

DISS AND DISTRICT COMMUNITY TRANSPORT ASSOCIATION LIMITED

England & Wales · Charity number 1091986

Details

Other names	BORDERHOPPA, DDCTA
Status	Registered
Legal form	Charitable company
Company number	04365607
Registered	2002-05-13
Register	View on the Charity Commission register

Contact

Address	Ddcta Ltd 40 Fuller Road Harleston Harleston Norfolk IP21 4QD
Phone	01379854800
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Website	borderhoppa.org

Activities

Objects: TO PROVIDE RELIEF TO THE INHABITANTS OF DISS AND DISTRICT WHO HAVE NEED BECAUSE OF AGE, MENTAL OR PHYSICAL DISABILITY, OR POVERTY, AND IN PARTICULAR BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING:- (A) TO PROVIDE AND MAINTAIN NON-PROFIT COMMUNITY TRANSPORT SERVICES; AND (B) TO ASSIST THE CHARITABLE WORK OF ORGANISATIONS AND BODIES ENGAGED IN PROMOTING THE RELIEF OF SUCH PERSONS THROUGH THE PROVISION OF APPROPRIATE SERVICES.

Activities: LOCAL COMMUNITY TRANSPORT SERVICE

Classification

- **How:** Provides Services
- **What:** Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** DISS AND DISTRICT
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£167,654	£159,558	-	-
2024-03-31	£151,280	£160,374	-	-
2023-03-31	£152,657	£153,522	-	-
2022-03-31	£154,674	£171,430	-	-
2021-03-31	£143,200	£151,241	-	-

Trustees

Name	Role	Appointed
BRIAN RICHES	Chair	2013-01-02
Eric Alfred Bird		2016-05-05
John Clark		2022-11-10
MICHAEL MARSHALL KINGSTON		2016-08-11

DISS AND DISTRICT COMMUNITY TRANSPORT ASSOCIATION LIMITED

England & Wales - Charity number 1091986

Accounts

Charity registration number 1091986

Company registration number 04365607 (England and Wales)

Diss & District Community Transport Association Ltd

Annual report and unaudited financial statements

For the year ended 31 March 2025

Diss & District Community Transport Association Ltd

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B M Riches The Revd M M Kingston Mr E A Bird Mr J Clark
Charity number (England and Wales)	1091986
Company number	04365607
Registered office	40 Fuller Road Harleston Norfolk IP20 9EA
Independent examiner	Hayden Watson Elstree House Watson's Yard High Street Cottenham Cambridge CB24 8RX

Diss & District Community Transport Association Ltd

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Diss & District Community Transport Association Ltd

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The company mission statement is "to provide an affordable transport service to those who, for whatever reason, are without personal transport or unable to use scheduled buses and who would benefit by being transported to and from their homes to the facilities they require."

The directors' strategic objective is to continue

- a. to meet the needs primarily for those who are in need because of age, mental or physical disability or poverty in particular but not to limit this to any local person.
- a. to assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Diss & District Community Transport Association Ltd

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

REVIEW OF THE YEAR

The principal activity of the charity in the year ended 31 March 2025 under review was the operation of a community bus service.

The trustees of Diss & District Community Transport Association Limited have considered and complied with the duty section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

We employ five members of staff of whom one is part time. Our staff are well respected by our passengers for the caring nature that they bring to the business. The day-to-day operational responsibility of the business was in the hands of the Transport Manager, Tom Clarke.

The dial-a-ride service can be used by members who need to reserve a trip at least 48 hours in advance. Most trips are to the main areas of population of Diss, Harleston and Long Stratton, taking people from their villages to shops, medical appointments, and other essential services.

During the year, there were 3,924 journeys in Norfolk (2023/24 – 3,879) and 1,413 journeys in Suffolk (2023/24 – 1,041). In addition to the main dial-a-ride service, we organised 79 members outings transporting a total of 1,366 passengers.

We also operate a group-hire service to enable local voluntary organisations to use our buses to take their members to meetings or on special outings by using our own, or volunteer drivers. This service, has the benefit to Diss & District Community Transport Association Limited of utilising some of our surplus capacity and cross-subsidising our core dial-a-ride business.

Our operation of school contracts for Norfolk and Suffolk County Councils raises funds to subsidise our core dial-a-ride business by bringing in additional income during the year.

We are grateful for financial support received during the year:

Bullock Fair Charity Shop gave donations / grants of £9,500. We also received the following grants from County Councils during the year;

Norfolk County Council £30,858 (2023/24 - £30,858)

South Norfolk District Council £13,146 (2023/24 - £13,146)

The trustees wish to thank all staff, volunteers, and supporters for their commitment and contribution throughout the year.

During the year, Brian Riches continued as Chairman.

ACHIEVEMENTS AND PERFORMANCE

Operationally the Dial-a-Ride bus service has provided £11,334 and completed 7,965 passenger trips.

Total mileage in 2024/25 was 55,710 miles.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. We also try to keep £25,000 in the Bus Club for emergency replacement of buses.

Diss & District Community Transport Association Ltd

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity is a company limited by guarantee under company number 04365607 and is governed by its Memorandum and Articles of Association dated 1st February 2002.

The charity is also known in the local area under the alternative name of Borderhoppa.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B M Riches

The Revd M M Kingston

Mr E A Bird

Mr J Clark

Recruitment and appointment of trustees

New trustees are recruited via invitation. If the proposed trustee accepts the invitation, then the new trustee is appointed by a resolution at a meeting of trustees at which there is a majority of the trustees present. This is formally documented via a memorandum of appointment of new trustees under the Charities Act 2011 part 18 (section 334). None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

.....
Mr B M Riches

Trustee

.....
Mr J Clark

Trustee

Date:

Diss & District Community Transport Association Ltd

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF Diss & District Community Transport Association Ltd

I report to the trustees on my examination of the financial statements of Diss & District Community Transport Association Ltd (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Hayden Watson

The MHH Partnership
Elstree House
Watson's Yard
High Street
Cottenham
Cambridge
CB24 8RX

Dated:

Diss & District Community Transport Association Ltd

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	67,088	705	67,793	60,530	993	61,523
Charitable activities	4	96,710	-	96,710	87,800	-	87,800
Investments	5	3,151	-	3,151	2,950	-	2,950
Total income		<u>166,949</u>	<u>705</u>	<u>167,654</u>	<u>151,280</u>	<u>993</u>	<u>152,273</u>
Expenditure on:							
Raising funds	6	750	198	948	-	309	309
Charitable activities	7	158,610	-	158,610	160,374	-	160,374
Total expenditure		<u>159,360</u>	<u>198</u>	<u>159,558</u>	<u>160,374</u>	<u>309</u>	<u>160,683</u>
Net income/(expenditure) and movement in funds		7,589	507	8,096	(9,094)	684	(8,410)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>65,562</u>	<u>28,340</u>	<u>93,902</u>	<u>74,656</u>	<u>27,656</u>	<u>102,312</u>
Fund balances at 31 March 2025		<u>73,151</u>	<u>28,847</u>	<u>101,998</u>	<u>65,562</u>	<u>28,340</u>	<u>93,902</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Diss & District Community Transport Association Ltd

