

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

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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 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

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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.



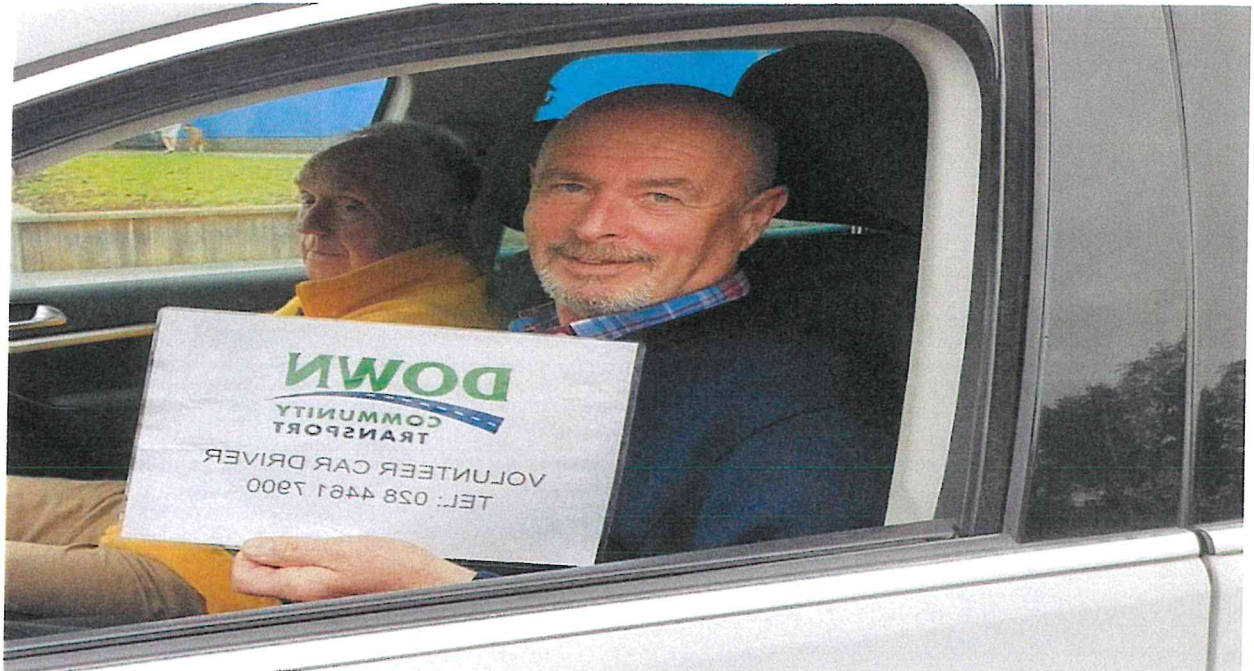
Volunteer Social Car Scheme:

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

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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

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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)
-

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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.

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

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.

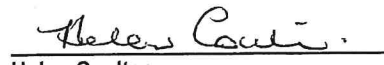
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies 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 Eugene Casement
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 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 Unrestricted Funds 2023 £	Other Restricted Funds 2022 £	DFI Restricted Funds 2022 £	Total 2022 £	As restated 2022 £
Incoming Resources									
Voluntary Income	3	-	5,039	362,231	367,270	20,147	362,447	388,108	
Activities for generating funds	3	43,293	-	14,822	58,115	-	15,584	39,163	
Investments	3	161	-	-	161	-	-	30	
Total incoming resources		43,454	5,039	377,053	425,546	20,147	378,031	427,301	
Resources Expended									
Charitable activities	4	110,939	5,039	379,860	495,838	1,273	375,824	459,591	
Net incoming/outgoing resources before transfers		(67,485)	-	(2,807)	(70,292)	18,874	2,207	(32,290)	
Gross transfers between funds		15,984	-	(15,984)	-	(18,874)	(91,051)	-	
Net movement in funds for the financial year		(51,501)	-	(18,791)	(70,292)	-	(88,844)	(32,290)	
Reconciliation of funds									
Balances brought forward at 1 April 2022	15	223,116	-	18,791	241,907	-	107,635	274,197	
Balances carried forward at 31 March 2023		171,615	-	-	171,615	-	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

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 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

Down District Accessible Transport

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

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

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

Down District Accessible Transport

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

4	EXPENDITURE	Direct	Other	2023	2022
4.1	CHARITABLE ACTIVITIES	Costs	Costs		
		£	£	£	£
	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

Down District Accessible Transport

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

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 £	Depreciation charge £	2022 Net book value £	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

Down District Accessible Transport

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

12. CREDITORS	2023	2022
Amounts falling due after more than one year	£	£
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	Income	Expenses	Transfers	Closing Balance
	Re-stated				
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

Down District Accessible Transport

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

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

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
	<u>136,373</u>	<u>131,953</u>	<u>(72,608)</u>	<u>(24,103)</u>	<u>171,615</u>

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.