Registered number: 04365607
Charity number: 1091986

Diss & District Community Transport Association Ltd

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31/03/2018

Prepared By:
Elizabeth Klingaman MA FCA
Chartered Accountant
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU

SATURDAY
A30
A7EKAVZT
15/09/2018
#224
COMPANIES HOUSE

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/03/2018

TRUSTEES
Brian Maurice Riches
Francis Vivian Thomas
Eric Alfred Bird
Charles Frederick Kemp
Michael Kingston
Keith Edgar Weeks

REGISTERED OFFICE
Half Moon Farm
Rushall
Diss
Norfolk
IP21 4QD

COMPANY NUMBER
04365607

CHARITY NUMBER
1091986

ACCOUNTANTS
Elizabeth Klingaman MA FCA
Chartered Accountant
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU

ACCOUNTS
FOR THE YEAR ENDED 31/03/2018

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FOR THE YEAR ENDED 31/03/2018

TRUSTEES' REPORT

REVIEW OF THE YEAR

The principal activity of the charity in the year ended 31 March 2018 under review was the operation of a community bus service.

The trustees of Diss & District Community Transport Association Limited have considered and complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The company continues to develop in order to meet the demands for public transport within the local area, which is of great public benefit to the inhabitants of the rural community in which it operates.

We employ six members of staff of whom one is part time. Our staff are well respected by our passengers for the caring nature that they bring to the business. The day-to-day operational responsibility of the business was in the hands of the Transport Manager, Tom Clarke.

The dial-a-ride service can be used by members who need to reserve a trip at least 48 hours in advance. Most trips are to the main areas of population of Diss and Harleston, taking people from their villages to shop or for medical appointments. During the year, there were 3,585 return journeys and 305 single journeys in Norfolk and 1,175 return journeys in Suffolk and 19 single ones In addition to the main dial-a-ride service, many outings are organised: 99 people travelled with us and in all 839 passengers came on our outings.

We also operate a group-hire service to enable local voluntary organisations to use our buses to take their members to meetings or on special outings by using our own, or volunteer drivers. This service, which provided 121 trips, has the benefit to Diss & District Community Transport Association Limited of utilising some of our surplus capacity and cross-subsidising our core dial-a-ride business.

Our operation of school contracts for Norfolk and Suffolk County Councils raises funds to subsidise our core dial-a-ride business by bringing in additional income during the year.

Some six town and parish councils gave donations/grants which totalled £1,465 (£2,530 in 2016/17). We also received the following grants from County Councils during the year; Suffolk County Council £Nil (£3,364 in 2016/17); Norfolk County Council £42,658 -which includes South Norfolk (£30,858 in 2016/17); South Norfolk Council £Nil (£11,800 in 2016/17).

We also benefitted from a generous donation of £10,000 (£7,500) from Bullock Fair Charity Shop in Harleston, Norfolk, for which the board is very grateful.

During the year, Brian Riches continued as Chairman. Mr Keith Weeks joined as a trustee.

The Directors and Trustees are pleased that over the year, underlying operations made a surplus of £7,977 (£19,159 2016/17), with a deficit from the net cost of purchasing new busses of £18,850, taking us to a deficit position of £10,873 . We strive to keep reserves to meet six months' normal expenditure of £72,000 as well as a £20,000 reserve to buy new buses.

Our passengers and others continue to support our successful New Bus lottery, which made a surplus during the year of £493.

FOR THE YEAR ENDED 31/03/2018

TRUSTEES' REPORT

ACHIEVEMENTS AND PERFORMANCE

Operationally the Dial-A-Ride bus service has provided £19,213 (£25,324 2016/17) and done 7,475 passenger trips. Mileage in 2018 was 84,779 (100,345 2017).

As a result of the above, the unrestricted reserves of the company have decreased by £10,873 during the financial year .

Passenger journeys for 2018 were: Norfolk 7,475 Suffolk 1,194.

STRUCTURE GOVERNANCE AND MANAGEMENT

Diss & District Community Transport Association Limited is a company limited by guarantee under company number 04365607 and is governed by its Memorandum and Articles of Association dated 1st February 2002.

It is registered as a charity under the Charity Commission at the address of Half Moon Farm, The Street, Rushall, Diss, Norfolk IP21 4QD under charity number 1091986.

The charity's principal address is Half Moon Farm, The Street, Rushall, Diss, Norfolk IP21 4QD.

The charity is also known in the local area under the alternative name of Borderhoppa.