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		2,250		-
Current assets					
Debtors	14	13,605		10,750	
Cash at bank and in hand		93,217		89,365	
		<u>106,822</u>		<u>100,115</u>	
Creditors: amounts falling due within one year	15	<u>(7,074)</u>		<u>(6,213)</u>	
Net current assets			99,748		93,902
Total assets less current liabilities			<u>101,998</u>		<u>93,902</u>
The funds of the charity					
Restricted income funds	17		28,847		28,340
Unrestricted funds	18		73,151		65,562
			<u>101,998</u>		<u>93,902</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on

.....
Mr B M Riches
Trustee

Company registration number 04365607 (England and Wales)

Diss & District Community Transport Association Ltd

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Diss & District Community Transport Association Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 40 Fuller Road, Harleston, Norfolk, IP20 9EA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Diss & District Community Transport Association Ltd

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Diss & District Community Transport Association Ltd

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	12,834	705	13,539	16,386	993	17,379
Grants	54,254	-	54,254	44,144	-	44,144
	<u>67,088</u>	<u>705</u>	<u>67,793</u>	<u>60,530</u>	<u>993</u>	<u>61,523</u>

Diss & District Community Transport Association Ltd

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts						
Membership fees	2,951	-	2,951	3,076	-	3,076
Members donations	293	-	293	788	-	788
Bullock Fair Charity Shop	2,500	-	2,500	-	-	-
Bus Club	-	705	705	-	993	993
NFU Donation	-	-	-	3,222	-	3,222
South Norfolk Council	-	-	-	300	-	300
GWN Trading	7,000	-	7,000	9,000	-	9,000
Other	90	-	90	-	-	-
	<u>12,834</u>	<u>705</u>	<u>13,539</u>	<u>16,386</u>	<u>993</u>	<u>17,379</u>
Grants						
Norfolk County Council	30,858	-	30,858	30,858	-	30,858
Parish Council	250	-	250	140	-	140
South Norfolk District Council	13,146	-	13,146	13,146	-	13,146
Suffolk County Council	10,000	-	10,000	-	-	-
	<u>54,254</u>	<u>-</u>	<u>54,254</u>	<u>44,144</u>	<u>-</u>	<u>44,144</u>

4 Income from charitable activities

	Fares 2025 £	County council contracts 2025 £	Total 2025 £	Fares 2024 £	County council contracts 2024 £	Total 2024 £
Community transportation	<u>40,187</u>	<u>56,523</u>	<u>96,710</u>	<u>30,026</u>	<u>57,774</u>	<u>87,800</u>
Analysis by fund						
Unrestricted funds	<u>40,187</u>	<u>56,523</u>	<u>96,710</u>	<u>30,026</u>	<u>57,774</u>	<u>87,800</u>

Diss & District Community Transport Association Ltd

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,151	2,950

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Other fundraising costs	-	198	198	-	309	309
Trading costs						
Depreciation and impairment	750	-	750	-	-	-
Total costs	750	198	948	-	309	309

7 Expenditure on charitable activities

	Fares and council contracts 2025 £	Fares and council contracts 2024 £
Direct costs		
Staff costs	69,108	60,953
Busses running costs	42,123	48,462
Training	105	122
Costs of outings	1,509	1,426
	112,845	110,963
Share of support and governance costs (see note 8)		
Support	41,952	45,934
Governance	3,813	3,477
	158,610	160,374
Analysis by fund		
Unrestricted funds	158,610	160,374

Diss & District Community Transport Association Ltd

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	30,903	35,338
Subscriptions	120	120
Insurance	627	439
Repairs and maintenance	65	245
Computer costs	337	225
Stationery, postage and printing	436	623
Telephone	1,209	1,171
Advertising	-	850
Premises costs	7,478	6,084
Sundries	460	581
Pension admin costs	317	258
Governance costs	3,813	3,477
	<u>45,765</u>	<u>49,411</u>
	<u><u>45,765</u></u>	<u><u>49,411</u></u>
Analysed between:		
Fares and council contracts	45,765	49,411
	<u><u>45,765</u></u>	<u><u>49,411</u></u>

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,813	3,477
Depreciation of owned tangible fixed assets	750	-
	<u>4,563</u>	<u>3,477</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	4	5
	<u>4</u>	<u>5</u>

Diss & District Community Transport Association Ltd

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	95,666	92,931
Social security costs	2,777	1,645
Other pension costs	1,568	1,715
	<u>100,011</u>	<u>96,291</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Plant and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	4,415	96,541	100,956
Additions	-	3,000	3,000
	<u>4,415</u>	<u>99,541</u>	<u>103,956</u>
At 31 March 2025	4,415	99,541	103,956
Depreciation and impairment			
At 1 April 2024	4,415	96,541	100,956
Depreciation charged in the year	-	750	750
	<u>4,415</u>	<u>97,291</u>	<u>101,706</u>
At 31 March 2025	4,415	97,291	101,706
Carrying amount			
At 31 March 2025	<u>-</u>	<u>2,250</u>	<u>2,250</u>

14 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	6,873	5,141
Other debtors	2,989	2,698
Prepayments and accrued income	3,743	2,911
	<u>13,605</u>	<u>10,750</u>

Diss & District Community Transport Association Ltd

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,975	1,535
Trade creditors	2,929	3,067
Other creditors	895	486
Accruals and deferred income	1,275	1,125
	<u>7,074</u>	<u>6,213</u>

16 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>1,568</u>	<u>1,715</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	28,340	705	(198)	28,847
	<u>28,340</u>	<u>705</u>	<u>(198)</u>	<u>28,847</u>
Previous year:				
	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	27,656	993	(309)	28,340
	<u>27,656</u>	<u>993</u>	<u>(309)</u>	<u>28,340</u>

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	65,562	166,949	(159,360)	73,151
	<u>65,562</u>	<u>166,949</u>	<u>(159,360)</u>	<u>73,151</u>

Diss & District Community Transport Association Ltd

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	74,656	151,280	(160,374)	65,562

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	2,250	-	2,250
Current assets/(liabilities)	70,901	28,847	99,748
	<u>73,151</u>	<u>28,847</u>	<u>101,998</u>
	<u><u>73,151</u></u>	<u><u>28,847</u></u>	<u><u>101,998</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	65,562	28,340	93,902
	<u>65,562</u>	<u>28,340</u>	<u>93,902</u>
	<u><u>65,562</u></u>	<u><u>28,340</u></u>	<u><u>93,902</u></u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

DISS AND DISTRICT COMMUNITY TRANSPORT ASSOCIATION LIMITED

England & Wales - Charity number 1091986

Accounts

Charity registration number 1091986

Company registration number 04365607 (England and Wales)

Diss & District Community Transport Association Ltd

Annual report and unaudited financial statements

For the year ended 31 March 2024

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B M Riches The Revd M M Kingston Mr E A Bird Mr J Clark
Charity number	1091986
Company number	04365607
Registered office	40 Fuller Road Harleston Norfolk IP20 9EA
Independent examiner	Hayden Watson Elstree House Watson's Yard High Street Cottenham Cambridge CB24 8RX

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

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DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The company mission statement is "to provide an affordable transport service to those who, for whatever reason, are without personal transport or unable to use scheduled buses and who would benefit by being transported to and from their homes to the facilities they require."

