Down District Accessible Transport

Northern Ireland · Charity number 103843

Details

Known as	Down Community Transport
Status	Received
Registered	2015-11-09
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Unit 5 Down Business Park 46 Belfast Road Downpatrick Co. Down Bt30 9up BT30 9UP
Phone	02844617900 02844616323
Email	bookings@downct.com
Website	www.downct.com

Activities

Purposes: The objects of the Company shall be:- (a) the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage by the provision of a community transport scheme in Down and surrounding areas (the “area of benefit”); (b) the advancement of community development.

What the charity does: The prevention or relief of poverty,The advancement of citizenship or community development,The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Community development,Community transport,Relief of poverty,Rural development,Volunteer development

Who the charity helps: Learning disabilities,Men,Older people,Physical disabilities,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£522,539	£417,390	£-10,474	10

Trustees

Name	Role	Appointed
Mr Bill Megraw		
Mr Clive Wallington		
Mr David Cole-Baker		
Mr David Patterson		
Mr Francis Casement		
Mr Nicholas Mccrickard		
Mr Wesley Burnside		
Mrs Helen Coulter		

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Down District Accessible Transport

Northern Ireland - Charity number 103843

Accounts

Company Registration Number: NI038399
Charity Number: 103843

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the financial year ended 31 March 2025

Daly Park & Company Ltd
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Down District Accessible Transport
(A company limited by guarantee, not having a share capital)
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Down District Accessible Transport
(A company limited by guarantee, not having a share capital)
TRUSTEES' AND OTHER INFORMATION

Trustees	Wesley David Burnside Francis Eugene Casement David Lawrence Cole-Baker Helen Coulter Nicholas John McCrickard William Samuel Alexander Megraw Richard Clive Wallington David Patterson
Company Secretary	Mrs. Helen Coulter
Charity Number in Northern Ireland	103843
Company Registration Number	NI038399
Registered Office and Principal Address	Innovation House Down Business Centre 46 Belfast Road Downpatrick Co. Down BT30 9UP Northern Ireland
Auditors	Daly Park & Company Ltd Chartered Accountants and Registered Auditors 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

Down District Accessible Transport
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Down District Accessible Transport present a summary of its purpose, governance, activities, achievements and finances for the financial financial year 31 March 2025.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity
Down District Accessible Transport (Trading as Down Community Transport) works across County Down and provides a range of services to individuals and groups affected by a lack of access to transport and rural isolation.

Mission, Objectives and Strategy

Mission Statement
Down District Accessible Transport (Trading as Down Community Transport) works across County Down and is one of a number of rural community transport partnerships which are all charitable organisations that provide a range of services across Northern Ireland to individuals and groups affected by a lack of access to transport and rural isolation, on a not for profit basis. Community transport services are provided to those living in rural areas with the specific aim of reducing social exclusion and isolation and improving the independence and quality of life for members. Specifically Down Community Transport (DCT) benefits the rural population by improving access to essential services such as health care, education, employment and recreation. Working collaboratively with other agencies and community organisations DCT improves local communities by providing groups with transport and training. A significant pool of volunteers has been developed to compliment and add value to the partnerships range of services.

Structure, Governance and Management

Structure
The organisation is a company limited by guarantee with a Company Number of NI038399 and is governed by its Memorandum and Articles of Association. The company is also a registered charity with the Charity Commission for Northern Ireland under the reference 103843.The company is under the control of the directors who are also acting trustees for the charity. The day to day management of the organisation is undertaken by the full time manager. Regular board meetings are held on a monthly basis.

Review of Activities, Achievements and Performance
In 2024/25 Down District Accessible Transport (DDAT), trading as Down Community Transport (DCT) delivered the following DFI supported activities:

- Dial-a-lift, door-to-door transport service for individuals living in rural areas.
- The Assisted Rural Travel Scheme.

Dial-a-lift is a door-to-door transport service for individuals living in rural areas who are unable to or find it difficult to use public transport. Dial a lift can be used to access local services such as: GP / clinic appointments/ Dentist or Opticians, Shopping, Visiting family and friends and many other recreational activities.

DDAT are passionately aware of the need for a service for rural communities which fits between Public Services by Translink and the Private sector (taxis and Coaches). For over 25 years, Community Transport has offered a variety of transport solutions in the South East of NI including Dial a Lift, Group Hire and a social car scheme (staffed by volunteers in their own vehicles). This effort is ongoing and the demand is as high as it ever was and DDAT cannot meet all the demand on its resources.

In 2024/25, we had to pause new individual membership applications partway through the year to ensure that every existing member could receive at least one funded trip. Our total individual membership stood at 519. Of the trips delivered, 56% were made by people with a disability. Despite a challenging financial position, DDAT (DCT) successfully completed 15,069 Dial-a-Lift journeys—highlighting the ongoing need for and value of our service.

Group Hire/Self Drive:
DDAT also provides affordable and accessible transport for our 69 member groups. In 2024/25, we completed 1,009 group hire bookings, resulting in 10,068 group hire trips. Notably, 41% of these journeys were delivered by our dedicated volunteer drivers.

Volunteer Social Car Scheme:

We operate a Social Car Scheme (SCS) whereby suitably recruited and trained volunteers use their own cars under the control of our staff, providing a safe, efficient, and affordable door-to-door service as an alternative for individuals that do not have access to their own transport or that of friends and family, and who have difficulty accessing public transport facilities. This form of transport provides a more flexible and accessible one-to-one alternative to the minibus in circumstances where time and specific destination are critical, as in such cases as Social Welfare and Health related journeys when the driver may be required to wait and provide a return journey.

In 2024/25 we provided a total of 1,305 trips through the social car scheme. 1,123 of these were Dial-a-lift trips and 182 were Out of Area trips.

The Management of the Charity:
The DDAT Trustees and Management Committee are responsible for overseeing the business of the Charity. There are currently 8 Trustees who meet on a monthly basis.

There is a full time Manager who is responsible for the day-to-day operational management of the charity. The 2 office staff are bookings officers who work 30 hours and 24.5 hours per week.

There are 9 contract drivers on a mixture of paid contract of 30 hours, 37.5 hours & 15 hours. All drivers have full D1 or full D PCV category driver license and CPC. They also have Minibus Driver Awareness Scheme (MiDAS) training.

Partnership Working:
DDAT is represented on the following voluntary sector networks: NMD Community and Voluntary Stakeholders Forum, Good Morning Down Management Committee, Safe & Well Caring Communities, Age Friendly Strategic Forum & Age Friendly Alliance.

Throughout the year, DDAT assisted Lagan Valley Rural Transport in delivering their DATS service and continued to work closely with other Community Transport partners across Northern Ireland. As part of our ongoing partnership with the Community Transport Association (CTA), we helped collate vital data for the CAT Mapping NI event, which showcased the State of the Sector Report 2025. Held at Stormont, this event highlighted the crucial role Community Transport plays across the region. The information we provided contributed to a more accurate picture of the sector's challenges, achievements, and impact—strengthening our collective voice when advocating for support and recognition.

In addition, DDAT actively participated in several key local events: we joined the Good Morning Down members' gatherings, took part in the annual Downpatrick Community Collective Santa Run, assisted Homestart with their Christmas parcel and toy deliveries, and met with local MLAs to discuss the ongoing transport needs of our community. We also hosted a stand at the Positive Ageing Expo in Downpatrick Leisure Centre, organised by the Newry, Mourne and Down District Council.

We collaborated with Newry, Mourne and Down District Council to secure funding for a new bus and worked closely with the supplier (TBC) to ensure it was delivered on time before the end of the financial year.

Partners such as County Down Rural Community Network report an increased demand for hardship funds, foodbanks, social supermarket and other poverty related supports in 2024/25. Transport is among the most important support the community sector can offer people living isolated and disadvantaged lives and highlighted factors include :
Access To hospital appointments, collection/delivery or prescriptions, transport to other community groups facilities, lack of shuttle buses to local halls/leisure centres, transport for day trips, shopping: compromised motability issues: older people would like more outings with groups with accessible transport; better access for adults with ADHD and Autism: social prescribing and MDTS at primary care centres setting up activities with no transport provided: community groups would like to access other community sector services but again transport is a limiting factor.

The financial position at the end of the year.
The 2024/25 financial year was a particularly difficult one for everyone, marked by uncertainty around funding for all

voluntary organisations. While the charity is currently able to continue operating on the assumption of ongoing funding, it is our hope that serious consideration will be given to increasing the grant to reflect rising costs. Additionally, we urge that future budget periods extend beyond one year to allow for more effective planning and sustainability. In response to these challenges, the committee held a Strategic Planning Day, attended by Kellie Armstrong MLA, Frances Campbell (Director, CTA NI), and Kathy Graham from KG Strategies.

The most serious financial pressures we currently face are:

- The need to replace an ageing fleet of minibuses while operating on a shrinking year-to-year grant;
- Rising operational costs, particularly fuel and wages.

At the same time, we are experiencing sustained high demand for journeys. The cost-of-living crisis has only increased the need for our services, yet we cannot maintain the same level of delivery without additional support.

Budget constraints in recent years have negatively impacted the number of trips DDAT can offer to each member. However, our volunteer drivers, through the Social Car Scheme, continue to go above and beyond to support isolated members of our community.

The positive outcomes of our work are significant. Our drivers, staff, and board members regularly hear heartfelt testimonials from passengers who describe how their lives have been enriched—and in many cases made bearable—through our service. Breaking down social isolation and loneliness is difficult to quantify, but it's written clearly on the faces of the people we serve each day.

Financial Review
The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue to provide support and investment into all the projects for the next year. The charity aims to hold a separate designated reserve fund of £216,000, equivalent to six months running costs.

The trustees feel that these levels of reserves are essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity's planning, budget and forecasts.

Financial Results
At the end of the financial year the company has assets of £264,594 (2024 - £189,675) and liabilities of £10,474 (2024 - £40,704). The net assets of the company have increased by £105,149.

Down District Accessible Transport
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2025

Trustees
The current trustees are as set out on page 3

Wesley David Burnside
Francis Eugene Casement
David Lawrence Cole-Baker
Helen Coulter
Nicholas John McCrickard
William Samuel Alexander Megraw
Richard Clive Wallington
David Patterson

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Mrs. Helen Coulter

Compliance with Sector-Wide Legislation and Standards
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Down District Accessible Transport subscribes to and is compliant with the following:
- The Companies Act 2006
- The Charities SORP (FRS 102)

Public Benefit
In setting our objectives and planning our activities for the year the trustees have given careful consideration to, the Charity Commission of Northern Ireland's guidance on public benefit to ensure that the activities have helped achieve the charity purposes and provide a benefit to the beneficiaries. Down District Accessible Transport exists to develop, deliver, and maintain non- for- profit accessible community transport options for the public benefit of our members.
Our public benefit provided through our transport services reduces social isolation and social exclusion by reaching the hard to reach and providing access to essential services and connections to the wider community.
Our services improve the quality of life, health and well- being for our users by enabling access to health and medical facilities.Down District Accessible Transport's services also target social need by facilitating access to training and employment opportunities for our members.

Certification Statement
We confirm that the RTF grant has been used solely for the purposes intended and in accordance with the terms and conditions of the grant.

The Auditors
The auditors, Daly Park & Company Ltd, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 02/06/25 and signed on its behalf by:

William Megraw
Trustee

Helen Coulter
Trustee

Down District Accessible Transport
(A company limited by guarantee, not having a share capital)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2025

The trustees, who are also directors of Down District Accessible Transport for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the net income or expenditure of the company for that period.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 02/06/25 and signed on its behalf by:

William Megraw
Trustee

Helen Coulter
Trustee

INDEPENDENT AUDITOR'S REPORT
to the Members of Down District Accessible Transport
(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion
We have audited the company financial statements of Down District Accessible Transport ('the company') for the financial year ended 31 March 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:
- give a true and fair view of the state of the company's affairs as at 31 March 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We do not believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for an opinion

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

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

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

Other Information
The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT
to the Members of Down District Accessible Transport
(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.
- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been kept.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements
As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our responsibility is to conduct an audit of the company's financial statements in accordance with ISAs (UK) and to issue an auditor's report, however, because of the matters described in the Basis for disclaimer of opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

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

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

INDEPENDENT AUDITOR'S REPORT
to the Members of Down District Accessible Transport
(A company limited by guarantee, not having a share capital)

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

Ruairi Maginn FCA (Senior Statutory Auditor)
for and on behalf of
DALY PARK & COMPANY LTD
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

21/6/25

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Other Restricted Funds 2025 £	DFi Restricted Funds 2025 £	Total Funds 2025 £	Restated Unrestricted Funds 2024 £	Restated Other Restricted Funds 2024 £	Restated DFi Restricted Funds 2024 £	Total Funds 2024 £
Incoming Resources									
Voluntary Income	3	**121**	**101,761**	**355,649**	**457,531**	1,500	446	352,057	354,003
Activities for generating funds	3	**42,423**	**-**	**21,350**	**63,773**	44,564	-	20,832	65,842
Investments	3	**1,235**	**-**	**-**	**1,235**	1,054	-	-	1,054
Total incoming resources		**43,779**	**101,761**	**376,999**	**522,539**	47,118	446	372,889	420,453
Resources Expended									
Charitable activities	4	**50,805**	**2,353**	**364,232**	**417,389**	54,498	446	388,153	443,097
Net incoming/outgoing resources before transfers		**(7,026)**	**98,408**	**12,767**	**105,150**	(7,380)	-	(15,264)	(22,644)
Gross transfers between funds		106,675	**(93,908)**	**(12,767)**	**-**	(15,264)	-	15,264	-
Net movement in funds for the financial year		**99,649**	**5,500**	**-**	**105,150**	(22,644)	-	-	(22,644)
Reconciliation of funds:									
Total funds beginning of the year	14	**148,970**	**-**	**-**	**148,970**	171,615	-	-	171,615
Total funds at the end of the year		**248,619**	**5,500**	**-**	**254,120**	148,970	-	-	148,970

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)
Company Number: NI038399

BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	10	110,900	60,222
Current Assets			
Debtors	11	34,980	31,609
Cash at bank and in hand		118,714	97,844
		153,694	129,453
Creditors: Amounts falling due within one year	12	(10,474)	(40,704)
Net Current Assets		143,220	88,749
Total Assets less Current Liabilities		254,120	148,971
Funds			
General fund (unrestricted)		254,120	148,971
Total funds	14	254,120	148,971

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees and authorised for issue on 02/06/25 and signed on its behalf by

William Megraw
Trustee

Helen Coulter
Trustee

Down District Accessible Transport
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Down District Accessible Transport is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Innovation House, Down Business Centre, 46 Belfast Road, Downpatrick, Co. Down, BT30 9UP, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

GOING CONCERN

At the date of approval of these financial statements, the charity has yet to receive formal confirmation from the Department of Infrastructure in relation to the 2025/265 funding for the Rural Transport Fund and Assisted Rural Travel Scheme. This funding amounted to £355,649 in the 2024/25 financial year. In the interim period, the charity is currently receiving monthly grants on a similar level to the funding provided for 2024/25. The trustees are confident that a formal letter of offer and agreement of the 2025/26 funding package will be agreed shortly. In this interim period, the trustees are carefully managing cashflow and are in the process of looking at other sources of income. Delays in the confirmation of these grants has been the norm in recent years. The trustees continue to prepare the financial statements on a going concern basis.

