

Registered number: 04365607

Charity number: 1091986

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**Diss & District Community Transport Association Ltd**

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

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**Prepared By:**

Elizabeth Klingaman MA FCA

Chartered Accountant

The Old Rectory

Worlington

Bury St Edmunds

Suffolk

IP28 8RU

WEDNESDAY



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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.

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 31/03/2021

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.

**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 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:

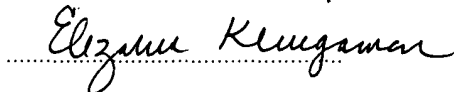
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- 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**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
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
<b>Total Income and endowments</b>	<b>142,581</b>	<b>619</b>	<b>143,200</b>	<b>172,725</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Raised funds	158	264	422	1,625
Expenditure on Charitable activities	150,819	-	150,819	181,624
<b>Total Expenses</b>	<b>150,977</b>	<b>264</b>	<b>151,241</b>	<b>183,249</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>(8,396)</b>	<b>355</b>	<b>(8,041)</b>	<b>(10,524)</b>
<b>Gains/(losses) on revaluation of fixed assets</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>(8,396)</b>	<b>355</b>	<b>(8,041)</b>	<b>(10,524)</b>
Total funds brought forward	119,508	7,715	127,223	137,747
<b>Net funds carried forward</b>	<b>111,112</b>	<b>8,070</b>	<b>119,182</b>	<b>127,223</b>

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 £
<b>FIXED ASSETS</b>			
Tangible assets	3	-	-
<b>CURRENT ASSETS</b>			
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
<b>CREDITORS: Amounts falling due within one year</b>	5	<u>4,234</u>	<u>6,780</u>
<b>NET CURRENT ASSETS</b>		<u>119,182</u>	<u>127,223</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>119,182</u>	<u>127,223</u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	7		
General fund		111,112	119,508
<b>Restricted funds</b>	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 £
<b>Cost</b>			
At 01/04/2020	147,771	5,685	153,456
At 31/03/2021	<u>147,771</u>	<u>5,685</u>	<u>153,456</u>
<b>Depreciation</b>			
At 01/04/2020	147,771	5,685	153,456
At 31/03/2021	<u>147,771</u>	<u>5,685</u>	<u>153,456</u>
<b>Net Book Amounts</b>			
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

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**Diss & District Community Transport Association Ltd**

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

	2021	2020
	£	£
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
<b>Grants</b>		
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>	<u>-</u>
	71,490	44,308
<b>Donations</b>		
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>
<b>Investment income</b>		
Interest income	<u>49</u>	<u>-</u>
	49	-
	<u>49</u>	<u>384</u>
<b>Incoming resources from charitable activities</b>		
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
	£	£
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Costs Of Generating Voluntary Income</b>		
Bus Club costs	264	621
Purchases	158	1,004
	<u>422</u>	<u>1,625</u>
	<u>422</u>	<u>1,625</u>
<b>Charitable Activities</b>		
<b>Community Transportation</b>		
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>
<b>Governance Costs</b>		
Accountancy	2,636	2,040
	<u>2,636</u>	<u>2,040</u>
	<u>151,241</u>	<u>183,249</u>