The directors' strategic objective is to continue

- a. to meet the needs primarily for those who are in need because of age, mental or physical disability or poverty in particular but not to limit this to any local person.
- a. to assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

REVIEW OF THE YEAR

The principal activity of the charity in the year ended 31 March 2024 under review was the operation of a community bus service.

The trustees of Diss & District Community Transport Association Limited have considered and complied with the duty section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

We employ five members of staff of whom one is part time. Our staff are well respected by our passengers for the caring nature that they bring to the business. The day-to-day operational responsibility of the business was in the hands of the Transport Manager, Tom Clarke.

The dial-a-ride service can be used by members who need to reserve a trip at least 48 hours in advance. Most trips are to the main areas of population of Diss, Harleston and Long Stratton, taking people from their villages to shops or for medical appointments.

During the year, there were 3,879 journeys in Norfolk (2022/23 – 3,665) and 1,041 journeys in Suffolk (2022/23 – 917). In addition to the main dial-a-ride service, we organised 71 members outings transporting a total of 1,194 passengers.

We also operate a group-hire service to enable local voluntary organisations to use our buses to take their members to meetings or on special outings by using our own, or volunteer drivers. This service, has the benefit to Diss & District Community Transport Association Limited of utilising some of our surplus capacity and cross-subsidising our core dial-a-ride business.

Our operation of school contracts for Norfolk and Suffolk County Councils raises funds to subsidise our core dial-a-ride business by bringing in additional income during the year.

Bullock Fair Charity Shop gave donations / grants of £9,000. We also received the following grants from County Councils during the year;

Norfolk County Council £30,858 (2022/23 - £30,858)

South Norfolk District Council £13,146 (2022/23 - £11,800)

During the year, Brian Riches continued as Chairman.

ACHIEVEMENTS AND PERFORMANCE

Operationally the Dial-a-Ride bus service has provided £11,230 and completed 7,002 passenger trips.

Total mileage in 2023/24 was 55,982 miles.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. We also try to keep £25,000 in the Bus Club for emergency replacement of buses.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The charity is a company limited by guarantee under company number 04365607 and is governed by its Memorandum and Articles of Association dated 1st February 2002.

The charity is also known in the local area under the alternative name of Borderhoppa.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B M Riches
The Revd M M Kingston
Mr E A Bird
Mr J Clark

Recruitment and appointment of trustees

New trustees are recruited via invitation. If the proposed trustee accepts the invitation, then the new trustee is appointed by a resolution at a meeting of trustees at which there is a majority of the trustees present. This is formally documented via a memorandum of appointment of new trustees under the Charities Act 2011 part 18 (section 334). None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.



Mr B M Riches
Trustee


Mr E A Bird
Trustee

Date: 28.11.2024

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

I report to the trustees on my examination of the financial statements of Diss & District Community Transport Association Ltd (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Hayden Watson

The MHH Partership
Elstree House
Watson's Yard
High Street
Cottenham
Cambridge
CB24 8RX

Dated:

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	60,530	993	61,523	55,138	1,186	56,324
Charitable activities	4	87,800	-	87,800	93,016	-	93,016
Investments	5	2,950	-	2,950	1,056	-	1,056
Other income	6	-	-	-	3,447	-	3,447
Total income		<u>151,280</u>	<u>993</u>	<u>152,273</u>	<u>152,657</u>	<u>1,186</u>	<u>153,843</u>
Expenditure on:							
Raising funds	7	-	309	309	-	436	436
Charitable activities	8	160,374	-	160,374	153,522	-	153,522
Total expenditure		<u>160,374</u>	<u>309</u>	<u>160,683</u>	<u>153,522</u>	<u>436</u>	<u>153,958</u>
Net income/(expenditure) and movement in funds		(9,094)	684	(8,410)	(865)	750	(115)
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>74,656</u>	<u>27,656</u>	<u>102,312</u>	<u>75,521</u>	<u>26,906</u>	<u>102,427</u>
Fund balances at 31 March 2024		<u>65,562</u>	<u>28,340</u>	<u>93,902</u>	<u>74,656</u>	<u>27,656</u>	<u>102,312</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	14	10,750		15,757	
Cash at bank and in hand		89,365		92,582	
		100,115		108,339	
Creditors: amounts falling due within one year	15	(6,213)		(6,027)	
Net current assets			93,902		102,312
Net assets excluding pension liability			93,902		102,312
The funds of the charity					
Restricted income funds	17		28,340		27,656
Unrestricted funds			65,562		74,656
			93,902		102,312

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 28.11.2024


Mr B M Riches
Trustee

Company registration number 04365607 (England and Wales)

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Diss & District Community Transport Association Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 40 Fuller Road, Harleston, Norfolk, IP20 9EA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	16,386	993	17,379	12,345	1,186	13,531
Grants received	44,144	-	44,144	42,793	-	42,793
	<u>60,530</u>	<u>993</u>	<u>61,523</u>	<u>55,138</u>	<u>1,186</u>	<u>56,324</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts						
Membership fees	3,076	-	3,076	2,475	-	2,475
Members donations	788	-	788	1,370	-	1,370
Bullock Fair Charity Shop	-	-	-	8,500	-	8,500
Bus Club	-	993	993	-	1,186	1,186
NFU Donation	3,222	-	3,222	-	-	-
South Norfolk Council	300	-	300	-	-	-
GWN Trading	9,000	-	9,000	-	-	-
	<u>16,386</u>	<u>993</u>	<u>17,379</u>	<u>12,345</u>	<u>1,186</u>	<u>13,531</u>

Grants receivable for core activities

Norfolk County Council	30,858	-	30,858	30,858	-	30,858
Parish Council	140	-	140	135	-	135
South Norfolk District Council	13,146	-	13,146	11,800	-	11,800
	<u>44,144</u>	<u>-</u>	<u>44,144</u>	<u>42,793</u>	<u>-</u>	<u>42,793</u>

4 Income from charitable activities

	Fares 2024 £	County council contracts 2024 £	Total 2024 £	Fares 2023 £	County council contracts 2023 £	Total 2023 £
Community transportation	<u>30,026</u>	<u>57,774</u>	<u>87,800</u>	<u>29,374</u>	<u>63,642</u>	<u>93,016</u>
Analysis by fund						
Unrestricted funds	<u>30,026</u>	<u>57,774</u>	<u>87,800</u>	<u>29,374</u>	<u>63,642</u>	<u>93,016</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,950	1,056

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	-	3,447

7 Expenditure on raising funds

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	309	436

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on charitable activities

	Fares and council contracts 2024 £	Fares and council contracts 2023 £
Direct costs		
Staff costs	60,953	61,284
Busses running costs	48,462	41,641
Training	122	248
Redundancy pay	-	4,209
Cost of outings	1,426	1,157
Sundry expenses	-	301
	<u>110,963</u>	<u>108,840</u>
Share of support and governance costs (see note 9)		
Support	45,934	41,636
Governance	3,477	3,046
	<u>160,374</u>	<u>153,522</u>
Analysis by fund		
Unrestricted funds	<u>160,374</u>	<u>153,522</u>