PRIOR YEAR ADJUSTMENT

The comparative expenditure figures in the SOFA for 2024 have been adjusted as a result of a reallocation of expenditure following a review carried out by the Trustees during the current year. This reallocation better reflects the spread of costs against the actual activity of the service in the year. The Trustees feel that this adjustment was significant enough to warrant a prior year adjustment so as the financial statements show a true and fair view. Note, none of the opening reserves has been affected by this change.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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".

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended
All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line

Leasing and Hire Purchases
Tangible fixed assets held under leasing arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the balance sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the income and expenditure account.

Leasing
Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over the period of the rental agreement.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Down District Accessible Transport
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

3. INCOME

	Unrestricted	Other Restricted	DFI Restricted	2025 Total	2024 Total
	£	£	£	£	£
Voluntary Income					
DFI Rural Transport Fund			299,281	299,281	287,216
Assisted Rural Travel Scheme			56,368	56,368	64,841
Disability Action Transport Scheme		1,600		1,600	446
Newry, Mourne & Down District Council		100,161		100,161	-
Donation	121			121	1,500
	121	101,761	355,649	457,531	354,003
Activities for Gen Funds					
Dial a Lift			7,935	7,935	10,806
Transport Services	42,423			42,423	44,564
Individual Membership			13,415	13,415	10,026
	42,423	-	21,350	63,773	65,396
Investment Income					
Interest received	1,235			1,235	1,054
	1,235	-	-	1,235	1,054
	43,779	**101,761**	**376,999**	**522,539**	**420,453**

4.1 CHARITABLE ACTIVITIES

	2025	2024
	£	£
Admin & Support Transport Services	**417,389**	443,097

6. NET INCOMING RESOURCES

	2025	2024
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	**43,230**	76,151
Operating lease rentals		
- Office equipment	**634**	634
Auditor's remuneration:		
- audit services	**2,640**	2,065

7. INVESTMENT AND OTHER INCOME

	2025	2024
	£	£
Bank interest	**1,235**	1,054

8. INTEREST PAYABLE AND SIMILAR CHARGES

	2025	2024
	£	£
Hire purchase interest	**681**	4,438

9. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2025 £	2024 £
Wages and salaries	**229,832**	215,597
Social security costs	**10,764**	13,987
Pension costs	**4,588**	3,894
	245,184	233,478

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	10,588	547,127	557,715
Additions	1,987	91,920	93,907
At 31 March 2025	12,575	639,047	651,622
Depreciation			
At 1 April 2024	9,668	487,825	497,493
Charge for the financial year	661	42,568	43,229
At 31 March 2025	10,329	530,393	540,722
Net book value			
At 31 March 2025	**2,246**	**108,654**	**110,900**
At 31 March 2024	920	59,302	60,222

The hire purchase liabilities detailed in the notes to the financial statements are secured against the relevant motor vehicles included in fixed assets. All Hire Purchase has been settled during the current year.

10.1. TANGIBLE FIXED ASSETS CONTINUED

Included above are assets held under finance leases or hire purchase contracts as follows:

	2025 Net book value £	Depreciation charge £	2024 Net book value £	Depreciation charge £
Motor vehicles	**20,559**	**38,743**	59,302	52,162

11. DEBTORS

	2025 £	2024 £
Trade debtors	**6,589**	7,802
Taxation and social security costs	**4,250**	2,005
Prepayments and accrued income	**24,141**	21,802
	34,980	31,609

Down District Accessible Transport
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

12. CREDITORS

Amounts falling due within one year	2025 £	2024 £
Net obligations under finance leases and hire purchase contracts	-	26,310
Trade creditors	**6,602**	8,235
Taxation and social security costs	**1,090**	3,377
Accruals and deferred income	**2,782**	2,782
	10,474	40,704

13. RESERVES

	2025 £	2024 £
At the beginning of the year	**148,971**	171,615
Surplus/(Deficit) for the financial year	**105,149**	(22,644)
At the end of the year	**254,120**	148,971

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Dfi Restricted Funds £	Total Funds £
At 1 April 2023	171,614	-	-	171,614
Movement during the financial year	(22,644)	-	-	(22,644)
At 31 March 2024	148,970	-	-	148,970
Movement during the financial year	105,150	-	-	105,150
At 31 March 2025	**254,120**	**-**	**-**	**254,120**

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
Dfi Restricted funds					
DFI Rural Transport Fund	-	299,281	289,146	(10,135)	-
Assisted Rural Transport Scheme	-	56,368	54,459	(1,909)	-
DAL Fare Income	-	7,935	7,666	(269)	-
DAL Membership Fees	-	13,415	12,961	(454)	-
	-	376,999	364,232	(12,767)	-
Other Restricted funds					
Disability Action Transport Scheme	-	1,600	1,600	-	-
Newry, Mourne & Down District Council	-	100,161	753	(93,908)	5,500
	-	101,761	2,353	(93,908)	5,500
Unrestricted funds					
Unrestricted Funds	148,970	43,779	50,805	106,675	248,620
Total funds	**148,970**	**522,539**	**417,389**	**-**	**254,120**

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Restricted trust funds		5,500		**5,500**
Unrestricted general funds	110,900	148,194	**(10,474)**	248,620
	110,900	**153,694**	**(10,474)**	**254,120**

14.4 Designated Unrestricted Reserves

At the year end, the Trustees have three separate Unrestricted funds which make up the £248,620 total shown in note 14.2 previously :

1. Designated Vehicle Replacement Reserve - £84,569 is currently held in this designated reserve for the sole purpose of purchasing replacement vehicles in the future.
2. Designated Fixed Asset Reserve - £110,990 is currently reflected in this reserve to isolate the unrestricted reserves that are currently tied up in fixed assets. This amount matches total tangible fixed assets in note 10
3. Free Reserves – the remaining total of £53,061 represents the unrestricted free reserves.

15. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

16. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

17. TRUSTEE REMUNERATION

The trustees did not receive, nor did they waive, any remuneration during the current or previous financial year.

18. RELATED PARTY TRANSACTIONS

The company has been invoiced £450 during the current financial year by BVM Business Services in respect of professional payroll services provided. BVM Business Services is owned and managed by the wife of one of the Trustees. All of these invoices have been paid in full during the current financial year.

19. AUDITORS REMUNERATION

The auditors, Daly Park & Company Ltd, received an audit fee of £2,640 (2024 £2,640) inclusive of vat.

Down District Accessible Transport

Northern Ireland - Charity number 103843

Accounts

Company Number: NI038399
Charity Number: 103843

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the financial year ended 31 March 2024

Daly Park & Company Ltd
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

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Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	Wesley David Burnside Francis Eugene Casement David Lawrence Cole-Baker Helen Coulter Nicholas John McCrickard William Samuel Alexander Megraw Richard Clive Wallington David Patterson (Appointed 12 February 2024)
Company Secretary	Mrs. Helen Coulter
Charity Number in Northern Ireland	103843
Company Number	NI038399
Registered Office and Principal Address	Innovation House Down Business Centre 46 Belfast Road Downpatrick Co. Down BT30 9UP Northern Ireland
Auditors	Daly Park & Company Ltd Chartered Accountants and Registered Auditors 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Down District Accessible Transport present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives & Strategy

Mission Statement

Down District Accessible Transport (Trading as Down Community Transport) works across County Down and is one of a number of rural community transport partnerships which are all charitable organisations that provide a range of services across Northern Ireland to individuals and groups affected by a lack of access to transport and rural isolation, on a not for profit basis. Community transport services are provided to those living in rural areas with the specific aim of reducing social exclusion and isolation and improving the independence and quality of life for members. Specifically Down Community Transport (DCT) benefits the rural population by improving access to essential services such as health care, education, employment and recreation. Working collaboratively with other agencies and community organisations DCT improves local communities by providing groups with transport and training. A significant pool of volunteers has been developed to compliment and add value to the partnerships range of services.

Structure and Governance

The organisation is a company limited by guarantee with a Company Number of NI038399 and is governed by its Memorandum and Articles of Association. The company is also a registered charity with the Charity Commission for Northern Ireland under the reference 103843.The company is under the control of the directors who are also acting trustees for the charity. The day to day management of the organisation is undertaken by the full time manager. Regular board meetings are held on a monthly basis.

Financial Review

The charity has had a satisfactory year from a financial perspective despite all the uncertainty surrounding grant income in the voluntary sector. The charity received income of £420,453 in the year which was prudently managed against costs excluding depreciation of £368,146 to produce a surplus before depreciation of £52,307 (2023 £16,583). However, the company still faces an overall shortfall in funding and is currently using reserves built in previous years to help fund total expenditure.

The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue to provide support and investment into all the projects for the next year. The charity aims to hold a separate designated reserve fund of £216,000, equivalent to six months running costs.

The trustees feel that these levels of reserves are essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity’s planning, budget and forecasts.

Financial Results

At the end of the financial year the company has assets of £189,675 (2023 - £263,946) and liabilities of £40,704 (2023 - £92,331). The net assets of the company have decreased by £(22,644).

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Trustees

The current trustees are as set out on page 3

Wesley David Burnside
Francis Eugene Casement
David Lawrence Cole-Baker
Helen Coulter
Nicholas John McCrickard
William Samuel Alexander Megraw
Richard Clive Wallington
David Patterson (Appointed 12 February 2024)

The secretary who served during the financial year was:

Mrs. Helen Coulter

Achievements throughout the year

In 2023/2024 Down District Accessible Transport (DDAT), trading as Down Community Transport (DCT) delivered the following DFI supported activities:

· Dial-a-lift, door-to-door transport service for individuals living in rural areas.

· The Assisted Rural Travel Scheme.

Dial-a-lift is a door-to-door transport service for individuals living in rural areas who are unable to or find it difficult to use public transport. Dial a lift can be used to access local services such as: GP / clinic appointments/ Dentist or Opticians, Shopping, Visiting family and friends and many other recreational activities.

DDAT are passionately aware of the need for a service for rural communities which fits between Public Services by Translink and the Private sector (taxis and Coaches). For over 25 years, Community Transport has offered a variety of transport solutions in the South East of NI including Dial a Lift, Group Hire and a social car scheme (staffed by volunteers in their own vehicles). This effort is ongoing and the demand is as high as it ever was and DDAT cannot meet all the demand on its resources.

In 2023/24, uncertainty over sustainable funding created an air of pessimism among CT partnerships and members who have come to rely on the lifeline of community transport. While individual membership reduced to 497, the demand for trips remained strong. 57% of the individual trips were made by people with a disability. DDAT (DCT) has achieved 17,132 Dial-a-lift trips despite a bleak financial position.

Group Hire/Self Drive:

DDAT also provide affordable and accessible transport for our 58 member groups. In 2023/2024 we completed 1,309 group hire bookings which resulted in 10,073 group hire trips. 0.64% of these trips were provided by volunteer drivers. Our group membership has been most impacted by the detrimental impact that driver shortages is having across the sector, and the loss of casual drivers who were able to cover evening and weekend Group hire bookings.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Volunteer Social Car Scheme:

We operate a Social Car Scheme (SCS) whereby suitably recruited and trained volunteers use their own cars under the control of our staff, providing a safe, efficient, and affordable door-to-door service as an alternative for individuals that do not have access to their own transport or that of friends and family, and who have difficulty accessing public transport facilities. This form of transport provides a more flexible and accessible one-to-one alternative to the minibus in circumstances where time and specific destination are critical, as in such cases as Social Welfare and Health related journeys when the driver may be required to wait and provide a return journey.

In 2023/24 we provided a total of 1,014 trips through the social car scheme. 817 of these were Dial-a-lift trips and 197 were Out of Area trips.

The Management of the Charity:

The DDAT Trustees and Management Committee are responsible for overseeing the business of the Charity. There are currently 8 Trustees who meet on a monthly basis.

There is a full time Manager who is responsible for the day-to-day operational management of the charity. The 2 office staff are bookings officers who work 30 hours and 24.5 hours per week.

There are 8 contract drivers on a mixture of paid contract of 35 hours, 30 hours, & 15 hours. All drivers have full D1 or full D PCV category driver license and CPC. They also have Minibus Driver Awareness Scheme (MiDAS) training.

