

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 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.

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

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.

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

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

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2025

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.

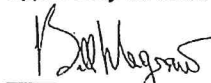
Certification Statement

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

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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:

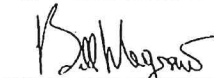
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting 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

Incoming Resources		Notes	Unrestricted Funds 2025		Other		DFI		Restated Restated Other Restated DFI				Total Funds 2024	Total Funds 2024
			£		Restricted Funds 2025	£	Restricted Funds 2025	£	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	£		
Voluntary Income		3	121		101,761		355,649		457,531	1,500		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		372,889	420,453	
Resources Expended														
Charitable activities		4	50,805		2,353		364,232		417,389	54,498		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.

02/06/25

Approved by the Board of Trustees and authorised for issue on _____ 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 2025/26 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.

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

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.

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 Donation	121	100,161		100,161	-
	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

continued

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

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
	<u>245,184</u>	<u>233,478</u>

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	<u>12,575</u>	<u>639,047</u>	<u>651,622</u>
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	<u>10,329</u>	<u>530,393</u>	<u>540,722</u>
Net book value			
At 31 March 2025	<u>2,246</u>	<u>108,654</u>	<u>110,900</u>
At 31 March 2024	<u>920</u>	<u>59,302</u>	<u>60,222</u>

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	<u>20,559</u>	<u>38,743</u>	<u>59,302</u>	<u>52,162</u>

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
	<u>34,980</u>	<u>31,609</u>

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					2025	2024
	Amounts falling due within one year					£	£
	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
						<u>10,474</u>	<u>40,704</u>
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					<u>254,120</u>	<u>148,971</u>
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	<u>254,120</u>	<u>-</u>	<u>-</u>	<u>254,120</u>		
14.2	ANALYSIS OF MOVEMENTS ON FUNDS						
		Balance	Income	Expenditure	Transfers	Balance	
		1 April			between	31 March	
		2024			funds	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)	-	
		<u>-</u>	<u>376,999</u>	<u>364,232</u>	<u>(12,767)</u>	<u>-</u>	
	Other Restricted funds						
	Disability Action Transport Scheme	-	1,600	1,600	-	-	
	Newry, Mourne & Down District Council	-	100,161	753	(93,908)	5,500	
		<u>-</u>	<u>101,761</u>	<u>2,353</u>	<u>(93,908)</u>	<u>5,500</u>	
	Unrestricted funds						
	Unrestricted Funds	148,970	43,779	50,805	106,675	248,620	
	Total funds	<u>148,970</u>	<u>522,539</u>	<u>417,389</u>	<u>-</u>	<u>254,120</u>	

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

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.