9 Support costs allocated to activities

	2024 £	2023 £
Staff costs	35,338	31,889
Subscriptions	120	120
Insurance	439	366
Repairs and maintenance	245	50
Computer costs	225	60
Stationery, postage and printing	623	781
Telephone	1,171	1,154
Advertising	850	669
Premises costs	6,084	6,126
Sundries	581	226
Pension admin costs	258	195
Governance costs	3,477	3,046
	<u>49,411</u>	<u>44,682</u>
Analysed between:		
Fares and council contracts	<u>49,411</u>	<u>44,682</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,477	3,046
Loss/(profit) on disposal of tangible fixed assets	-	(3,447)
	<u> </u>	<u> </u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	5	5
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	92,931	90,043
Social security costs	1,645	1,409
Other pension costs	1,715	1,721
	<u> </u>	<u> </u>
	96,291	93,173
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	5,141	10,027
Other debtors	2,698	2,172
Prepayments and accrued income	2,911	3,558
	<u> </u>	<u> </u>
	10,750	15,757
	<u> </u>	<u> </u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	1,535	1,446
Trade creditors	3,067	3,232
Other creditors	486	374
Accruals and deferred income	1,125	975
	<u>6,213</u>	<u>6,027</u>

16 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,715	1,721
	<u>1,715</u>	<u>1,721</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	27,656	993	(309)	28,340
	<u>27,656</u>	<u>993</u>	<u>(309)</u>	<u>28,340</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Bus club	26,906	1,186	(436)	27,656
	<u>26,906</u>	<u>1,186</u>	<u>(436)</u>	<u>27,656</u>

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	74,656	151,280	(160,374)	65,562
	<u>74,656</u>	<u>151,280</u>	<u>(160,374)</u>	<u>65,562</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Unrestricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	75,521	152,657	(153,522)	74,656
	<u>75,521</u>	<u>152,657</u>	<u>(153,522)</u>	<u>74,656</u>

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	65,562	28,340	93,902
	<u>65,562</u>	<u>28,340</u>	<u>93,902</u>
	<u>65,562</u>	<u>28,340</u>	<u>93,902</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	74,656	27,656	102,312
	<u>74,656</u>	<u>27,656</u>	<u>102,312</u>
	<u>74,656</u>	<u>27,656</u>	<u>102,312</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

DISS AND DISTRICT COMMUNITY TRANSPORT ASSOCIATION LIMITED

England & Wales - Charity number 1091986

Accounts

Charity registration number 1091986

Company registration number 04365607 (England and Wales)

Diss & District Community Transport Association Ltd
Annual report and unaudited financial statements
For the year ended 31 March 2023

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B M Riches The Revd M M Kingston Mr E A Bird Mr J Clark	(Appointed 10 November 2022)
Charity number	1091986	
Company number	04365607	
Registered office	40 Fuller Road Harleston Norfolk IP20 9EA	
Independent examiner	Hayden Watson	

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

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DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The company mission statement is "to provide an affordable transport service to those who, for whatever reason, are without personal transport or unable to use scheduled buses and who would benefit by being transported to and from their homes to the facilities they require."

The directors' strategic objective is to continue

- a. to meet the needs primarily for those who are in need because of age, mental or physical disability or poverty in particular but not to limit this to any local person.
- a. to assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

REVIEW OF THE YEAR

The principal activity of the charity in the year ended 31 March 2023 under review was the operation of a community bus service.

The trustees of Diss & District Community Transport Association Limited have considered and complied with the duty section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

We employ five members of staff of whom one is part time. Our staff are well respected by our passengers for the caring nature that they bring to the business. The day-to-day operational responsibility of the business was in the hands of the Transport Manager, Tom Clarke.

The dial-a-ride service can be used by members who need to reserve a trip at least 48 hours in advance. Most trips are to the main areas of population of Diss, Harleston and Long Stratton, taking people from their villages to shops or for medical appointments.

During the year, there were 3,665 journeys in Norfolk (2021/22- 3,504) and 917 journeys in Suffolk (2021/22- 992). In addition to the main dial-a-ride service, we organised 57 members outings totalling 112 bus journeys.

We also operate a group-hire service to enable local voluntary organisations to use our buses to take their members to meetings or on special outings by using our own, or volunteer drivers. This service, has the benefit to Diss & District Community Transport Association Limited of utilising some of our surplus capacity and cross-subsidising our core dial-a-ride business.

Our operation of school contracts for Norfolk and Suffolk County Councils raises funds to subsidise our core dial-a-ride business by bringing in additional income during the year.

Bullock Fair Charity Shop gave donations/grants of £8,500. We also received the following grants from County Councils during the year; Norfolk County Council £30,858 (£30,858 in 2021/22); South Norfolk Council £11,800 (£11,800 in 2021/22).

During the year, Brian Riches continued as Chairman.

ACHIEVEMENTS AND PERFORMANCE

Operationally the Dial-A-Ride bus service has provided £11,778.50 (£9,375 2021/22) and done 6,680 passenger trips.

Total mileage in 2021/22 was 56,721 miles.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. We also try to keep £25,000 in the Bus Club for emergency replacement of buses.

Structure, governance and management

The charity is a company limited by guarantee under company number 04365607 and is governed by its Memorandum and Articles of Association dated 1st February 2002.

The charity is also known in the local area under the alternative name of Borderhoppa.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B M Riches

The Revd M M Kingston

Mr E A Bird

Mr J Clark

(Appointed 10 November 2022)

Recruitment and appointment of trustees

New trustees are recruited via invitation. If the proposed trustee accepts the invitation, then the new trustee is appointed by a resolution at a meeting of trustees at which there is a majority of the trustees present. This is formally documented via a memorandum of appointment of new trustees under the Charities Act 2011 part 18 (section 334). None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.


.....
Mr B M Riches
Trustee


.....
The Revd M M Kingston
Trustee

Date: 14/12/23.....

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

I report to the trustees on my examination of the financial statements of Diss & District Community Transport Association Ltd (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Hayden Watson FCCA

Elstree House
Watson's Yard
High Street
Cottenham
Cambridge
CB24 8RX

Dated:18 December 2023

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	55,138	1,186	56,324	67,223	579	67,802
Charitable activities	4	93,016	-	93,016	81,208	-	81,208
Investments	5	1,056	-	1,056	125	-	125
Other income	6	3,447	-	3,447	5,538	-	5,538
Total income		<u>152,657</u>	<u>1,186</u>	<u>153,843</u>	<u>154,094</u>	<u>579</u>	<u>154,673</u>
Expenditure on:							
Raising funds	7	-	436	436	-	308	308
Charitable activities	8	153,522	-	153,522	171,121	-	171,121
Total expenditure		<u>153,522</u>	<u>436</u>	<u>153,958</u>	<u>171,121</u>	<u>308</u>	<u>171,429</u>
Net income/(expenditure) and movement in funds		(865)	750	(115)	(17,027)	271	(16,756)
Reconciliation of funds:							
Fund balances at 1 April 2022		75,521	26,906	102,427	92,549	26,634	119,183
Fund balances at 31 March 2023		<u>74,656</u>	<u>27,656</u>	<u>102,312</u>	<u>75,522</u>	<u>26,905</u>	<u>102,427</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	13	15,757		13,922	
Cash at bank and in hand		92,582		92,049	
		<u>108,339</u>		<u>105,971</u>	
Creditors: amounts falling due within one year	14	6,027		3,544	
Net current assets			<u>102,312</u>		<u>102,427</u>
The funds of the charity					
Restricted income funds	15		27,656		26,905
Unrestricted funds			<u>74,656</u>		<u>75,522</u>
			<u>102,312</u>		<u>102,427</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 14/12/23