Partnership Working: DDAT is represented on the following voluntary sector networks: NMD Community and Voluntary Stakeholders Forum, Good Morning Down Management Committee, Safe & Well Caring Communities, Age Friendly Strategic Forum & Age Friendly Alliance.

This Year DDAT also attended the following events: Good Morning Down Members Events. Met with local MLAS.

Partners such as County Down Rural Community Network report an increased demand for hardship funds, foodbanks, social supermarket and other poverty related supports in 2023/2024. Transport is among the most important support the community sector can offer people living isolated and disadvantaged lives and highlighted factors include -

- Access To hospital appointments;
- Collection/delivery or prescriptions;
- Transport to other community groups facilities;
- Lack of shuttle buses to local halls/leisure centres;
- Transport for day trips, shopping;
- Compromised motability issues;
- Older people would like more outings with groups with accessible transport;
- Better access for adults with ADHD and Autism;
- Social prescribing and MDTS at primary care centres setting up activities with no transport provided;
- Community groups would like to access other community sector services but again transport is a limiting factor.

Fire extinguishers gifted by Dromara & Drumglooland Credit Union

The charities financial position at the end of the year.

2023/24 Financial year was a particularly difficult year for everyone the uncertainty around funding for all voluntary organisations. The charity is able to continue on the basis that we will be funded on an ongoing basis, but it is hoped that serious consideration is given to increasing the grant to allow for rising costs, and that the budget period can be stretched to longer than one year.

The most serious financial challenges continue to be: -

- Replacing an aging fleet of minibuses with a reducing year-to-year grant.
- Pressures of rising costs, specifically but not limited to, fuel and wages.

We are facing the challenge of sustained high demand for journeys. However, with costs rising we cannot deliver the same services without an increase in our grant.

At the same time, and as a result of the cost-of-living crisis, the demand for our service has increased.

In recent years, budget constraints have impacted negatively on the number of trips DDAT can offer each member, although our volunteers, through the social car scheme, continue to help to satisfy the needs of isolated members.

The positive outcomes of this project are enormous. DDAT drivers, staff and board members have countless conversations and many testimonials from users who describe their personal situation. They speak about how their lives are enhanced and in many cases made bearable by the journey with DDAT. Breaking down social isolation and loneliness is hard to measure but is written on the faces of the happy people DDAT meet every day.

Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to, the Charity Commission of Northern Ireland's guidance on public benefit to ensure that the activities have helped achieve the charity purposes and provide a benefit to the beneficiaries.

Down District Accessible Transport exists to develop, deliver, and maintain non- for- profit accessible community transport options for the public benefit of our members.

Our public benefit provided through our transport services reduces social isolation and social exclusion by reaching the hard to reach and providing access to essential services and connections to the wider community.
Our services improve the quality of life, health and well- being for our users by enabling access to health and medical facilities.
Down District Accessible Transport's services also target social need by facilitating access to training and employment opportunities for our members.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Down District Accessible Transport subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Auditors

Daly Park & Company Ltd were appointed auditors by the trustees and they have expressed their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Certification Statement

We confirm that the RTF and ARTS grant has been used solely for the purposes intended and in accordance with the terms and conditions of the grant.

Approved by the Board of Trustees on 14 May 2024 and signed on its behalf by:

_____	_____
William Megraw	**Helen Coulter**
Trustee	**Trustee**

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of Down District Accessible Transport for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the net income or expenditure of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 14 May 2024 and signed on its behalf by:

William Megraw	**Helen Coulter**
Trustee	**Trustee**

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Down District Accessible Transport ('the company') for the financial year ended 31 March 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We do not believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for an opinion

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been kept.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the company's financial statements in accordance with ISAs (UK) and to issue an auditor's report, however, because of the matters described in the Basis for disclaimer of opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

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

Further information regarding the scope of our responsibilities as auditor

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

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

_____

Ruairi Maginn FCA (Senior Statutory Auditor)
for and on behalf of
DALY PARK & COMPANY LTD
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

14 May 2024

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Other Restricted Funds 2024 £	DFI Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Other Restricted Funds 2023 £	DFI Restricted Funds 2023 £	Total 2023 £
Incoming Resources									
Voluntary Income	3	**1,500**	**446**	**352,057**	**354,003**	-	5,039	362,231	367,270
Activities for generating funds	3	**44,564**	**-**	**20,832**	**65,396**	43,293	-	14,822	58,115
Investments	3	**1,054**	**-**	**-**	**1,054**	161	-	-	161
Total incoming resources		**47,118**	**446**	**372,889**	**420,453**	43,454	5,039	377,053	425,546
Resources Expended									
Charitable activities	4	**69,762**	**446**	**372,889**	**443,097**	110,939	5,039	379,860	495,838
Net incoming/outgoing resources before transfers		**(22,644)**	**-**	**-**	**(22,664)**	(67,485)	-	(2,807)	(70,292)
Gross transfers between funds		**-**	**-**	**-**	**-**	15,984	-	(15,984)	-
Net movement in funds for the financial year		**(22,644)**	**-**	**-**	**(22,664)**	(51,501)	-	(18,791)	(70,292)
Reconciliation of funds									
Balances brought forward at 1 April 2023	15	**171,615**	**-**	**-**	**171,615**	223,116	-	18,791	241,907
Balances carried forward at 31 March 2024		**148,971**	**-**	**-**	**148,971**	171,615	-	-	171,615

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)
Company Number: NI038399

BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	**9**	**60,222**	136,373
Current Assets			
Debtors	**10**	**31,609**	27,360
Cash at bank and in hand		**97,844**	104,593
		129,453	131,953
Creditors: Amounts falling due within one year	**11**	**(40,704)**	(72,608)
Net Current Assets		**88,749**	59,345
Total Assets less Current Liabilities		**148,971**	195,718
Creditors			
Amounts falling due after more than one year	**12**	**-**	(24,103)
Net Assets		**148,971**	171,615
Funds			
DFI Restricted	**14**	**-**	-
General fund (unrestricted)		**148,971**	171,615
Total funds		**148,971**	171,615

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees and authorised for issue on 14 May 2024 and signed on its behalf by

William Megraw
Trustee

Helen Coulter
Trustee

1. GENERAL INFORMATION

Down District Accessible Transport is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Innovation House, Down Business Centre, 46 Belfast Road, Downpatrick, Co. Down, BT30 9UP, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

GOING CONCERN
At the date of approval of these financial statements, the charity has yet to receive formal confirmation from the Department of Infrastructure in relation to the 2024/25 funding for the Rural Transport Fund and Assisted Rural Travel Scheme. This funding amounted to £352,057 in the 2023/24 financial year. In the interim period, the charity is currently receiving monthly grants on a similar level to the funding provided for 2023/24. The trustees are confident that a formal letter of offer and agreement of the 2024/25 funding package will be agreed shortly. In this interim period, the trustees are carefully managing cashflow and are in the process of looking at other sources of income. Delays in the confirmation of these grants has been the norm in recent years. The trustees continue to prepare the financial statements on a going concern basis.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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".

Cash flow statement
The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

Incoming Resources
Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended
All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line

Leasing and Hire Purchases
Tangible fixed assets held under leasing arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the balance sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the income and expenditure account.

Leasing
Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over the period of the rental agreement.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date

continued

3. INCOME

	Unrestricted	Other Restricted	DFI Restricted	2024 Total	2023 Total
	£	£	£	£	£
Voluntary Income					
DFI Rural Transport Fund			287,216	287,216	297,121
Assisted Rural Travel Scheme			64,841	64,841	65,110
Disability Action Transport Scheme		446		446	539
Halifax Foundation				-	4,500
Donation	1,500			1,500	-
	1,500	446	352,057	354,003	367,270
Activities for Gen Funds					
Dial a Lift			10,806	10,806	10,237
Transport Services	44,564			44,564	43,293
Individual Membership			10,026	10,026	4,585
	44,564	-	20,832	65,396	58,115
Investment income					
Interest received	1,054			1,054	161
	1,054	-	-	1,054	161
	47,118	**446**	**372,889**	**420,453**	**425,546**

4 EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	2024	2023
	£	£	£	£
Admin & Support	**368,146**	**74,951**	**443,097**	495,838

5. NET INCOMING RESOURCES

	2024	2023
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation / profit on disposal assets	**76,151**	88,875
Operating lease rentals		
- Office equipment	**636**	616
Auditor's remuneration:		
- audit services	**2,065**	2,044

6. INVESTMENT AND OTHER INCOME

	2024	2023
	£	£
Bank interest	**1,054**	161
	1,054	161

7. INTEREST PAYABLE AND SIMILAR CHARGES

	2024	2023
	£	£
Hire purchase interest	**4,438**	9,884

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2024	2023
	£	£
Wages and salaries	**215,597**	240,040
Social security costs	**13,987**	17,372
Pension costs	**3,894**	4,374
	233,478	261,786

continued

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2023	10,588	572,147	582,735
Disposals	-	(25,020)	(25,020)
At 31 March 2024	10,588	547,127	557,715
Depreciation			
At 1 April 2023	8,886	437476	446,362
Charge for the financial year	782	75,369	88,289
On disposals	-	(25,020)	(35,952)
At 31 March 2024	9,668	487,825	446,362
Net book value			
At 31 March 2024	**920**	**59,302**	**60,222**
At 31 March 2023	1,702	134,671	136,373

Outstanding hire purchase agreements are secured against the specific motor vehicles included above and summarised as follows :

	2024		2023	
	Net book value	**Depreciation charge**	Net book value	Depreciation charge
	£	**£**	£	£
Motor Vehicles	**59,302**	**52,162**	111,464	52,162

10. DEBTORS

	2024	2023
	£	£
Trade debtors	**7,802**	5,575
Taxation and social security costs	**2,005**	5,841
Prepayments and accrued income	**21,802**	15,944
	31,609	27,360

11. CREDITORS

Amounts falling due within one year	**2024**	2023
	£	£
Net obligations under finance leases and hire purchase contracts	**26,310**	55,222
Trade creditors	**8,235**	14,604
Taxation and social security costs	**3,377**	-
Accruals and deferred income	**2,782**	2,782
	40,704	72,608

continued

12. CREDITORS

Amounts falling due after more than one year	**2024**	2023
	£	£
Finance leases and hire purchase contracts	**-**	24,103
Repayable within one year	**26,310**	55,222
Repayable between one and five years	**-**	24,103
	26,310	79,325

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	**Restricted Funds**	**Total Funds**
	£	**£**	£
At 1 April 2022	223,116	18,791	241,907
Movement during the financial year	(51,501)	(18,791)	(70,292)
At 31 March 2023	171,615	-	171,615
Movement during the financial year	(22,644)	-	(22,644)
At 31 March 2024	**148,971**	**-**	**148,971**

14. ANALYSIS OF FUNDS

	Open Balance Re-stated	**Income**	**Expenses**	**Transfers**	**Closing Balance**
DFI Restricted	**£**	**£**	**£**	**£**	**£**
DFI Rural Transport Fund	-	287,216	287,216	-	-
Assisted Rural Travel Scheme	-	64,841	64,841	-	-
DAL Fare Income	-	10,806	10,806	-	-
DAL Membership fees	-	10,026	10,026	-	-
	-	372,889	372,889	-	-
Other Restricted					
Disability Action transport Scheme	-	446	446	-	-
	-	446	446	-	-
Unrestricted					
Designated Reserve	84,567	-	-	-	84,567
Designated Fixed Asset Reserve	57,048	-	-	3,176	60,222
Unrestricted Free Reserves	30,000	47,118	69,762	(3,176)	4,180
	171,615	47,118	69,762	-	148,971
Total Funds	**171,615**	**420,453**	**443,097**	**-**	**148,971**

15. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Restricted trust funds	-	-	-	-	-
Unrestricted general funds	60,222	129,453	**(40,704)**	-	148,971
	60,222	**129,453**	**(40,704)**	-	**148,971**

16. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

18. RELATED PARTY TRANSACTIONS

The company has been invoiced £1,000 during the current financial year by BVM Business Services in respect of accounting and consultancy services provided. These services were provided in order to assist a period following changes in staffing when the finance officer and manager left their employment with Down District Accessible Transport. BVM Business Services is owned and managed by the wife of one of the Trustees. These invoices have not been paid yet and are included as part of the trade creditor figure in the financial statements.

19. TRUSTEE REMUNERATION

The Trustees did not receive nor did they waive the entitlement to remuneration for their services during the current or previous financial period.

Down District Accessible Transport

Northern Ireland - Charity number 103843

Annual report

Company Number: NI038399
Charity Number: 103843

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the financial year ended 31 March 2024

Daly Park & Company Ltd
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

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Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	Wesley David Burnside Francis Eugene Casement David Lawrence Cole-Baker Helen Coulter Nicholas John McCrickard William Samuel Alexander Megraw Richard Clive Wallington David Patterson (Appointed 12 February 2024)
Company Secretary	Mrs. Helen Coulter
Charity Number in Northern Ireland	103843
Company Number	NI038399
Registered Office and Principal Address	Innovation House Down Business Centre 46 Belfast Road Downpatrick Co. Down BT30 9UP Northern Ireland
Auditors	Daly Park & Company Ltd Chartered Accountants and Registered Auditors 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Down District Accessible Transport present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives & Strategy

Mission Statement

Down District Accessible Transport (Trading as Down Community Transport) works across County Down and is one of a number of rural community transport partnerships which are all charitable organisations that provide a range of services across Northern Ireland to individuals and groups affected by a lack of access to transport and rural isolation, on a not for profit basis. Community transport services are provided to those living in rural areas with the specific aim of reducing social exclusion and isolation and improving the independence and quality of life for members. Specifically Down Community Transport (DCT) benefits the rural population by improving access to essential services such as health care, education, employment and recreation. Working collaboratively with other agencies and community organisations DCT improves local communities by providing groups with transport and training. A significant pool of volunteers has been developed to compliment and add value to the partnerships range of services.