There are currently 6 trustees each of whom agrees to contribute up to £1 in the event of the charity's winding up.

AIMS AND OBJECTIVES

The company mission statement is "to provide an affordable transport service to those who, for whatever reason, are without personal transport or unable to use scheduled buses and who would benefit by being transported to and from their homes to the facilities they require."

The directors' strategic objective is to continue

a) to meet the needs primarily for those who are in need because of age, mental or physical disability or poverty in particular but not to limit this to any local person.

b) to assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

APPOINTMENT OF TRUSTEES

New trustees are recruited via invitation. If the proposed trustee accepts the invitation, then the new trustee is appointed by a resolution at a meeting of trustees at which there is a majority of the trustees present. This is formally documented via a memorandum of appointment of new trustees under the Charities Act 2011 part 18 (section 334).

RESERVES POLICY

FOR THE YEAR ENDED 31/03/2018

TRUSTEES' REPORT

The trustees have reviewed the reserves policy and consider it prudent to keep sufficient reserves, not invested in tangible assets and unrestricted, to enable the charity to meet its basic commitments for six months. This policy will be reviewed annually.

RISK MANAGEMENT

The trustees have conducted a review of the major risks to which the company would be exposed and systems are being implemented to mitigate those risks where possible. The risks and systems will be regularly reviewed.

STATEMENT OF DIRECTORS RESPONSIBILITIES

The charity directors (who are also trustees) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the financial year and of the income and expenditure of the company for the period. In preparing those financial statements the directors are required to:-

select suitable accounting policies and then apply them consistently;

observe methods of principles in the Charities Statement of Recommended Practice : Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102) issued on 16 July 2014 and with The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102). and with the Charities Act 2011.

make judgements and estimates that are reasonable and prudent;

comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities Act 2006 (especially the duty under section 4 of the 2011 Charities Act to have due regard to the guidance published by the Charity Commissioners, including public benefit guidance) and the Charity (Accounts and Reports) Regulations 2008. They are responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER

Elizabeth Klingaman MA FCA was appointed independent examiner to the charity and a resolution proposing her reappointment will be put to the Annual General Meeting.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

FOR THE YEAR ENDED 31/03/2018

TRUSTEES' REPORT

This report was approved by the Board of Trustees on 13/09/2018

Brian Maurice Riches
Trustee



INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2018

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

I report on the accounts of the company for the year ended 31/03/2018 .

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales .

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;

- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/03/2018

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Date: 13/09/2018

Elizabeth Klingaman MA FCA
Chartered Accountant
The Old Rectory
Worlington
Bury St Edmunds
Suffolk
IP28 8RU

Statement of Financial Activities
for the year ended 31/03/2018

	Unrestricted funds	Restricted funds	2018 Total	*2017 Total*
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	59,203	1,042	60,245	*71,622*
Income from Investments	-	-	-	*135*
Income from charitable activities	103,158	-	103,159	*105,083*
Total Income and endowments	**162,361**	**1,042**	**163,404**	*176,840*
Expenses				
Costs of generating funds				
Expenditure on Raised funds	-	549	549	*1,360*
Expenditure on Charitable activities	173,234	-	173,234	*185,514*
Total Expenses	**173,234**	**549**	**173,783**	*186,874*
Net gains on investments				
Net Income	**(10,873)**	**493**	**(10,379)**	*(10,034)*
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	**(10,873)**	**493**	**(10,379)**	*(10,034)*
Total funds brought forward	114,561	21,719	136,280	*146,313*
Net funds carried forward	**103,688**	**22,212**	**125,901**	*136,279*

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure *derive from continuing activities*

BALANCE SHEET AT 31/03/2018

	Notes		2018 £		*2017 £*
FIXED ASSETS					
Tangible assets	3		-		-
CURRENT ASSETS					
Debtors (amounts falling due within one year)	4	14,195		*17,762*	
Cash at bank and in hand		117,619		*122,495*	
		131,814		*140,257*	
CREDITORS: Amounts falling due within one year	5	5,913		*3,978*	
NET CURRENT ASSETS			125,901		*136,279*
TOTAL ASSETS LESS CURRENT LIABILITIES			125,901		*136,279*
CAPITAL AND RESERVES					
Unrestricted funds	7				
General fund			103,688		*114,561*
Restricted funds	8		**22,212**		*21,719*
			125,900		*136,280*
Difference on accounts			1		*(1)*

For the year ending 31/03/2018 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board of trustees on 13/09/2018 and signed on their behalf by

.....