Mr B M Riches

Trustee

Company registration number 04365607 (England and Wales)

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity Information

Diss & District Community Transport Association Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 40 Fuller Road, Harleston, Norfolk, IP20 9EA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	12,345	1,186	13,531	12,113	579	12,692
Grants received	42,793	-	42,793	55,110	-	55,110
	<u>55,138</u>	<u>1,186</u>	<u>56,324</u>	<u>67,223</u>	<u>579</u>	<u>67,802</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts						
Membership fees	2,475	-	2,475	1,973	-	1,973
Members donations	1,370	-	1,370	1,140	-	1,140
Bullock Fair Charity Shop	8,500	-	8,500	9,000	-	9,000
Bus Club	-	1,186	1,186	-	579	579
	<u>12,345</u>	<u>1,186</u>	<u>13,531</u>	<u>12,113</u>	<u>579</u>	<u>12,692</u>
Grants receivable for core activities						
Norfolk County Council	30,858	-	30,858	30,858	-	30,858
Parish Council	135	-	135	150	-	150
South Norfolk District Council	11,800	-	11,800	11,800	-	11,800
Job Retention scheme grant	-	-	-	12,302	-	12,302
	<u>42,793</u>	<u>-</u>	<u>42,793</u>	<u>55,110</u>	<u>-</u>	<u>55,110</u>

4 Income from charitable activities

	Fares 2023 £	County council contracts 2023 £	Total 2023 £	Fares 2022 £	County council contracts 2022 £	Total 2022 £
Community transportation	<u>29,374</u>	<u>63,642</u>	<u>93,016</u>	<u>18,896</u>	<u>62,312</u>	<u>81,208</u>
Analysis by fund						
Unrestricted funds	<u>29,374</u>	<u>63,642</u>	<u>93,016</u>	<u>18,896</u>	<u>62,312</u>	<u>81,208</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,056	125

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	3,447	-
Funds from wound up company	-	5,538
	-	5,538

7 Expenditure on raising funds

	Restricted funds 2023 £	Restricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	436	308

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Expenditure on charitable activities

	Fares and council contracts 2023 £	Fares and council contracts 2022 £
Direct costs		
Staff costs	61,284	74,620
Buses running costs	41,641	49,007
Training	248	112
Redundancy pay	4,209	-
Cost of outings	1,157	317
Sundry expenses	301	127
	<u>108,840</u>	<u>124,183</u>
Share of support and governance costs (see note 9)		
Support	41,636	44,188
Governance	3,046	2,750
	<u>153,522</u>	<u>171,121</u>
Analysis by fund		
Unrestricted funds	<u>153,522</u>	<u>171,121</u>

9 Support costs allocated to activities

	2023 £	2022 £
Staff costs	31,889	33,017
Subscriptions	120	-
Insurance	366	396
Repairs and maintenance	50	200
Computer costs	60	-
Stationery, postage and printing	781	636
Telephone	1,154	1,149
Advertising	669	435
Premises costs	6,126	8,188
Sundries	226	102
Pension admin costs	195	65
Governance costs	3,046	2,750
	<u>44,682</u>	<u>46,938</u>
Analysed between:		
Fares and council contracts	<u>44,682</u>	<u>46,938</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	5	6
	<u>5</u>	<u>6</u>
Employment costs	2023	2022
	£	£
Wages and salaries	90,043	102,742
Social security costs	1,409	2,935
Other pension costs	1,721	1,960
	<u>93,173</u>	<u>107,637</u>
	<u>93,173</u>	<u>107,637</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:	£	£
Trade debtors	10,027	9,527
Other debtors	2,172	2,374
Prepayments and accrued income	3,558	2,021
	<u>15,757</u>	<u>13,922</u>
	<u>15,757</u>	<u>13,922</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,446	1,663
Trade creditors	3,232	865
Other creditors	374	416
Accruals and deferred income	975	600
	<u>6,027</u>	<u>3,544</u>
	<u>6,027</u>	<u>3,544</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Bus club	26,906	1,186	(436)	27,656
	<u>26,906</u>	<u>1,186</u>	<u>(436)</u>	<u>27,656</u>

Previous year:	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
	26,634	579	(308)	26,905
	<u>26,634</u>	<u>579</u>	<u>(308)</u>	<u>26,905</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	75,521	152,657	(153,522)	74,656
	<u>75,521</u>	<u>152,657</u>	<u>(153,522)</u>	<u>74,656</u>

Previous year:	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
General funds	92,549	154,094	(171,121)	75,522
	<u>92,549</u>	<u>154,094</u>	<u>(171,121)</u>	<u>75,522</u>

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	74,656	27,656	102,312
	<u>74,656</u>	<u>27,656</u>	<u>102,312</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Current assets/(liabilities)	75,522	26,905	102,427
	<u>75,522</u>	<u>26,905</u>	<u>102,427</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

DISS AND DISTRICT COMMUNITY TRANSPORT ASSOCIATION LIMITED

England & Wales - Charity number 1091986

Accounts

Registered number: 04365607

Charity number: 1091986

Diss & District Community Transport Association Ltd

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/03/2022

Prepared By:

Blackbird Accountancy
Taxation and accountancy
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2022**

TRUSTEES

Brian Maurice Riches
Eric Alfred Bird
Michael Kingston

REGISTERED OFFICE

40 Fuller Road
Harleston
Norfolk
IP20 9EA

COMPANY NUMBER

04365607

CHARITY NUMBER

1091986

ACCOUNTANTS

Blackbird Accountancy
Taxation and accountancy
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU

ACCOUNTS
FOR THE YEAR ENDED 31/03/2022

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FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT

REVIEW OF THE YEAR

The principal activity of the charity in the year ended 31 March 2022 under review was the operation of a community bus service.

The trustees of Diss & District Community Transport Association Limited have considered and complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

We employ six members of staff of whom one is part time. Our staff are well respected by our passengers for the caring nature that they bring to the business. The day-to-day operational responsibility of the business was in the hands of the Transport Manager, Tom Clarke.

The dial-a-ride service can be used by members who need to reserve a trip at least 48 hours in advance. Most trips are to the main areas of population of Diss and Harleston, taking people from their villages to shop or for medical appointments. During the year, there were 3,504 journeys in Norfolk (including return journeys)(2020/21- 1,951) and 992 journeys in Suffolk (2020/21- 567). In addition to the main dial-a-ride service, we organised 41 members outings totaling 77 bus journeys.

We also operate a group-hire service to enable local voluntary organisations to use our buses to take their members to meetings or on special outings by using our own, or volunteer drivers. This service, has the benefit to Diss & District Community Transport Association Limited of utilising some of our surplus capacity and cross-subsidising our core dial-a-ride business.

Our operation of school contracts for Norfolk and Suffolk County Councils raises funds to subsidise our core dial-a-ride business by bringing in additional income during the year.

Bullock Fair Charity Shop gave donations/grants of £9,000. We also received the following grants from County Councils during the year; Norfolk County Council £30,858 (£30,858 in 2020/21); South Norfolk Council £11,800 (£11,800 in 2020/21).

During the year, Brian Riches continued as Chairman.

