

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

CONTENTS

	Page
Report of the Trustees	3
Independent Examiner's Statement	7
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 to 16
Detailed Statement of Financial Activities	15

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		102,427	119,182
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>102,427</u>	<u>119,182</u>
CAPITAL AND RESERVES			
Unrestricted funds	7		
General fund		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
	<u>3,544</u>	<u>4,234</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 31/03/2022 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
	<u>92,549</u>	<u>154,096</u>	<u>(171,123)</u>	<u>-</u>	<u>75,522</u>

8. RESTRICTED FUNDS

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

**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>