Structure and Governance

The organisation is a company limited by guarantee with a Company Number of NI038399 and is governed by its Memorandum and Articles of Association. The company is also a registered charity with the Charity Commission for Northern Ireland under the reference 103843.The company is under the control of the directors who are also acting trustees for the charity. The day to day management of the organisation is undertaken by the full time manager. Regular board meetings are held on a monthly basis.

Financial Review

The charity has had a satisfactory year from a financial perspective despite all the uncertainty surrounding grant income in the voluntary sector. The charity received income of £420,453 in the year which was prudently managed against costs excluding depreciation of £368,146 to produce a surplus before depreciation of £52,307 (2023 £16,583). However, the company still faces an overall shortfall in funding and is currently using reserves built in previous years to help fund total expenditure.

The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue to provide support and investment into all the projects for the next year. The charity aims to hold a separate designated reserve fund of £216,000, equivalent to six months running costs.

The trustees feel that these levels of reserves are essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity’s planning, budget and forecasts.

Financial Results

At the end of the financial year the company has assets of £189,675 (2023 - £263,946) and liabilities of £40,704 (2023 - £92,331). The net assets of the company have decreased by £(22,644).

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Trustees

The current trustees are as set out on page 3

Wesley David Burnside
Francis Eugene Casement
David Lawrence Cole-Baker
Helen Coulter
Nicholas John McCrickard
William Samuel Alexander Megraw
Richard Clive Wallington
David Patterson (Appointed 12 February 2024)

The secretary who served during the financial year was:

Mrs. Helen Coulter

Achievements throughout the year

In 2023/2024 Down District Accessible Transport (DDAT), trading as Down Community Transport (DCT) delivered the following DFI supported activities:

· Dial-a-lift, door-to-door transport service for individuals living in rural areas.

· The Assisted Rural Travel Scheme.

Dial-a-lift is a door-to-door transport service for individuals living in rural areas who are unable to or find it difficult to use public transport. Dial a lift can be used to access local services such as: GP / clinic appointments/ Dentist or Opticians, Shopping, Visiting family and friends and many other recreational activities.

DDAT are passionately aware of the need for a service for rural communities which fits between Public Services by Translink and the Private sector (taxis and Coaches). For over 25 years, Community Transport has offered a variety of transport solutions in the South East of NI including Dial a Lift, Group Hire and a social car scheme (staffed by volunteers in their own vehicles). This effort is ongoing and the demand is as high as it ever was and DDAT cannot meet all the demand on its resources.

In 2023/24, uncertainty over sustainable funding created an air of pessimism among CT partnerships and members who have come to rely on the lifeline of community transport. While individual membership reduced to 497, the demand for trips remained strong. 57% of the individual trips were made by people with a disability. DDAT (DCT) has achieved 17,132 Dial-a-lift trips despite a bleak financial position.

Group Hire/Self Drive:

DDAT also provide affordable and accessible transport for our 58 member groups. In 2023/2024 we completed 1,309 group hire bookings which resulted in 10,073 group hire trips. 0.64% of these trips were provided by volunteer drivers. Our group membership has been most impacted by the detrimental impact that driver shortages is having across the sector, and the loss of casual drivers who were able to cover evening and weekend Group hire bookings.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Volunteer Social Car Scheme:

We operate a Social Car Scheme (SCS) whereby suitably recruited and trained volunteers use their own cars under the control of our staff, providing a safe, efficient, and affordable door-to-door service as an alternative for individuals that do not have access to their own transport or that of friends and family, and who have difficulty accessing public transport facilities. This form of transport provides a more flexible and accessible one-to-one alternative to the minibus in circumstances where time and specific destination are critical, as in such cases as Social Welfare and Health related journeys when the driver may be required to wait and provide a return journey.

In 2023/24 we provided a total of 1,014 trips through the social car scheme. 817 of these were Dial-a-lift trips and 197 were Out of Area trips.

The Management of the Charity:

The DDAT Trustees and Management Committee are responsible for overseeing the business of the Charity. There are currently 8 Trustees who meet on a monthly basis.

There is a full time Manager who is responsible for the day-to-day operational management of the charity. The 2 office staff are bookings officers who work 30 hours and 24.5 hours per week.

There are 8 contract drivers on a mixture of paid contract of 35 hours, 30 hours, & 15 hours. All drivers have full D1 or full D PCV category driver license and CPC. They also have Minibus Driver Awareness Scheme (MiDAS) training.

Partnership Working: DDAT is represented on the following voluntary sector networks: NMD Community and Voluntary Stakeholders Forum, Good Morning Down Management Committee, Safe & Well Caring Communities, Age Friendly Strategic Forum & Age Friendly Alliance.

This Year DDAT also attended the following events: Good Morning Down Members Events. Met with local MLAS.

Partners such as County Down Rural Community Network report an increased demand for hardship funds, foodbanks, social supermarket and other poverty related supports in 2023/2024. Transport is among the most important support the community sector can offer people living isolated and disadvantaged lives and highlighted factors include -

- Access To hospital appointments;
- Collection/delivery or prescriptions;
- Transport to other community groups facilities;
- Lack of shuttle buses to local halls/leisure centres;
- Transport for day trips, shopping;
- Compromised motability issues;
- Older people would like more outings with groups with accessible transport;
- Better access for adults with ADHD and Autism;
- Social prescribing and MDTS at primary care centres setting up activities with no transport provided;
- Community groups would like to access other community sector services but again transport is a limiting factor.

Fire extinguishers gifted by Dromara & Drumglooland Credit Union

The charities financial position at the end of the year.

2023/24 Financial year was a particularly difficult year for everyone the uncertainty around funding for all voluntary organisations. The charity is able to continue on the basis that we will be funded on an ongoing basis, but it is hoped that serious consideration is given to increasing the grant to allow for rising costs, and that the budget period can be stretched to longer than one year.

The most serious financial challenges continue to be: -

- Replacing an aging fleet of minibuses with a reducing year-to-year grant.
- Pressures of rising costs, specifically but not limited to, fuel and wages.

We are facing the challenge of sustained high demand for journeys. However, with costs rising we cannot deliver the same services without an increase in our grant.

At the same time, and as a result of the cost-of-living crisis, the demand for our service has increased.

In recent years, budget constraints have impacted negatively on the number of trips DDAT can offer each member, although our volunteers, through the social car scheme, continue to help to satisfy the needs of isolated members.

The positive outcomes of this project are enormous. DDAT drivers, staff and board members have countless conversations and many testimonials from users who describe their personal situation. They speak about how their lives are enhanced and in many cases made bearable by the journey with DDAT. Breaking down social isolation and loneliness is hard to measure but is written on the faces of the happy people DDAT meet every day.

Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to, the Charity Commission of Northern Ireland's guidance on public benefit to ensure that the activities have helped achieve the charity purposes and provide a benefit to the beneficiaries.

Down District Accessible Transport exists to develop, deliver, and maintain non- for- profit accessible community transport options for the public benefit of our members.

Our public benefit provided through our transport services reduces social isolation and social exclusion by reaching the hard to reach and providing access to essential services and connections to the wider community.
Our services improve the quality of life, health and well- being for our users by enabling access to health and medical facilities.
Down District Accessible Transport's services also target social need by facilitating access to training and employment opportunities for our members.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Down District Accessible Transport subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Auditors

Daly Park & Company Ltd were appointed auditors by the trustees and they have expressed their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Certification Statement

We confirm that the RTF and ARTS grant has been used solely for the purposes intended and in accordance with the terms and conditions of the grant.

Approved by the Board of Trustees on 14 May 2024 and signed on its behalf by:

_____	_____
William Megraw	**Helen Coulter**
Trustee	**Trustee**

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of Down District Accessible Transport for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the net income or expenditure of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 14 May 2024 and signed on its behalf by:

William Megraw	**Helen Coulter**
Trustee	**Trustee**

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Down District Accessible Transport ('the company') for the financial year ended 31 March 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We do not believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for an opinion

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been kept.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the company's financial statements in accordance with ISAs (UK) and to issue an auditor's report, however, because of the matters described in the Basis for disclaimer of opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

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

Further information regarding the scope of our responsibilities as auditor

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

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

_____

Ruairi Maginn FCA (Senior Statutory Auditor)
for and on behalf of
DALY PARK & COMPANY LTD
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

14 May 2024

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Other Restricted Funds 2024 £	DFI Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Other Restricted Funds 2023 £	DFI Restricted Funds 2023 £	Total 2023 £
Incoming Resources									
Voluntary Income	3	**1,500**	**446**	**352,057**	**354,003**	-	5,039	362,231	367,270
Activities for generating funds	3	**44,564**	**-**	**20,832**	**65,396**	43,293	-	14,822	58,115
Investments	3	**1,054**	**-**	**-**	**1,054**	161	-	-	161
Total incoming resources		**47,118**	**446**	**372,889**	**420,453**	43,454	5,039	377,053	425,546
Resources Expended									
Charitable activities	4	**69,762**	**446**	**372,889**	**443,097**	110,939	5,039	379,860	495,838
Net incoming/outgoing resources before transfers		**(22,644)**	**-**	**-**	**(22,664)**	(67,485)	-	(2,807)	(70,292)
Gross transfers between funds		**-**	**-**	**-**	**-**	15,984	-	(15,984)	-
Net movement in funds for the financial year		**(22,644)**	**-**	**-**	**(22,664)**	(51,501)	-	(18,791)	(70,292)
Reconciliation of funds									
Balances brought forward at 1 April 2023	15	**171,615**	**-**	**-**	**171,615**	223,116	-	18,791	241,907
Balances carried forward at 31 March 2024		**148,971**	**-**	**-**	**148,971**	171,615	-	-	171,615

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)
Company Number: NI038399

BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	**9**	**60,222**	136,373
Current Assets			
Debtors	**10**	**31,609**	27,360
Cash at bank and in hand		**97,844**	104,593
		129,453	131,953
Creditors: Amounts falling due within one year	**11**	**(40,704)**	(72,608)
Net Current Assets		**88,749**	59,345
Total Assets less Current Liabilities		**148,971**	195,718
Creditors			
Amounts falling due after more than one year	**12**	**-**	(24,103)
Net Assets		**148,971**	171,615
Funds			
DFI Restricted	**14**	**-**	-
General fund (unrestricted)		**148,971**	171,615
Total funds		**148,971**	171,615

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees and authorised for issue on 14 May 2024 and signed on its behalf by

William Megraw
Trustee

Helen Coulter
Trustee

1. GENERAL INFORMATION

Down District Accessible Transport is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Innovation House, Down Business Centre, 46 Belfast Road, Downpatrick, Co. Down, BT30 9UP, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

GOING CONCERN
At the date of approval of these financial statements, the charity has yet to receive formal confirmation from the Department of Infrastructure in relation to the 2024/25 funding for the Rural Transport Fund and Assisted Rural Travel Scheme. This funding amounted to £352,057 in the 2023/24 financial year. In the interim period, the charity is currently receiving monthly grants on a similar level to the funding provided for 2023/24. The trustees are confident that a formal letter of offer and agreement of the 2024/25 funding package will be agreed shortly. In this interim period, the trustees are carefully managing cashflow and are in the process of looking at other sources of income. Delays in the confirmation of these grants has been the norm in recent years. The trustees continue to prepare the financial statements on a going concern basis.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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".

Cash flow statement
The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

Incoming Resources
Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended
All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line

Leasing and Hire Purchases
Tangible fixed assets held under leasing arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the balance sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the income and expenditure account.

Leasing
Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over the period of the rental agreement.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date

continued

3. INCOME

	Unrestricted	Other Restricted	DFI Restricted	2024 Total	2023 Total
	£	£	£	£	£
Voluntary Income					
DFI Rural Transport Fund			287,216	287,216	297,121
Assisted Rural Travel Scheme			64,841	64,841	65,110
Disability Action Transport Scheme		446		446	539
Halifax Foundation				-	4,500
Donation	1,500			1,500	-
	1,500	446	352,057	354,003	367,270
Activities for Gen Funds					
Dial a Lift			10,806	10,806	10,237
Transport Services	44,564			44,564	43,293
Individual Membership			10,026	10,026	4,585
	44,564	-	20,832	65,396	58,115
Investment income					
Interest received	1,054			1,054	161
	1,054	-	-	1,054	161
	47,118	**446**	**372,889**	**420,453**	**425,546**

4 EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	2024	2023
	£	£	£	£
Admin & Support	**368,146**	**74,951**	**443,097**	495,838

5. NET INCOMING RESOURCES

	2024	2023
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation / profit on disposal assets	**76,151**	88,875
Operating lease rentals		
- Office equipment	**636**	616
Auditor's remuneration:		
- audit services	**2,065**	2,044

6. INVESTMENT AND OTHER INCOME

	2024	2023
	£	£
Bank interest	**1,054**	161
	1,054	161

7. INTEREST PAYABLE AND SIMILAR CHARGES

	2024	2023
	£	£
Hire purchase interest	**4,438**	9,884

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2024	2023
	£	£
Wages and salaries	**215,597**	240,040
Social security costs	**13,987**	17,372
Pension costs	**3,894**	4,374
	233,478	261,786

continued

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2023	10,588	572,147	582,735
Disposals	-	(25,020)	(25,020)
At 31 March 2024	10,588	547,127	557,715
Depreciation			
At 1 April 2023	8,886	437476	446,362
Charge for the financial year	782	75,369	88,289
On disposals	-	(25,020)	(35,952)
At 31 March 2024	9,668	487,825	446,362
Net book value			
At 31 March 2024	**920**	**59,302**	**60,222**
At 31 March 2023	1,702	134,671	136,373

Outstanding hire purchase agreements are secured against the specific motor vehicles included above and summarised as follows :

	2024		2023	
	Net book value	**Depreciation charge**	Net book value	Depreciation charge
	£	**£**	£	£
Motor Vehicles	**59,302**	**52,162**	111,464	52,162