Our passengers and others continue to support our successful New Bus lottery, which made a surplus during the year of £600 (2020/21 £355).

ACHIEVEMENTS AND PERFORMANCE

Operationally the Dial-A-Ride bus service has provided £9,375 (£4,597 2020/21) and done 5,945 passenger trips. Total mileage in 2021/22 was 51,519.

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT

PUBLIC BENEFIT STATEMENT

The company continues to develop in order to meet the demands for public transport within the local area, which is of great public benefit to the inhabitants of the rural community in which it operates.

STRUCTURE GOVERNANCE AND MANAGEMENT

Diss & District Community Transport Association Limited is a company limited by guarantee under company number 04365607 and is governed by its Memorandum and Articles of Association dated 1st February 2002.

It is registered as a charity under the Charity Commission at the address of 40 Fuller Road, Harleston, Norfolk IP20 9EA under charity number 1091986.

The charity's principal address is 40 Fuller Road, Harleston, Norfolk IP20 9EA.

The charity is also known in the local area under the alternative name of Borderhoppa.

There are currently 4 trustees each of whom agrees to contribute up to £1 in the event of the charity's winding up.

AIMS AND OBJECTIVES

The company mission statement is "to provide an affordable transport service to those who, for whatever reason, are without personal transport or unable to use scheduled buses and who would benefit by being transported to and from their homes to the facilities they require."

The directors' strategic objective is to continue

- a) to meet the needs primarily for those who are in need because of age, mental or physical disability or poverty in particular but not to limit this to any local person.
- b) to assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

APPOINTMENT OF TRUSTEES

New trustees are recruited via invitation. If the proposed trustee accepts the invitation, then the new trustee is appointed by a resolution at a meeting of trustees at which there is a majority of the trustees present. This is formally documented via a memorandum of appointment of new trustees under the Charities Act 2011 part 18 (section 334).

RESERVES POLICY

The trustees have reviewed the reserves policy and consider it prudent to keep sufficient reserves, not invested in tangible assets and unrestricted funds, to enable the charity to meet its basic commitments for six months. This policy will be reviewed annually.

In 2019, 6 months' costs would be £80,000. However, our reserves come to £115,659. These excess funds can be thought of as the residual value of our fleet of buses, which are not shown as fixed assets. We also try to keep £25,000 in the Bus Club for emergency replacement of buses.

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT

RISK MANAGEMENT

The trustees have conducted a review of the major risks to which the company would be exposed and systems are being implemented to mitigate those risks where possible. The risks and systems will be regularly reviewed.

STATEMENT OF DIRECTORS RESPONSIBILITIES

The charity directors (who are also trustees) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the income and expenditure of the company for the period. In preparing those financial statements the directors are required to:-

select suitable accounting policies and then apply them consistently;

observe methods of principles in the Charities Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) issued on 16 July 2014 and with The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). and with the Charities Act 2011.

make judgements and estimates that are reasonable and prudent;

comply with applicable accounting standards 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 directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2006 (especially the duty under section 4 of the 2011 Charities Act to have due regard to the guidance published by the Charity Commissioners, including public benefit guidance) and the Charity (Accounts and Reports) Regulations 2008. They are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Elizabeth Klingaman MA FCA was appointed independent examiner to the charity and a resolution proposing her reappointment will be put to the Annual General Meeting.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 14/07/2022

FOR THE YEAR ENDED 31/03/2022

TRUSTEES' REPORT

Brian Maurice Riches
Trustee

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

I report on the accounts of the company for the year ended 31/03/2022 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2022

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

.....
Date: 14/07/2022

Blackbird Accountancy
Taxation and accountancy
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU
01638711642

**Statement of Financial Activities
for the year ended 31/03/2022**

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	72,761	579	73,341	72,402
Income from Investments	125	-	125	49
Income from charitable activities	81,209	-	81,208	70,749
Total Income and endowments	154,095	579	154,674	143,200
Expenses				
Costs of generating funds				
Expenditure on Raised funds	444	308	752	422
Expenditure on Charitable activities	170,678	-	170,678	150,819
Total Expenses	171,122	308	171,430	151,241
Net gains on investments				
Net Income	(17,027)	271	(16,756)	(8,041)
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	(17,027)	271	(16,756)	(8,041)
Total funds brought forward	92,549	26,634	119,183	127,223
Net funds carried forward	75,522	26,905	102,427	119,182

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

BALANCE SHEET AT 31/03/2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	3	-	-
CURRENT ASSETS			
Debtors (amounts falling due within one year)	4	13,922	14,395
Cash at bank and in hand		<u>92,049</u>	<u>109,021</u>
		105,971	123,416
CREDITORS: Amounts falling due within one year	5	<u>3,544</u>	<u>4,234</u>
NET CURRENT ASSETS		<u>102,427</u>	<u>119,182</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>102,427</u>	<u>119,182</u>
CAPITAL AND RESERVES			
Unrestricted funds			
General fund	7	75,522	111,112
Restricted funds	8	<u>26,906</u>	<u>8,070</u>
		<u>102,428</u>	<u>119,182</u>
Difference on accounts		(1)	-

For the year ending 31/03/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 14/07/2022 and signed on their behalf by

.....
 Brian Maurice Riches
 Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2022**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

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

1c. Resources Expended

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

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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

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

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

1g. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

1h. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1i. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2. PENSION CONTRIBUTIONS

	2022	2021
	£	£
Pension contributions	1,960	1,999
	<u>1,960</u>	<u>1,999</u>

3. TANGIBLE FIXED ASSETS

	Commercial Vehicles £	Equipment £	Total £
Cost			
At 01/04/2021	147,771	5,685	153,456
At 31/03/2022	<u>147,771</u>	<u>5,685</u>	<u>153,456</u>
Depreciation			
At 01/04/2021	147,771	5,685	153,456
At 31/03/2022	<u>147,771</u>	<u>5,685</u>	<u>153,456</u>
Net Book Amounts			
At 31/03/2022	<u>-</u>	<u>-</u>	<u>-</u>

4. DEBTORS

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	9,527	10,729
VAT	2,374	1,727
Other debtors	2,021	1,939
	<u>13,922</u>	<u>14,395</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	865	3,582
Taxation and social security	1,663	-
Other creditors	1,016	652
	3,544	4,234

6. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/03/2022 there were 3 members.

