

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

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

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# 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

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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

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#### 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 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 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

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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 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 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<b>Income and endowments from:</b>							
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
<b>Total income</b>		151,280	993	152,273	152,657	1,186	153,843
<b>Expenditure on:</b>							
Raising funds	7	-	309	309	-	436	436
Charitable activities	8	160,374	-	160,374	153,522	-	153,522
<b>Total expenditure</b>		160,374	309	160,683	153,522	436	153,958
<b>Net income/(expenditure) and movement in funds</b>		(9,094)	684	(8,410)	(865)	750	(115)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		74,656	27,656	102,312	75,521	26,906	102,427
<b>Fund balances at 31 March 2024</b>		65,562	28,340	93,902	74,656	27,656	102,312

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 £	£
<b>Current assets</b>					
Debtors	14	10,750		15,757	
Cash at bank and in hand		89,365		92,582	
		100,115		108,339	
<b>Creditors: amounts falling due within one year</b>	15	(6,213)		(6,027)	
<b>Net current assets</b>			93,902		102,312
<b>Net assets excluding pension liability</b>			93,902		102,312
<b>The funds of the charity</b>					
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

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### 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

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#### 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 £
<b>Donations and gifts</b>						
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>
<b>Grants receivable for core activities</b>						
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>
<b>Analysis by fund</b>						
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

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#### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,950	1,056
	<u>          </u>	<u>          </u>

#### 6 Other income

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

#### 7 Expenditure on raising funds

	Restricted funds 2024 £	Restricted funds 2023 £
<b>Fundraising and publicity</b>		
Other fundraising costs	309	436
	<u>          </u>	<u>          </u>

# 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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 9)</b>		
Support	45,934	41,636
Governance	3,477	3,046
	<u>160,374</u>	<u>153,522</u>
<b>Analysis by fund</b>		
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>
<b>Analysed between:</b>		
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

<b>10 Net movement in funds</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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:

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

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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

<b>Amounts falling due within one year:</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<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 £
	<u>27,656</u>	<u>993</u>	<u>(309)</u>	<u>28,340</u>
<b>Previous year:</b>				
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Bus club	<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	<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	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
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	Restricted funds	Total
	2023	2023	2023
	£	£	£
<b>At 31 March 2023:</b>			
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).