10. DEBTORS

	2024	2023
	£	£
Trade debtors	**7,802**	5,575
Taxation and social security costs	**2,005**	5,841
Prepayments and accrued income	**21,802**	15,944
	31,609	27,360

11. CREDITORS

Amounts falling due within one year	**2024**	2023
	£	£
Net obligations under finance leases and hire purchase contracts	**26,310**	55,222
Trade creditors	**8,235**	14,604
Taxation and social security costs	**3,377**	-
Accruals and deferred income	**2,782**	2,782
	40,704	72,608

continued

12. CREDITORS

Amounts falling due after more than one year	**2024**	2023
	£	£
Finance leases and hire purchase contracts	**-**	24,103
Repayable within one year	**26,310**	55,222
Repayable between one and five years	**-**	24,103
	26,310	79,325

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	**Restricted Funds**	**Total Funds**
	£	**£**	£
At 1 April 2022	223,116	18,791	241,907
Movement during the financial year	(51,501)	(18,791)	(70,292)
At 31 March 2023	171,615	-	171,615
Movement during the financial year	(22,644)	-	(22,644)
At 31 March 2024	**148,971**	**-**	**148,971**

14. ANALYSIS OF FUNDS

	Open Balance Re-stated	**Income**	**Expenses**	**Transfers**	**Closing Balance**
DFI Restricted	**£**	**£**	**£**	**£**	**£**
DFI Rural Transport Fund	-	287,216	287,216	-	-
Assisted Rural Travel Scheme	-	64,841	64,841	-	-
DAL Fare Income	-	10,806	10,806	-	-
DAL Membership fees	-	10,026	10,026	-	-
	-	372,889	372,889	-	-
Other Restricted					
Disability Action transport Scheme	-	446	446	-	-
	-	446	446	-	-
Unrestricted					
Designated Reserve	84,567	-	-	-	84,567
Designated Fixed Asset Reserve	57,048	-	-	3,176	60,222
Unrestricted Free Reserves	30,000	47,118	69,762	(3,176)	4,180
	171,615	47,118	69,762	-	148,971
Total Funds	**171,615**	**420,453**	**443,097**	**-**	**148,971**

15. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Restricted trust funds	-	-	-	-	-
Unrestricted general funds	60,222	129,453	**(40,704)**	-	148,971
	60,222	**129,453**	**(40,704)**	-	**148,971**

16. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

18. RELATED PARTY TRANSACTIONS

The company has been invoiced £1,000 during the current financial year by BVM Business Services in respect of accounting and consultancy services provided. These services were provided in order to assist a period following changes in staffing when the finance officer and manager left their employment with Down District Accessible Transport. BVM Business Services is owned and managed by the wife of one of the Trustees. These invoices have not been paid yet and are included as part of the trade creditor figure in the financial statements.

19. TRUSTEE REMUNERATION

The Trustees did not receive nor did they waive the entitlement to remuneration for their services during the current or previous financial period.

Down District Accessible Transport

Northern Ireland - Charity number 103843

Annual return

Company Number: NI038399
Charity Number: 103843

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the financial year ended 31 March 2024

Daly Park & Company Ltd
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

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Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	Wesley David Burnside Francis Eugene Casement David Lawrence Cole-Baker Helen Coulter Nicholas John McCrickard William Samuel Alexander Megraw Richard Clive Wallington David Patterson (Appointed 12 February 2024)
Company Secretary	Mrs. Helen Coulter
Charity Number in Northern Ireland	103843
Company Number	NI038399
Registered Office and Principal Address	Innovation House Down Business Centre 46 Belfast Road Downpatrick Co. Down BT30 9UP Northern Ireland
Auditors	Daly Park & Company Ltd Chartered Accountants and Registered Auditors 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Down District Accessible Transport present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives & Strategy

Mission Statement

Down District Accessible Transport (Trading as Down Community Transport) works across County Down and is one of a number of rural community transport partnerships which are all charitable organisations that provide a range of services across Northern Ireland to individuals and groups affected by a lack of access to transport and rural isolation, on a not for profit basis. Community transport services are provided to those living in rural areas with the specific aim of reducing social exclusion and isolation and improving the independence and quality of life for members. Specifically Down Community Transport (DCT) benefits the rural population by improving access to essential services such as health care, education, employment and recreation. Working collaboratively with other agencies and community organisations DCT improves local communities by providing groups with transport and training. A significant pool of volunteers has been developed to compliment and add value to the partnerships range of services.

Structure and Governance

The organisation is a company limited by guarantee with a Company Number of NI038399 and is governed by its Memorandum and Articles of Association. The company is also a registered charity with the Charity Commission for Northern Ireland under the reference 103843.The company is under the control of the directors who are also acting trustees for the charity. The day to day management of the organisation is undertaken by the full time manager. Regular board meetings are held on a monthly basis.

Financial Review

The charity has had a satisfactory year from a financial perspective despite all the uncertainty surrounding grant income in the voluntary sector. The charity received income of £420,453 in the year which was prudently managed against costs excluding depreciation of £368,146 to produce a surplus before depreciation of £52,307 (2023 £16,583). However, the company still faces an overall shortfall in funding and is currently using reserves built in previous years to help fund total expenditure.

The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue to provide support and investment into all the projects for the next year. The charity aims to hold a separate designated reserve fund of £216,000, equivalent to six months running costs.

The trustees feel that these levels of reserves are essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity’s planning, budget and forecasts.

Financial Results

At the end of the financial year the company has assets of £189,675 (2023 - £263,946) and liabilities of £40,704 (2023 - £92,331). The net assets of the company have decreased by £(22,644).

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Trustees

The current trustees are as set out on page 3

Wesley David Burnside
Francis Eugene Casement
David Lawrence Cole-Baker
Helen Coulter
Nicholas John McCrickard
William Samuel Alexander Megraw
Richard Clive Wallington
David Patterson (Appointed 12 February 2024)

The secretary who served during the financial year was:

Mrs. Helen Coulter

Achievements throughout the year

In 2023/2024 Down District Accessible Transport (DDAT), trading as Down Community Transport (DCT) delivered the following DFI supported activities:

· Dial-a-lift, door-to-door transport service for individuals living in rural areas.

· The Assisted Rural Travel Scheme.

Dial-a-lift is a door-to-door transport service for individuals living in rural areas who are unable to or find it difficult to use public transport. Dial a lift can be used to access local services such as: GP / clinic appointments/ Dentist or Opticians, Shopping, Visiting family and friends and many other recreational activities.

DDAT are passionately aware of the need for a service for rural communities which fits between Public Services by Translink and the Private sector (taxis and Coaches). For over 25 years, Community Transport has offered a variety of transport solutions in the South East of NI including Dial a Lift, Group Hire and a social car scheme (staffed by volunteers in their own vehicles). This effort is ongoing and the demand is as high as it ever was and DDAT cannot meet all the demand on its resources.

In 2023/24, uncertainty over sustainable funding created an air of pessimism among CT partnerships and members who have come to rely on the lifeline of community transport. While individual membership reduced to 497, the demand for trips remained strong. 57% of the individual trips were made by people with a disability. DDAT (DCT) has achieved 17,132 Dial-a-lift trips despite a bleak financial position.

Group Hire/Self Drive:

DDAT also provide affordable and accessible transport for our 58 member groups. In 2023/2024 we completed 1,309 group hire bookings which resulted in 10,073 group hire trips. 0.64% of these trips were provided by volunteer drivers. Our group membership has been most impacted by the detrimental impact that driver shortages is having across the sector, and the loss of casual drivers who were able to cover evening and weekend Group hire bookings.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Volunteer Social Car Scheme:

We operate a Social Car Scheme (SCS) whereby suitably recruited and trained volunteers use their own cars under the control of our staff, providing a safe, efficient, and affordable door-to-door service as an alternative for individuals that do not have access to their own transport or that of friends and family, and who have difficulty accessing public transport facilities. This form of transport provides a more flexible and accessible one-to-one alternative to the minibus in circumstances where time and specific destination are critical, as in such cases as Social Welfare and Health related journeys when the driver may be required to wait and provide a return journey.

In 2023/24 we provided a total of 1,014 trips through the social car scheme. 817 of these were Dial-a-lift trips and 197 were Out of Area trips.

The Management of the Charity:

The DDAT Trustees and Management Committee are responsible for overseeing the business of the Charity. There are currently 8 Trustees who meet on a monthly basis.

There is a full time Manager who is responsible for the day-to-day operational management of the charity. The 2 office staff are bookings officers who work 30 hours and 24.5 hours per week.

There are 8 contract drivers on a mixture of paid contract of 35 hours, 30 hours, & 15 hours. All drivers have full D1 or full D PCV category driver license and CPC. They also have Minibus Driver Awareness Scheme (MiDAS) training.

Partnership Working: DDAT is represented on the following voluntary sector networks: NMD Community and Voluntary Stakeholders Forum, Good Morning Down Management Committee, Safe & Well Caring Communities, Age Friendly Strategic Forum & Age Friendly Alliance.

This Year DDAT also attended the following events: Good Morning Down Members Events. Met with local MLAS.

Partners such as County Down Rural Community Network report an increased demand for hardship funds, foodbanks, social supermarket and other poverty related supports in 2023/2024. Transport is among the most important support the community sector can offer people living isolated and disadvantaged lives and highlighted factors include -

- Access To hospital appointments;
- Collection/delivery or prescriptions;
- Transport to other community groups facilities;
- Lack of shuttle buses to local halls/leisure centres;
- Transport for day trips, shopping;
- Compromised motability issues;
- Older people would like more outings with groups with accessible transport;
- Better access for adults with ADHD and Autism;
- Social prescribing and MDTS at primary care centres setting up activities with no transport provided;
- Community groups would like to access other community sector services but again transport is a limiting factor.

Fire extinguishers gifted by Dromara & Drumglooland Credit Union

The charities financial position at the end of the year.

2023/24 Financial year was a particularly difficult year for everyone the uncertainty around funding for all voluntary organisations. The charity is able to continue on the basis that we will be funded on an ongoing basis, but it is hoped that serious consideration is given to increasing the grant to allow for rising costs, and that the budget period can be stretched to longer than one year.

The most serious financial challenges continue to be: -

- Replacing an aging fleet of minibuses with a reducing year-to-year grant.
- Pressures of rising costs, specifically but not limited to, fuel and wages.

We are facing the challenge of sustained high demand for journeys. However, with costs rising we cannot deliver the same services without an increase in our grant.

At the same time, and as a result of the cost-of-living crisis, the demand for our service has increased.

In recent years, budget constraints have impacted negatively on the number of trips DDAT can offer each member, although our volunteers, through the social car scheme, continue to help to satisfy the needs of isolated members.

The positive outcomes of this project are enormous. DDAT drivers, staff and board members have countless conversations and many testimonials from users who describe their personal situation. They speak about how their lives are enhanced and in many cases made bearable by the journey with DDAT. Breaking down social isolation and loneliness is hard to measure but is written on the faces of the happy people DDAT meet every day.

Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to, the Charity Commission of Northern Ireland's guidance on public benefit to ensure that the activities have helped achieve the charity purposes and provide a benefit to the beneficiaries.

Down District Accessible Transport exists to develop, deliver, and maintain non- for- profit accessible community transport options for the public benefit of our members.

Our public benefit provided through our transport services reduces social isolation and social exclusion by reaching the hard to reach and providing access to essential services and connections to the wider community.
Our services improve the quality of life, health and well- being for our users by enabling access to health and medical facilities.
Down District Accessible Transport's services also target social need by facilitating access to training and employment opportunities for our members.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Down District Accessible Transport subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Auditors

Daly Park & Company Ltd were appointed auditors by the trustees and they have expressed their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Certification Statement

We confirm that the RTF and ARTS grant has been used solely for the purposes intended and in accordance with the terms and conditions of the grant.

Approved by the Board of Trustees on 14 May 2024 and signed on its behalf by:

_____	_____
William Megraw	**Helen Coulter**
Trustee	**Trustee**

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of Down District Accessible Transport for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the net income or expenditure of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 14 May 2024 and signed on its behalf by:

William Megraw	**Helen Coulter**
Trustee	**Trustee**

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Down District Accessible Transport ('the company') for the financial year ended 31 March 2024 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We do not believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for an opinion

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been kept.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the company's financial statements in accordance with ISAs (UK) and to issue an auditor's report, however, because of the matters described in the Basis for disclaimer of opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

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

Further information regarding the scope of our responsibilities as auditor

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

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

_____

Ruairi Maginn FCA (Senior Statutory Auditor)
for and on behalf of
DALY PARK & COMPANY LTD
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

14 May 2024

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Other Restricted Funds 2024 £	DFI Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Other Restricted Funds 2023 £	DFI Restricted Funds 2023 £	Total 2023 £
Incoming Resources									
Voluntary Income	3	**1,500**	**446**	**352,057**	**354,003**	-	5,039	362,231	367,270
Activities for generating funds	3	**44,564**	**-**	**20,832**	**65,396**	43,293	-	14,822	58,115
Investments	3	**1,054**	**-**	**-**	**1,054**	161	-	-	161
Total incoming resources		**47,118**	**446**	**372,889**	**420,453**	43,454	5,039	377,053	425,546
Resources Expended									
Charitable activities	4	**69,762**	**446**	**372,889**	**443,097**	110,939	5,039	379,860	495,838
Net incoming/outgoing resources before transfers		**(22,644)**	**-**	**-**	**(22,664)**	(67,485)	-	(2,807)	(70,292)
Gross transfers between funds		**-**	**-**	**-**	**-**	15,984	-	(15,984)	-
Net movement in funds for the financial year		**(22,644)**	**-**	**-**	**(22,664)**	(51,501)	-	(18,791)	(70,292)
Reconciliation of funds									
Balances brought forward at 1 April 2023	15	**171,615**	**-**	**-**	**171,615**	223,116	-	18,791	241,907
Balances carried forward at 31 March 2024		**148,971**	**-**	**-**	**148,971**	171,615	-	-	171,615

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)
Company Number: NI038399

BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	**9**	**60,222**	136,373
Current Assets			
Debtors	**10**	**31,609**	27,360
Cash at bank and in hand		**97,844**	104,593
		129,453	131,953
Creditors: Amounts falling due within one year	**11**	**(40,704)**	(72,608)
Net Current Assets		**88,749**	59,345
Total Assets less Current Liabilities		**148,971**	195,718
Creditors			
Amounts falling due after more than one year	**12**	**-**	(24,103)
Net Assets		**148,971**	171,615
Funds			
DFI Restricted	**14**	**-**	-
General fund (unrestricted)		**148,971**	171,615
Total funds		**148,971**	171,615

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees and authorised for issue on 14 May 2024 and signed on its behalf by

William Megraw
Trustee

Helen Coulter
Trustee

1. GENERAL INFORMATION

Down District Accessible Transport is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Innovation House, Down Business Centre, 46 Belfast Road, Downpatrick, Co. Down, BT30 9UP, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

GOING CONCERN
At the date of approval of these financial statements, the charity has yet to receive formal confirmation from the Department of Infrastructure in relation to the 2024/25 funding for the Rural Transport Fund and Assisted Rural Travel Scheme. This funding amounted to £352,057 in the 2023/24 financial year. In the interim period, the charity is currently receiving monthly grants on a similar level to the funding provided for 2023/24. The trustees are confident that a formal letter of offer and agreement of the 2024/25 funding package will be agreed shortly. In this interim period, the trustees are carefully managing cashflow and are in the process of looking at other sources of income. Delays in the confirmation of these grants has been the norm in recent years. The trustees continue to prepare the financial statements on a going concern basis.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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".