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	92,549	154,096	(171,123)	-	75,522
	92,549	154,096	(171,123)	-	75,522

8. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Bus Club	26,634	580	(308)	-	26,906
	26,634	580	(308)	-	26,906

Big Lottery Fund

Big Lottery Fund

Suffolk Innovation Grant

Suffolk Innovation Grant

Bus Club

Bus Club

9. COMMERCIAL FLEET

Registration	Make and model	Number of seats	Date purchased	Cost
LK57 CYG	Iveco Daily	15	June 2017	10000
SF09 HYP	Peugeot Partner	5	July 2016	10000
YN10 GWJ	VW Crafter	16	December 2013	22000
SF10 NRE	VW Crafter	15	January 2016	20000
GN10 FXD	Iveco Daily	15	June 2017	15000
AY14 CVR	Mercedes Sprinter	17	February 2014	52578
AY14 CVS	Mercedes Sprinter	17	February 2014	52578

**Incoming Resources
for the year ended 31/03/2022**

	2022	2021
	£	£
Incoming resources		
Incoming resources from generated funds		
Grants		
Norfolk County Council	30,858	30,858
Parish Council	150	100
South Norfolk District Council	11,800	11,800
Funds from wound-up charity	5,538	-
JRS Grants	<u>12,302</u>	<u>28,732</u>
	60,648	71,490
Donations		
Membership fees	1,973	279
Bus Club	580	619
Member's donations	1,140	14
Bullock Fair Charity Shop	<u>9,000</u>	<u>-</u>
	12,693	912
	<u>73,341</u>	<u>72,402</u>
Investment income		
Interest income	<u>125</u>	<u>49</u>
	125	49
	<u>125</u>	<u>49</u>
Incoming resources from charitable activities		
Fares	18,896	4,923
County Council contracts	<u>62,312</u>	<u>65,826</u>
	81,208	70,749
	<u>81,208</u>	<u>70,749</u>
	<u>154,674</u>	<u>143,200</u>

Expenses
for the year ended 31/03/2022

	2022	2021
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Bus Club costs	308	264
Purchases	444	158
	<u>752</u>	<u>422</u>
	<u>752</u>	<u>422</u>
 Charitable Activities		
Community Transportation		
Phone, Post & Stationery	1,800	1,434
Repairs and renewals	200	10,876
Busses running costs	49,007	19,035
Travelling	87	96
Marketing and Publicity	435	195
Insurance	396	498
Heat and light	-	129
Rent	6,000	6,000
Cleaning	-	356
Repairs and renewals	2,188	172
General wages	102,742	104,058
NIC employer (wages and salaries)	2,935	3,054
Pension contributions	1,960	1,999
Training	112	-
Miscellaneous motor expenses	-	281
Bank charges	66	-
	<u>167,928</u>	<u>148,183</u>
 Governance Costs		
Accountancy	2,750	2,636
	<u>2,750</u>	<u>2,636</u>
	<u>171,430</u>	<u>151,241</u>

DISS AND DISTRICT COMMUNITY TRANSPORT ASSOCIATION LIMITED

England & Wales - Charity number 1091986

Accounts

Registered number: 04365607

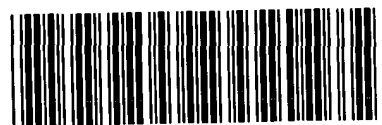
Charity number: 1091986

Diss & District Community Transport Association Ltd

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/03/2021

Prepared By:
Elizabeth Klingaman MA FCA
Chartered Accountant
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU

WEDNESDAY



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13/10/2021

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COMPANIES HOUSE

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2021**

TRUSTEES

Brian Maurice Riches
Eric Alfred Bird
Michael Kingston
Keith Edgar Weeks

REGISTERED OFFICE

40 Fuller Road
Harleston
Norfolk
IP20 9EA

COMPANY NUMBER

04365607

CHARITY NUMBER

1091986

ACCOUNTANTS

Elizabeth Klingaman MA FCA
Chartered Accountant
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU

**ACCOUNTS
FOR THE YEAR ENDED 31/03/2021**

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FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT

REVIEW OF THE YEAR

The principal activity of the charity in the year ended 31 March 2021 under review was the operation of a community bus service.

The trustees of Diss & District Community Transport Association Limited have considered and complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

We employ six members of staff of whom one is part time. Our staff are well respected by our passengers for the caring nature that they bring to the business. The day-to-day operational responsibility of the business was in the hands of the Transport Manager, Tom Clarke.

The dial-a-ride service can be used by members who need to reserve a trip at least 48 hours in advance. Most trips are to the main areas of population of Diss and Harleston, taking people from their villages to shop or for medical appointments. Notwithstanding these restrictions, during the year, there were 1,951 journeys in Norfolk (including return journeys)(2020 7,121) and 567 journeys in Suffolk (2020 2,854). We transported 103 patients to Pulham Surgery. We also transported 135 different passengers.

Owing to the pandemic, our dial-a-ride service could not operate for many months and no outings were organised: we provided transportation to GP surgeries and to vaccination centres.

We also operate a group-hire service to enable local voluntary organisations to use our buses to take their members to meetings or on special outings by using our own, or volunteer drivers. This service, which provided 40 trips, has the benefit to Diss & District Community Transport Association Limited of utilising some of our surplus capacity and cross-subsidising our core dial-a-ride business.

Our operation of school contracts for Norfolk and Suffolk County Councils raises funds to subsidise our core dial-a-ride business by bringing in additional income during the year.

Fressingfield parish council gave donations/grants of £100 (£1,650 in 2020). We also received the following grants from County Councils during the year; Norfolk County Council £30,858 (£30,858 in 2019/20); South Norfolk Council £11,800 (£11,800 in 2019/20).

As a result of the pandemic, we did not receive donations from Bullock Fair Charity Shop (2020 £12,000)

During the year, Brian Riches continued as Chairman.

The Directors and Trustees are pleased that over the year, underlying operations made a loss of £7,975 (£10,524 deficit 2019/20).

Our passengers and others continue to support our successful New Bus lottery, which made a surplus during the year of £355 (2020 £401).

ACHIEVEMENTS AND PERFORMANCE

Operationally the Dial-A-Ride bus service has provided £4,597 (£18,617 2019/20) and done 9,975 passenger trips. Total mileage in 2021 was 31,042.

FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT

PUBLIC BENEFIT STATEMENT

The company continues to develop in order to meet the demands for public transport within the local area, which is of great public benefit to the inhabitants of the rural community in which it operates.

STRUCTURE GOVERNANCE AND MANAGEMENT

Diss & District Community Transport Association Limited is a company limited by guarantee under company number 04365607 and is governed by its Memorandum and Articles of Association dated 1st February 2002.

It is registered as a charity under the Charity Commission at the address of 40 Fuller Road, Harleston, Norfolk IP20 9EA under charity number 1091986.

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The charity is also known in the local area under the alternative name of Borderhoppa.

There are currently 4 trustees each of whom agrees to contribute up to £1 in the event of the charity's winding up.

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The company mission statement is "to provide an affordable transport service to those who, for whatever reason, are without personal transport or unable to use scheduled buses and who would benefit by being transported to and from their homes to the facilities they require."

The directors' strategic objective is to continue

a) to meet the needs primarily for those who are in need because of age, mental or physical disability or poverty in particular but not to limit this to any local person.

b) to assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

APPOINTMENT OF TRUSTEES

New trustees are recruited via invitation. If the proposed trustee accepts the invitation, then the new trustee is appointed by a resolution at a meeting of trustees at which there is a majority of the trustees present. This is formally documented via a memorandum of appointment of new trustees under the Charities Act 2011 part 18 (section 334).

RESERVES POLICY

The trustees have reviewed the reserves policy and consider it prudent to keep sufficient reserves, not invested in tangible assets and unrestricted funds, to enable the charity to meet its basic commitments for six months. This policy will be reviewed annually.

In 2019, 6 months' costs would be £80,000. However, our reserves come to £115,659. These excess funds can be thought of as the residual value of our fleet of buses, which are not shown as fixed assets. We also try to keep £25,000 in the Bus Club for emergency replacement of buses.

FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT

RISK MANAGEMENT

The trustees have conducted a review of the major risks to which the company would be exposed and systems are being implemented to mitigate those risks where possible. The risks and systems will be regularly reviewed.