Brian Maurice Riches

Trustee



NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/03/2018

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Cash Flow Statement

The Company is exempt from including a statement of cash flows in its accounts in accordance with Financial Reporting Standard for Smaller Entities (effective January 2015).

1g. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Equipment	reducing balance 25%

1h. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

1i. Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

2. PENSION CONTRIBUTIONS

	2018	*2017*
	£	£
Pension contributions	575	*385*
	575	*385*

3. TANGIBLE FIXED ASSETS

	Commercial Vehicles	Equipment	Total
	£	£	£
Cost			
At 01/04/2017	147,771	5,685	153,456
At 31/03/2018	147,771	5,685	153,456
Depreciation			
At 01/04/2017	147,771	5,685	153,456
At 31/03/2018	147,771	5,685	153,456
Net Book Amounts			
At 31/03/2018	-	-	-

4. DEBTORS

	2018	2017
	£	£
Amounts falling due within one year:		
Trade debtors	10,093	12,115
VAT	2,246	2,568
Other debtors	1,856	3,079
	14,195	17,762

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	5,218	2,389
Taxation and social security	-	1,494
Other creditors	695	95
	5,913	3,978

6. LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31/03/2018 there were 3 members.

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	114,561	162,360	(173,233)	-	103,688
	114,561	162,360	(173,233)	-	103,688

8. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
Bus Club	21,719	1,042	(549)	-	22,212
	21,719	1,042	(549)	-	22,212

Big Lottery Fund
Big Lottery Fund

Suffolk Innovation Grant
Suffolk Innovation Grant

Bus Club
Bus Club

9. COMMERCIAL FLEET

Registration	Make and model	Number of seats	Date purchased	Cost
LK57 CYG	Iveco Daily	16	June 2017	10000
SF09 HYP	Peugeot Partner	4	July 2016	10000
YN10 GWJ	VW Crafter	16	December 2013	22000
SF10 NRE	VW Crafter	16	January 2016	20000
GN10 FXD	Iveco Daily	17	June 2017	15000
AY14 CVR	Mercedes Sprinter	17	February 2014	52578
AY14 CVS	Mercedes Sprinter	17	February 2014	52578

Incoming Resources
for the year ended 31/03/2018

		2018		2017
		£		£
Incoming resources				
Incoming resources from generated funds				
Grants				
Suffolk County Council	-		*3,364*	
Norfolk County Council	42,658		*30,858*	
Parish Council	1,465		*2,530*	
South Norfolk District Council	-		*11,800*	
Big Lottery Fund	-		*7,118*	
		44,123		*55,670*
Donations				
Membership fees	2,758		*3,197*	
Bus Club	1,042		*1,273*	
Donations	12,322		*11,482*	
		16,122		*15,952*
		60,245		*71,622*
Investment income				
Interest income	-		*135*	
		-		*135*
		-		*135*
Incoming resources from charitable activities				
Fares	36,079		*44,509*	
Renting out bus	-		*4,150*	
BSOG	1,033		*4,219*	
Gift Aid	-		*106*	
County Council contracts	66,047		*52,099*	
		103,159		*105,083*
		103,159		*105,083*
		163,404		*176,840*

Expenses
for the year ended 31/03/2018

	2018	2017
	£	£
Expenses		
Costs of generating funds		
Costs Of Generating Voluntary Income		
Bus Club costs	549	1,360
	549	1,360
	549	1,360
Charitable Activities		
Community Transportation		
Phone, Post & Stationery	1,743	1,097
Repairs and renewals	401	55
Accountancy	600	675
Busses running costs	41,258	42,821
Finance lease charges	-	9,996
Advertising	1,239	727
Travelling	790	2,075
Marketing and Publicity	1,004	907
Training	-	393
Rates	150	100
Insurance	451	-
Heat and light	90	1,250
Rent	7,200	6,950
Cleaning	656	679
General wages	92,741	119,418
NIC employer (wages and salaries)	3,062	3,979
Pension contributions	575	385
Insurance	-	441
Bank charges	6	44
Hire purchase interest	-	200
Sundry expenses	-	391
Depreciation of commercial vehicles	-	(6,363)
Loss / (Profit) on commercial vehicles disposal	18,850	(4,353)
	170,816	181,867
Governance Costs		
Accountancy	2,418	2,246
Depreciation computers	-	1,401
	2,418	3,647
	173,783	186,874

Expenses
for the year ended 31/03/2018

	2018	*2017*