Cash flow statement
The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

Incoming Resources
Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended
All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line

Leasing and Hire Purchases
Tangible fixed assets held under leasing arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the balance sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the income and expenditure account.

Leasing
Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over the period of the rental agreement.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date

continued

3. INCOME

	Unrestricted	Other Restricted	DFI Restricted	2024 Total	2023 Total
	£	£	£	£	£
Voluntary Income					
DFI Rural Transport Fund			287,216	287,216	297,121
Assisted Rural Travel Scheme			64,841	64,841	65,110
Disability Action Transport Scheme		446		446	539
Halifax Foundation				-	4,500
Donation	1,500			1,500	-
	1,500	446	352,057	354,003	367,270
Activities for Gen Funds					
Dial a Lift			10,806	10,806	10,237
Transport Services	44,564			44,564	43,293
Individual Membership			10,026	10,026	4,585
	44,564	-	20,832	65,396	58,115
Investment income					
Interest received	1,054			1,054	161
	1,054	-	-	1,054	161
	47,118	**446**	**372,889**	**420,453**	**425,546**

4 EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	2024	2023
	£	£	£	£
Admin & Support	**368,146**	**74,951**	**443,097**	495,838

5. NET INCOMING RESOURCES

	2024	2023
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation / profit on disposal assets	**76,151**	88,875
Operating lease rentals		
- Office equipment	**636**	616
Auditor's remuneration:		
- audit services	**2,065**	2,044

6. INVESTMENT AND OTHER INCOME

	2024	2023
	£	£
Bank interest	**1,054**	161
	1,054	161

7. INTEREST PAYABLE AND SIMILAR CHARGES

	2024	2023
	£	£
Hire purchase interest	**4,438**	9,884

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2024	2023
	£	£
Wages and salaries	**215,597**	240,040
Social security costs	**13,987**	17,372
Pension costs	**3,894**	4,374
	233,478	261,786

continued

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2023	10,588	572,147	582,735
Disposals	-	(25,020)	(25,020)
At 31 March 2024	10,588	547,127	557,715
Depreciation			
At 1 April 2023	8,886	437476	446,362
Charge for the financial year	782	75,369	88,289
On disposals	-	(25,020)	(35,952)
At 31 March 2024	9,668	487,825	446,362
Net book value			
At 31 March 2024	**920**	**59,302**	**60,222**
At 31 March 2023	1,702	134,671	136,373

Outstanding hire purchase agreements are secured against the specific motor vehicles included above and summarised as follows :

	2024		2023	
	Net book value	**Depreciation charge**	Net book value	Depreciation charge
	£	**£**	£	£
Motor Vehicles	**59,302**	**52,162**	111,464	52,162

10. DEBTORS

	2024	2023
	£	£
Trade debtors	**7,802**	5,575
Taxation and social security costs	**2,005**	5,841
Prepayments and accrued income	**21,802**	15,944
	31,609	27,360

11. CREDITORS

Amounts falling due within one year	**2024**	2023
	£	£
Net obligations under finance leases and hire purchase contracts	**26,310**	55,222
Trade creditors	**8,235**	14,604
Taxation and social security costs	**3,377**	-
Accruals and deferred income	**2,782**	2,782
	40,704	72,608

continued

12. CREDITORS

Amounts falling due after more than one year	**2024**	2023
	£	£
Finance leases and hire purchase contracts	**-**	24,103
Repayable within one year	**26,310**	55,222
Repayable between one and five years	**-**	24,103
	26,310	79,325

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	**Restricted Funds**	**Total Funds**
	£	**£**	£
At 1 April 2022	223,116	18,791	241,907
Movement during the financial year	(51,501)	(18,791)	(70,292)
At 31 March 2023	171,615	-	171,615
Movement during the financial year	(22,644)	-	(22,644)
At 31 March 2024	**148,971**	**-**	**148,971**

14. ANALYSIS OF FUNDS

	Open Balance Re-stated	**Income**	**Expenses**	**Transfers**	**Closing Balance**
DFI Restricted	**£**	**£**	**£**	**£**	**£**
DFI Rural Transport Fund	-	287,216	287,216	-	-
Assisted Rural Travel Scheme	-	64,841	64,841	-	-
DAL Fare Income	-	10,806	10,806	-	-
DAL Membership fees	-	10,026	10,026	-	-
	-	372,889	372,889	-	-
Other Restricted					
Disability Action transport Scheme	-	446	446	-	-
	-	446	446	-	-
Unrestricted					
Designated Reserve	84,567	-	-	-	84,567
Designated Fixed Asset Reserve	57,048	-	-	3,176	60,222
Unrestricted Free Reserves	30,000	47,118	69,762	(3,176)	4,180
	171,615	47,118	69,762	-	148,971
Total Funds	**171,615**	**420,453**	**443,097**	**-**	**148,971**

15. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Restricted trust funds	-	-	-	-	-
Unrestricted general funds	60,222	129,453	**(40,704)**	-	148,971
	60,222	**129,453**	**(40,704)**	-	**148,971**

16. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

18. RELATED PARTY TRANSACTIONS

The company has been invoiced £1,000 during the current financial year by BVM Business Services in respect of accounting and consultancy services provided. These services were provided in order to assist a period following changes in staffing when the finance officer and manager left their employment with Down District Accessible Transport. BVM Business Services is owned and managed by the wife of one of the Trustees. These invoices have not been paid yet and are included as part of the trade creditor figure in the financial statements.

19. TRUSTEE REMUNERATION

The Trustees did not receive nor did they waive the entitlement to remuneration for their services during the current or previous financial period.

Down District Accessible Transport

Northern Ireland - Charity number 103843

Accounts

Company Number: NI038399
Charity Number: 103843

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the financial year ended 31 March 2023

Daly Park & Company Ltd
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

Down District Accessible Transport
(A company limited by guarantee, not having a share capital)
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Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	Wesley David Burnside Francis Eugene Casement David Lawrence Cole-Baker Helen Coulter Nicholas John McCrickard William Samuel Alexander Megraw Richard Clive Wallington
Company Secretary	Mrs. Helen Coulter
Charity Number in Northern Ireland	103843
Company Number	NI038399
Registered Office and Principal Address	Innovation House Down Business Centre 46 Belfast Road Downpatrick Co. Down BT30 9UP Northern Ireland
Auditors	Daly Park & Company Ltd Chartered Accountants and Registered Auditors 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Down District Accessible Transport present a summary of its purpose, governance, activities, achievements and finances for the financial financial year 31 March 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Results

At the end of the financial year the company has assets of £263,946 (2022 - £407,965) and liabilities of £92,331 (2022 - £166,058). The net assets of the company have decreased by £(70,292).

Trustees

The current trustees are as set out on page 3

Wesley David Burnside
Francis Eugene Casement
David Lawrence Cole-Baker
Helen Coulter
Nicholas John McCrickard
William Samuel Alexander Megraw
Richard Clive Wallington

The secretary who served during the financial year was:

Mrs. Helen Coulter

Governing Document

Down District Accessible Transport is a company limited by guarantee governed by its Memorandum and Articles of Association. The company is under the control of the directors who are, therefore, acting trustees for the charity.

Financial Review / Reserves Policy

The charity has had a satisfactory year from a financial perspective despite all the uncertainty surrounding grant income in the voluntary sector. The charity received income of £425,546 in the year which was prudently managed.

The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue to provide support and investment into all the projects for the next year. The charity aims to hold a separate designated reserve fund of £216,000, equivalent to six months running costs.

The trustees feel that these levels of reserves are essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity's planning, budget and forecasts.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Down District Accessible Transport subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Achievements throughout the year

In 2022/2023 DDAT delivered the following DFI supported activities:

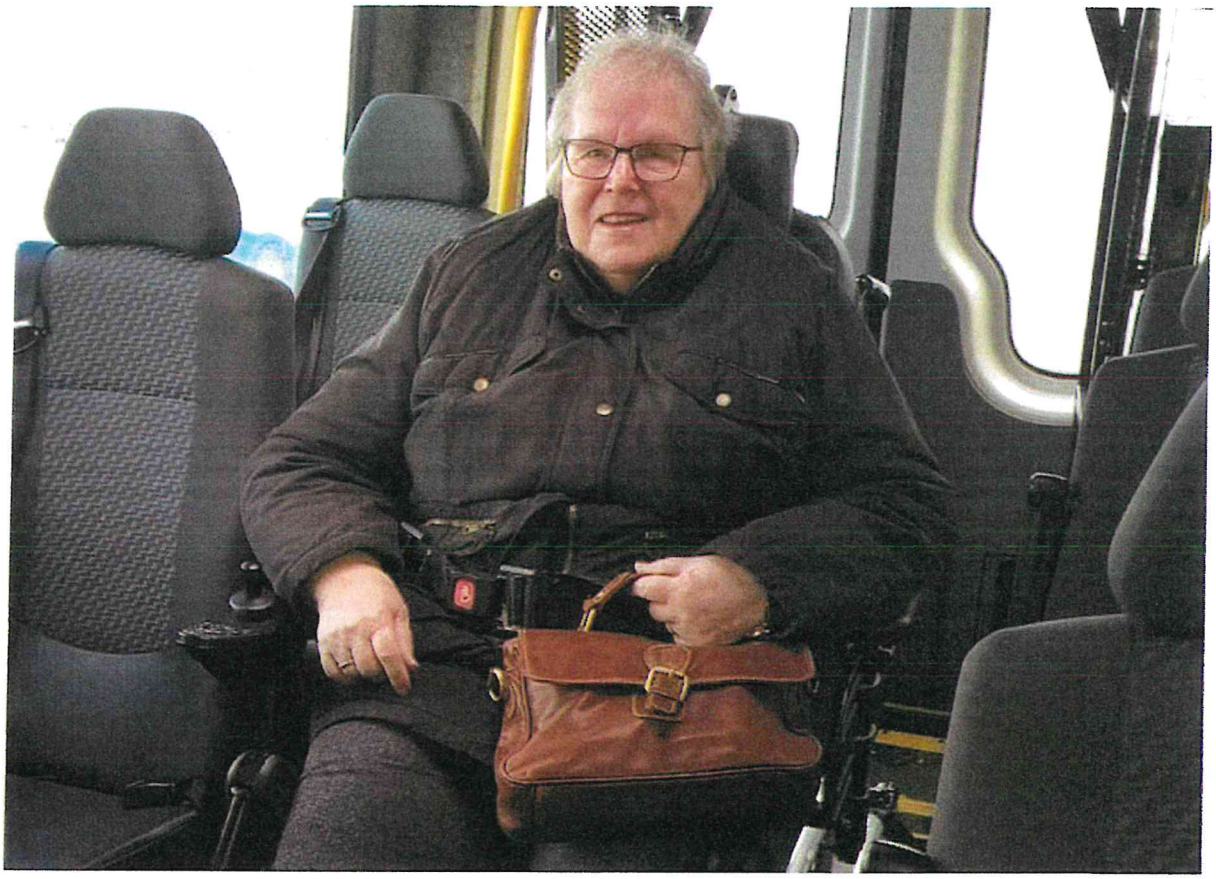
- Dial-a-lift door-to-door transport service for individuals living in rural areas
- The Assisted Rural Travel Scheme

Dial-a-lift is a door-to-door transport service for individuals living in rural areas who are unable to or find it difficult to use public transport. Dial a lift can be used to access local services such as: GP / clinic appointments/ Dentist or Opticians, Shopping, Visiting family and friends and many other recreational activities.

During 2022/2023 we delivered 17,180 individual passenger trips this was 14% increase from 2021/22. Our individual membership is 624 members. 61% of the individual trips were made by people with a disability.

Group Hire/Self Drive:

DDAT also provide affordable and accessible transport for our 58 member groups. In 2022/2023 we completed 1604 group hire bookings which resulted in 9309 group hire trips. 3% of these trips were provided by volunteer Drivers.
Our group membership has been most impacted by the detrimental impact that driver shortages is having across the sector, and the loss of casual drivers who were able to cover evening and weekend Group hire bookings.