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The charity directors (who are also trustees) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the income and expenditure of the company for the period. In preparing those financial statements the directors are required to:-

select suitable accounting policies and then apply them consistently;

observe methods and principles in the Charities Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) issued on 16 July 2014 and with The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). and with the Charities Act 2011.

make judgements and estimates that are reasonable and prudent;

comply with applicable accounting standards 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 directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2006 (especially the duty under section 4 of the 2011 Charities Act to have due regard to the guidance published by the Charity Commissioners, including public benefit guidance) and the Charity (Accounts and Reports) Regulations 2008. They are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Elizabeth Klingaman MA FCA was appointed independent examiner to the charity and a resolution proposing her reappointment will be put to the Annual General Meeting.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 12/10/2021

FOR THE YEAR ENDED 31/03/2021

TRUSTEES' REPORT

Brian Maurice Riches
Trustee



INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

I report on the accounts of the company for the year ended 31/03/2021 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2021

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:


(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached


.....

Date: 12/10/2021

Elizabeth Klingaman MA FCA

Chartered Accountant

The Old Rectory

Worlington

Bury St Edmunds

Suffolk

IP28 8RU

Statement of Financial Activities
for the year ended 31/03/2021

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	71,783	619	72,402	61,831
Income from Investments	49	-	49	384
Income from charitable activities	70,749	-	70,749	110,510
Total Income and endowments	142,581	619	143,200	172,725
Expenses				
Costs of generating funds				
Expenditure on Raised funds	158	264	422	1,625
Expenditure on Charitable activities	150,819	-	150,819	181,624
Total Expenses	150,977	264	151,241	183,249
Net gains on investments				
Net Income	(8,396)	355	(8,041)	(10,524)
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	(8,396)	355	(8,041)	(10,524)
Total funds brought forward	119,508	7,715	127,223	137,747
Net funds carried forward	111,112	8,070	119,182	127,223

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

BALANCE SHEET AT 31/03/2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	3	-	-
CURRENT ASSETS			
Debtors (amounts falling due within one year)	4	14,395	12,607
Cash at bank and in hand		<u>109,021</u>	<u>121,396</u>
		123,416	134,003
CREDITORS: Amounts falling due within one year	5	<u>4,234</u>	<u>6,780</u>
NET CURRENT ASSETS		<u>119,182</u>	<u>127,223</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>119,182</u>	<u>127,223</u>
CAPITAL AND RESERVES			
Unrestricted funds	7		
General fund		111,112	119,508
Restricted funds	8	<u>8,070</u>	<u>7,715</u>
		<u>119,182</u>	<u>127,223</u>

For the year ending 31/03/2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 12/10/2021 and signed on their behalf by



Brian Maurice Riches
Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2021**

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

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

1c. Resources Expended

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

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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

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

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

1g. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

1h. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1i. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2. PENSION CONTRIBUTIONS

	2021	2020
	£	£
Pension contributions	1,999	1,789
	<u>1,999</u>	<u>1,789</u>

3. TANGIBLE FIXED ASSETS

	Commercial Vehicles £	Equipment £	Total £
Cost			
At 01/04/2020	<u>147,771</u>	<u>5,685</u>	<u>153,456</u>
At 31/03/2021	<u>147,771</u>	<u>5,685</u>	<u>153,456</u>
Depreciation			
At 01/04/2020	<u>147,771</u>	<u>5,685</u>	<u>153,456</u>
At 31/03/2021	<u>147,771</u>	<u>5,685</u>	<u>153,456</u>
Net Book Amounts			
At 31/03/2021	<u>-</u>	<u>-</u>	<u>-</u>

4. DEBTORS

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	10,729	8,131
VAT	1,727	2,536
Other debtors	1,939	1,940
	<u>14,395</u>	<u>12,607</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	3,582	3,947
Taxation and social security	-	1,416
Other creditors	652	1,417
	<u>4,234</u>	<u>6,780</u>

6. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/03/2021 there were 3 members.

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	119,508	142,578	(150,974)	-	111,112
	<u>119,508</u>	<u>142,578</u>	<u>(150,974)</u>	<u>-</u>	<u>111,112</u>

8. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Bus Club	7,715	619	(264)	-	8,070
	<u>7,715</u>	<u>619</u>	<u>(264)</u>	<u>-</u>	<u>8,070</u>

Big Lottery Fund

Big Lottery Fund

Suffolk Innovation Grant

Suffolk Innovation Grant

Bus Club

Bus Club

9. COMMERCIAL FLEET

Registration	Make and model	Number of seats	Date purchased	Cost
LK57 CYG	Iveco Daily	15	June 2017	10000
SF09 HYP	Peugeot Partner	5	July 2016	10000
YN10 GWJ	VW Crafter	16	December 2013	22000
SF10 NRE	VW Crafter	15	January 2016	20000
GN10 FXD	Iveco Daily	15	June 2017	15000
AY14 CVR	Mercedes Sprinter	17	February 2014	52578
AY14 CVS	Mercedes Sprinter	17	February 2014	52578

Diss & District Community Transport Association Ltd

**Incoming Resources
for the year ended 31/03/2021**

	2021	2020
	£	£
Incoming resources		
Incoming resources from generated funds		
Grants		
Norfolk County Council	30,858	30,858
Parish Council	100	1,650
South Norfolk District Council	11,800	11,800
JRS Grants	<u>28,732</u>	-
	71,490	44,308
Donations		
Membership fees	279	3,217
Bus Club	619	1,025
Donations	-	12,000
Member's donations	<u>14</u>	<u>1,281</u>
	912	17,523
	<u>72,402</u>	<u>61,831</u>
Investment income		
Interest income	<u>49</u>	-
	49	-
	<u>49</u>	<u>384</u>
Incoming resources from charitable activities		
Fares	4,923	36,793
BSOG	-	4,083
County Council contracts	<u>65,826</u>	<u>69,634</u>
	70,749	110,510
	<u>70,749</u>	<u>110,510</u>
	<u>143,200</u>	<u>172,725</u>

Diss & District Community Transport Association Ltd

**Expenses
for the year ended 31/03/2021**

	2021	2020
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Bus Club costs	264	621
Purchases	158	1,004
	<u>422</u>	<u>1,625</u>
	<u>422</u>	<u>1,625</u>
 Charitable Activities		
Community Transportation		
Phone, Post & Stationery	1,434	2,874
Uniforms and safety boots	-	325
Repairs and renewals	10,876	148
Professional fees	-	297
Busses running costs	19,035	54,123
Travelling	96	1,017
Marketing and Publicity	195	1,165
Training	-	26
Groundworks for parking	-	3,570
Office furniture purchased	-	1,260
Cost of outings	-	3,016
Rates	-	150
Insurance	498	607
Heat and light	129	124
Rent	6,000	8,700
Cleaning	356	343
Repairs and renewals	172	400
General wages	104,058	96,469
NIC employer (wages and salaries)	3,054	3,153
Pension contributions	1,999	1,789
Miscellaneous motor expenses	281	-
Sundry expenses	-	28
	<u>148,183</u>	<u>179,584</u>
 Governance Costs		
Accountancy	2,636	2,040
	<u>2,636</u>	<u>2,040</u>
	<u>151,241</u>	<u>183,249</u>