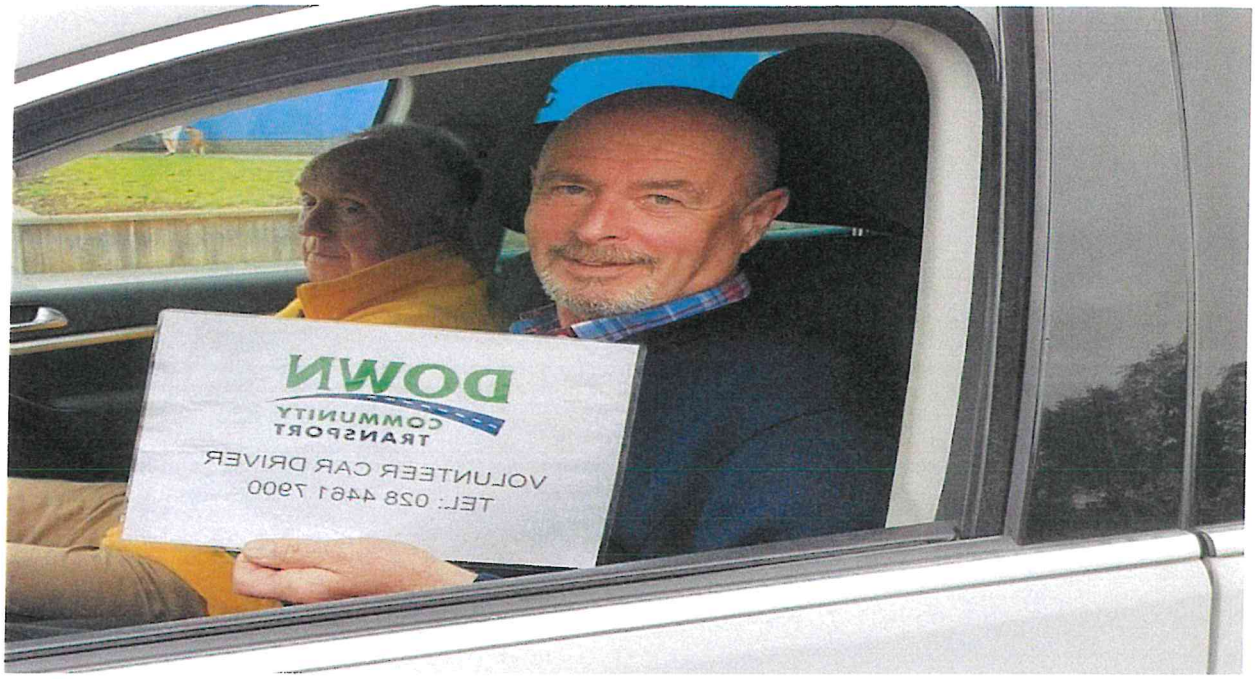
Volunteer Social Car Scheme:

We operate a Social Car Scheme (SCS) whereby suitably recruited and trained volunteers use their own cars under the control of our staff, providing a safe, efficient, and affordable door-to-door service as an alternative for individuals that do not have access to their own transport or that of friends and family, and who have difficulty accessing public transport facilities. This form of transport provides a more flexible and accessible one-to-one alternative to the minibus in circumstances where time and specific destination are critical, as in such cases as Social Welfare and Health related journeys when the driver may be required to wait and provide a return journey.

In 2022/23 we provided a total of 812 trips through the social car scheme. 581 of these were DAL trips and 231 were out of area trips.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)



The Management of the Charity:

The DDAT Trustees and Management Committee are responsible for overseeing the business of the Charity. There are currently 7 Trustees who meet on a Monthly basis

There is a full time Manager who is responsible for the day-to-day operational management of the Charity. There are 3 office staff: Finance Officer (25 hours), Bookings Officers (30 Hours) and Bookings Officer (25 Hours).

There are 8 contract drivers on a mixture of paid contract of 35 hours, 30 hours, 25 hours & 15 hours. All drivers have full D1 or full D PCV category driver license and CPC. They also have Minibus Driver Awareness Scheme (MiDAS) training.

Partnership Working:

DDAT is represented on the following voluntary sector networks: NMD Community and Voluntary Stakeholders Forum, Good Morning Down Management Committee, Safe & Well Caring Communities, Age Friendly Strategic Forum & Age Friendly Alliance.

This Year DDAT also attended the following events: Good Morning Down Members Events, Community Information days in Ballyhornan Centre. Met with local MLAS.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

The charities financial position at the end of the year.

2022/23 Financial year was a particularly difficult year for everyone with both the Covid pandemic and the uncertainty around funding for all voluntary organisations.

The financial challenges were:

- Replacing an aging fleet of minibuses with a year-to-year grant
- Pressures of rising costs, specifically but not limited to fuel costs.
- We are facing the challenge of increased demand for journeys, as we recover from Covid-19 our members are wishing to get back into life. However, with costs rising we cannot deliver the same services without an increase in our grant.
- As a result of the cost-of-living crisis the demand for our service has increased.

Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to, the Charity Commission of Northern Ireland's guidance on public benefit to ensure that the activities have helped achieve the charity purposes and provide a benefit to the beneficiaries.

Down District Accessible Transport exists to develop, deliver, and maintain non- for- profit accessible community transport options for the public benefit of our members.

Our public benefit provided through our transport services reduces social isolation and social exclusion by reaching the hard to reach and providing access to essential services and connections to the wider community.
Our services improve the quality of life, health and well- being for our users by enabling access to health and medical facilities.
Down District Accessible Transport's services also target social need by facilitating access to training and employment opportunities for our members.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Down District Accessible Transport subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Auditors

Daly Park & Company Ltd were appointed auditors by the trustees and they have expressed their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Certification Statement

We confirm that the RTF grant has been used solely for the purposes intended and in accordance with the terms and conditions of the grant.

Approved by the Board of Trustees on 16 June 2023 and signed on its behalf by:

Francis Casement

Francis Eugene Casement
Trustee

Helen Coulter

Helen Coulter
Trustee

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Down District Accessible Transport for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the net income or expenditure of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 16 June 2023 and signed on its behalf by:

Francis Casement

Francis Eugene Casement
Trustee

Helen Coulter

Helen Coulter
Trustee

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Down District Accessible Transport ('the company') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We do not believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for an opinion

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been kept.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the company's financial statements in accordance with ISAs (UK) and to issue an auditor's report, however, because of the matters described in the Basis for disclaimer of opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

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

Further information regarding the scope of our responsibilities as auditor

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

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

Ruairi Maginn FCA (Senior Statutory Auditor)
for and on behalf of
DALY PARK & COMPANY LTD
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

16 June 2023

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Other Restricted Funds 2023 £	DFI Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Other Restricted Funds 2022 £	DFI Restricted Funds 2022 £	Total 2022 £
Incoming Resources									As restated
Voluntary Income	3	-	5,039	362,231	367,270	5,514	20,147	362,447	388,108
Activities for generating funds	3	43,293	-	14,822	58,115	23,579	-	15,584	39,163
Investments	3	161	-	-	161	30	-	-	30
Total incoming resources		43,454	5,039	377,053	425,546	29,123	20,147	378,031	427,301
Resources Expended									
Charitable activities	4	110,939	5,039	379,860	495,838	82,494	1,273	375,824	459,591
Net incoming/outgoing resources before transfers		(67,485)	-	(2,807)	(70,292)	(53,371)	18,874	2,207	(32,290)
Gross transfers between funds		15,984	-	(15,984)	-	109,925	(18,874)	(91,051)	-
Net movement in funds for the financial year		(51,501)	-	(18,791)	(70,292)	56,554	-	(88,844)	(32,290)
Reconciliation of funds									
Balances brought forward at 1 April 2022	15	223,116	-	18,791	241,907	166,562	-	107,635	274,197
Balances carried forward at 31 March 2023		171,615	-	-	171,615	223,116	-	18,791	241,907

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)
Company Number: NI038399

BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £ as restated
Fixed Assets			
Tangible assets	9	136,373	226,382
Current Assets			
Debtors	10	27,360	75,348
Cash at bank and in hand		104,593	106,235
		131,953	181,583
Creditors: Amounts falling due within one year	11	(72,608)	(86,884)
Net Current Assets		59,345	94,699
Total Assets less Current Liabilities		195,718	321,081
Creditors			
Amounts falling due after more than one year	12	(24,103)	(79,174)
Net Assets		171,615	241,907
Funds			
DFI Restricted	14	-	18,791
General fund (unrestricted)		171,615	223,116
Total funds		171,615	241,907

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees and authorised for issue on 16 June 2023 and signed on its behalf by

Francis Eugene Casement
Trustee

Helen Coulter
Trustee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

Down District Accessible Transport is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Innovation House, Down Business Centre, 46 Belfast Road, Downpatrick, Co. Down, BT30 9UP, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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".

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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".

Cash flow statement

The company has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small company.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
Motor vehicles	-	25% Straight line

continued

Leasing and Hire Purchases
Tangible fixed assets held under leasing arrangements which transfer substantially all the risks and rewards of ownership to the company are capitalised and included in the balance sheet at their cost or valuation, less depreciation. The corresponding commitments are recorded as liabilities. Payments in respect of these obligations are treated as consisting of capital and interest elements, with interest charged to the income and expenditure account.

Leasing
Rentals payable under operating leases are dealt with in the income and expenditure account as incurred over the period of the rental agreement.

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date

3. INCOME

	Unrestricted	Other Restricted	DFI Restricted	2023 TOTAL	2022 Total
Voluntary Income	£	£	£	£	£
DFI Rural Transport Fund			297,121	297,121	297,197
Assisted Rural Travel Scheme			65,110	65,110	65,250
Covid 19 fund		-		-	18,874
Disability Action Transport Scheme		539		539	1,273
Halifax Foundation		4,500		4,500	-
CJRS Monies	-			-	5,514
	-	5,039	362,231	367,270	388,108
Activities for Gen funds					
Dial a Lift			10,237	10,237	10,444
Transport Services	43,293			43,293	19,794
Individual Membership	-		4,585	4,585	8,925
	43,293	-	14,822	58,115	39,163
Investment Income					
Interest received	161			161	30
	161	-	-	161	30
	43,454	**5,039**	**377,053**	**425,546**	**427,301**

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

4 EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	2023	2022
	£	£	£	£
Admin & Support	**405,863**	**89,975**	**495,838**	459,591

5. NET INCOMING RESOURCES

	2023	2022
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation / profit on disposal assets	**86,875**	87,344
Operating lease rentals		
- Office equipment	**616**	622
Auditor's remuneration:		
- audit services	**2,044**	2,044

6. INVESTMENT AND OTHER INCOME

	2023	2022
	£	£
Bank interest	**161**	30
	161	30

7. INTEREST PAYABLE AND SIMILAR CHARGES

	2023	2022
	£	£
Hire purchase interest	**9,884**	7,578

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2023	2022
	£	£
Wages and salaries	**240,040**	227,238
Social security costs	**17,372**	14,144
Pension costs	**4,374**	3,687
	261,786	245,069

continued

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£
Cost			
At 1 April 2022	10,588	609,785	620,373
Disposals	-	(37,638)	(37,638)
At 31 March 2023	10,588	572,147	582,735
Depreciation			
At 1 April 2022	8,003	386,022	394,025
Charge for the financial year	883	87,406	88,289
On disposals	-	(35,952)	(35,952)
At 31 March 2023	8,886	437,476	446,362
Net book value			
At 31 March 2023	**1,702**	**134,671**	**136,373**
At 31 March 2022	2,585	223,763	226,382

The hire purchase liabilities detailed in notes 11 and 12 to the financial statements are secured against the relevant motor vehicles included fixed assets.

9.1. TANGIBLE FIXED ASSETS CONTINUED

Included above are assets held under finance leases or hire purchase contracts as follows:

	2023 Net book value	2023 Depreciation charge	2022 Net book value	2022 Depreciation charge
	£	£	£	£
Motor Vehicles	**111,460**	**52,157**	**163,617**	**18,174**

10. DEBTORS

	2023	2022
	£	£
Trade debtors	**5,575**	3,463
Taxation and social security costs	**5,841**	16,785
Prepayments and accrued income	**15,944**	55,100
	27,360	75,348

11. CREDITORS

Amounts falling due within one year	2023	2022
	£	£
Net obligations under finance leases and hire purchase contracts	**55,222**	51,032
Trade creditors	**14,604**	7,942
Taxation and social security costs	**-**	5,947
Accruals and deferred income	**2,782**	21,963
	72,608	86,884

continued

12. CREDITORS

Amounts falling due after more than one year	2023 £	2022 £
Finance leases and hire purchase contracts	**24,103**	79,174

	£	£
At 1 April 2022	**241,907**	274,197
Deficit for the financial year	**(70,292)**	(32,290)
At 31 March 2023	**171,615**	241,907

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	274,197	-	274,197
Movement during the financial year	(51,081)	18,791	(32,290)
At 31 March 2022	223,116	18,791	241,907
Movement during the financial year	(51,501)	(18,791)	(70,292)
At 31 March 2023	**171,615**	**-**	**171,615**

14. ANALYSIS OF FUNDS

	Open Balance Re-stated	Income	Expenses	Transfers	Closing Balance
DFI Restricted	£	£	£	£	£
DFI Rural Transport Fund	2,807	297,121	299,928	-	-
Assisted Rural Travel Scheme	-	65,110	65,110	-	-
DAL Fare Income	-	10,237	10,237	-	-
DAL Membership fees	-	4,585	4,585	-	-
DFI Blue / Green Infrastructure	15,984	-		15,984	-
	18,791	377,053	379,860	15,984	-
Other Restricted					
Disability Action transport Scheme	-	539	539	-	-
Halifax Foundation	-	4,500	4,500	-	-
	-	5,039	5,039	-	-
Unrestricted					
Designated Reserve	153,116	-		68,549	84,567
Designated Fixed Asset Reserve	40,000	-		17,048	57,048
Unrestricted Free Reserves	30,000	43,454	110,939	67,485	30,000
	223,116	43,454	110,939	15,984	171,615
Total Funds	**241,907**	**425,546**	**495,838**	**-**	**171,615**

continued

15. ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Long-term liabilities	Total
	£	£	£	£	£
Restricted trust funds	-	-	-	-	-
Unrestricted general funds	136,373	131,953	**(72,608)**	**(24,103)**	171,615
	136,373	**131,953**	**(72,608)**	**(24,103)**	**171,615**

16. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

Down District Accessible Transport

Northern Ireland - Charity number 103843

Annual report

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Down District Accessible Transport present a summary of its purpose, governance, activities, achievements and finances for the financial financial year 31 March 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Results

At the end of the financial year the company has assets of £263,946 (2022 - £407,965) and liabilities of £92,331 (2022 - £166,058). The net assets of the company have decreased by £(70,292).

Trustees

The current trustees are as set out on page 3

Wesley David Burnside
Francis Eugene Casement
David Lawrence Cole-Baker
Helen Coulter
Nicholas John McCrickard
William Samuel Alexander Megraw
Richard Clive Wallington

The secretary who served during the financial year was:

Mrs. Helen Coulter

Governing Document

Down District Accessible Transport is a company limited by guarantee governed by its Memorandum and Articles of Association. The company is under the control of the directors who are, therefore, acting trustees for the charity.

Financial Review / Reserves Policy

The charity has had a satisfactory year from a financial perspective despite all the uncertainty surrounding grant income in the voluntary sector. The charity received income of £425,546 in the year which was prudently managed.

The trustees continue to monitor and update their reserves policy in order to establish the level of reserves that are required to continue to provide support and investment into all the projects for the next year. The charity aims to hold a separate designated reserve fund of £216,000, equivalent to six months running costs.

The trustees feel that these levels of reserves are essential to enable the Charity to continue to provide its activities for the foreseeable future. The Reserves Policy is an integral part of the charity's planning, budget and forecasts.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Down District Accessible Transport subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Achievements throughout the year

In 2022/2023 DDAT delivered the following DFI supported activities:

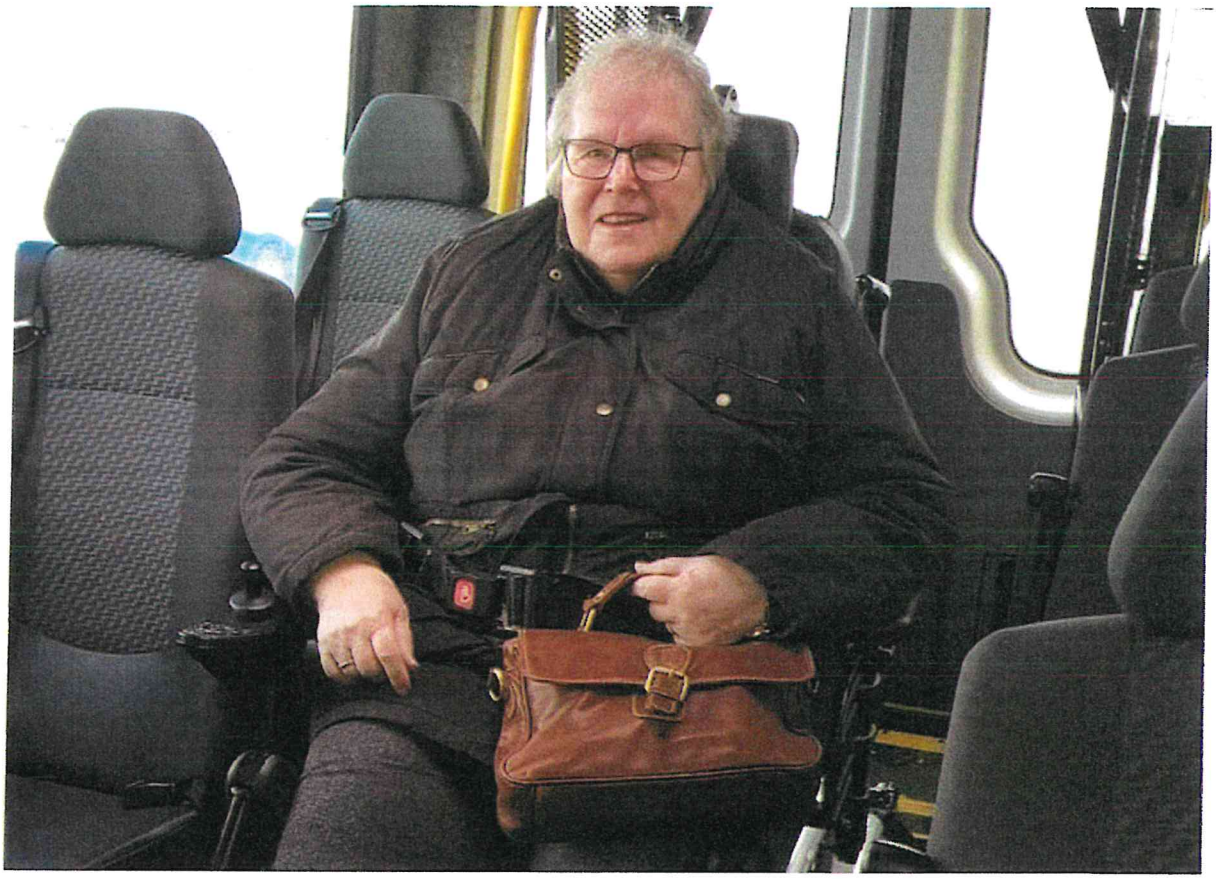
- Dial-a-lift door-to-door transport service for individuals living in rural areas
- The Assisted Rural Travel Scheme

Dial-a-lift is a door-to-door transport service for individuals living in rural areas who are unable to or find it difficult to use public transport. Dial a lift can be used to access local services such as: GP / clinic appointments/ Dentist or Opticians, Shopping, Visiting family and friends and many other recreational activities.

During 2022/2023 we delivered 17,180 individual passenger trips this was 14% increase from 2021/22. Our individual membership is 624 members. 61% of the individual trips were made by people with a disability.

Group Hire/Self Drive:

DDAT also provide affordable and accessible transport for our 58 member groups. In 2022/2023 we completed 1604 group hire bookings which resulted in 9309 group hire trips. 3% of these trips were provided by volunteer Drivers.
Our group membership has been most impacted by the detrimental impact that driver shortages is having across the sector, and the loss of casual drivers who were able to cover evening and weekend Group hire bookings.



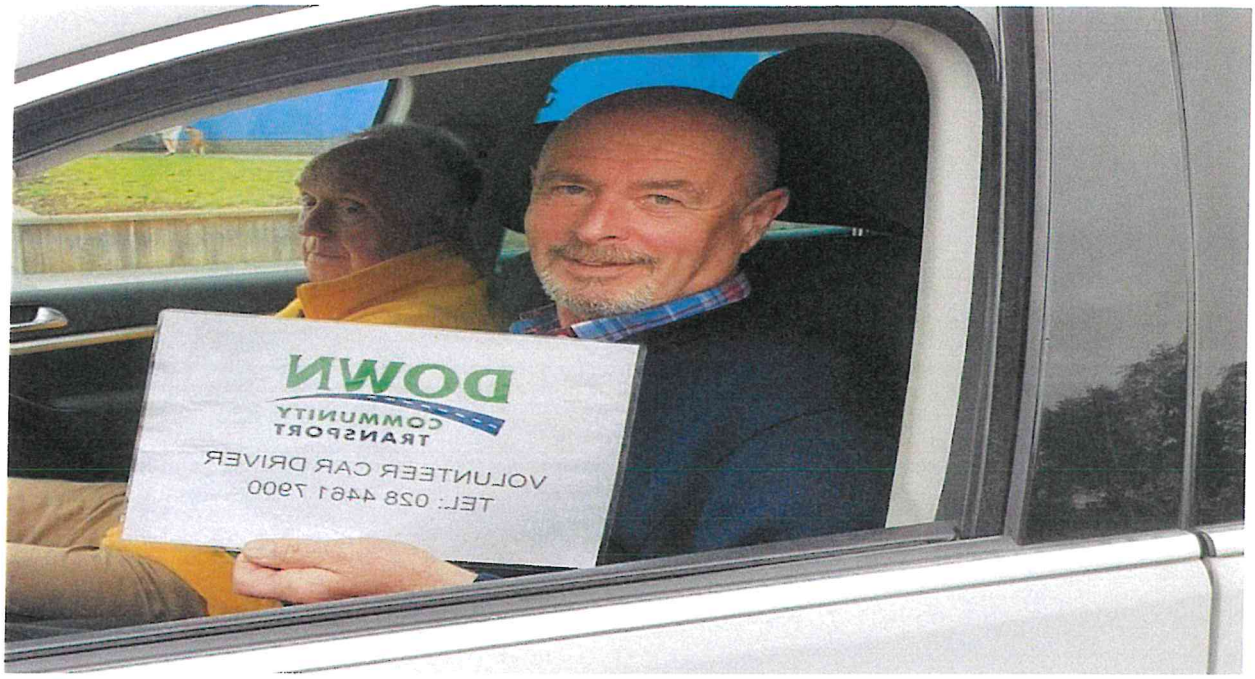
Volunteer Social Car Scheme:

We operate a Social Car Scheme (SCS) whereby suitably recruited and trained volunteers use their own cars under the control of our staff, providing a safe, efficient, and affordable door-to-door service as an alternative for individuals that do not have access to their own transport or that of friends and family, and who have difficulty accessing public transport facilities. This form of transport provides a more flexible and accessible one-to-one alternative to the minibus in circumstances where time and specific destination are critical, as in such cases as Social Welfare and Health related journeys when the driver may be required to wait and provide a return journey.

In 2022/23 we provided a total of 812 trips through the social car scheme. 581 of these were DAL trips and 231 were out of area trips.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)



The Management of the Charity:

The DDAT Trustees and Management Committee are responsible for overseeing the business of the Charity. There are currently 7 Trustees who meet on a Monthly basis

There is a full time Manager who is responsible for the day-to-day operational management of the Charity. There are 3 office staff: Finance Officer (25 hours), Bookings Officers (30 Hours) and Bookings Officer (25 Hours).

There are 8 contract drivers on a mixture of paid contract of 35 hours, 30 hours, 25 hours & 15 hours. All drivers have full D1 or full D PCV category driver license and CPC. They also have Minibus Driver Awareness Scheme (MiDAS) training.

Partnership Working:

DDAT is represented on the following voluntary sector networks: NMD Community and Voluntary Stakeholders Forum, Good Morning Down Management Committee, Safe & Well Caring Communities, Age Friendly Strategic Forum & Age Friendly Alliance.

This Year DDAT also attended the following events: Good Morning Down Members Events, Community Information days in Ballyhornan Centre. Met with local MLAS.

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

The charities financial position at the end of the year.

2022/23 Financial year was a particularly difficult year for everyone with both the Covid pandemic and the uncertainty around funding for all voluntary organisations.

The financial challenges were:

- Replacing an aging fleet of minibuses with a year-to-year grant
- Pressures of rising costs, specifically but not limited to fuel costs.
- We are facing the challenge of increased demand for journeys, as we recover from Covid-19 our members are wishing to get back into life. However, with costs rising we cannot deliver the same services without an increase in our grant.
- As a result of the cost-of-living crisis the demand for our service has increased.

Public Benefit

In setting our objectives and planning our activities for the year the trustees have given careful consideration to, the Charity Commission of Northern Ireland's guidance on public benefit to ensure that the activities have helped achieve the charity purposes and provide a benefit to the beneficiaries.

Down District Accessible Transport exists to develop, deliver, and maintain non- for- profit accessible community transport options for the public benefit of our members.

Our public benefit provided through our transport services reduces social isolation and social exclusion by reaching the hard to reach and providing access to essential services and connections to the wider community.
Our services improve the quality of life, health and well- being for our users by enabling access to health and medical facilities.
Down District Accessible Transport's services also target social need by facilitating access to training and employment opportunities for our members.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Down District Accessible Transport subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Auditors

Daly Park & Company Ltd were appointed auditors by the trustees and they have expressed their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Certification Statement

We confirm that the RTF grant has been used solely for the purposes intended and in accordance with the terms and conditions of the grant.

Approved by the Board of Trustees on 16 June 2023 and signed on its behalf by:

Francis Casement

Francis Eugene Casement
Trustee

Helen Coulter

Helen Coulter
Trustee

Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of Down District Accessible Transport for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the net income or expenditure of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 16 June 2023 and signed on its behalf by:

Francis Casement

Francis Eugene Casement
Trustee

Helen Coulter

Helen Coulter
Trustee

Down District Accessible Transport

Northern Ireland - Charity number 103843

Annual return

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Down District Accessible Transport ('the company') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We do not believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for an opinion

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit; and
- we were unable to determine whether adequate accounting records had been kept.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to conduct an audit of the company's financial statements in accordance with ISAs (UK) and to issue an auditor's report, however, because of the matters described in the Basis for disclaimer of opinion paragraph, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

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

Further information regarding the scope of our responsibilities as auditor

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

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

INDEPENDENT AUDITOR'S REPORT

to the Members of Down District Accessible Transport

(A company limited by guarantee, not having a share capital)

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

Ruairi Maginn FCA (Senior Statutory Auditor)
for and on behalf of
DALY PARK & COMPANY LTD
Chartered Accountants and Registered Auditors
4 Carnegie Street
Lurgan
Co. Armagh
BT66 6AS
Northern Ireland

16 June 2023