

Charity registration number 1091986

Company registration number 04365607 (England and Wales)

Diss & District Community Transport Association Ltd

Annual report and unaudited financial statements

For the year ended 31 March 2023

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr B M Riches
The Revd M M Kingston
Mr E A Bird
Mr J Clark

(Appointed 10 November
2022)

Charity number

1091986

Company number

04365607

Registered office

40 Fuller Road
Harleston
Norfolk
IP20 9EA

Independent examiner

Hayden Watson

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

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DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

The directors' strategic objective is to continue

- a. to meet the needs primarily for those who are in need because of age, mental or physical disability or poverty in particular but not to limit this to any local person.
- a. to assist the charitable work of organisations and bodies engaged in promoting the relief of such persons through the provision of appropriate services.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

REVIEW OF THE YEAR

The principal activity of the charity in the year ended 31 March 2023 under review was the operation of a community bus service.

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

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

The dial-a-ride service can be used by members who need to reserve a trip at least 48 hours in advance. Most trips are to the main areas of population of Diss, Harleston and Long Stratton, taking people from their villages to shops or for medical appointments.

During the year, there were 3,665 journeys in Norfolk (2021/22- 3,504) and 917 journeys in Suffolk (2021/22- 992). In addition to the main dial-a-ride service, we organised 57 members outings totalling 112 bus journeys.

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

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

Bullock Fair Charity Shop gave donations/grants of £8,500. We also received the following grants from County Councils during the year; Norfolk County Council £30,858 (£30,858 in 2021/22); South Norfolk Council £11,800 (£11,800 in 2021/22).

During the year, Brian Riches continued as Chairman.

ACHIEVEMENTS AND PERFORMANCE

Operationally the Dial-A-Ride bus service has provided £11,778.50 (£9,375 2021/22) and done 6,680 passenger trips.

Total mileage in 2021/22 was 56,721 miles.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. We also try to keep £25,000 in the Bus Club for emergency replacement of buses.

Structure, governance and management

The charity is a company limited by guarantee under company number 04365607 and is governed by its Memorandum and Articles of Association dated 1st February 2002.

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

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B M Riches

The Revd M M Kingston

Mr E A Bird

Mr J Clark

(Appointed 10 November 2022)

Recruitment and appointment of trustees

New trustees are recruited via invitation. If the proposed trustee accepts the invitation, then the new trustee is appointed by a resolution at a meeting of trustees at which there is a majority of the trustees present. This is formally documented via a memorandum of appointment of new trustees under the Charities Act 2011 part 18 (section 334). None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

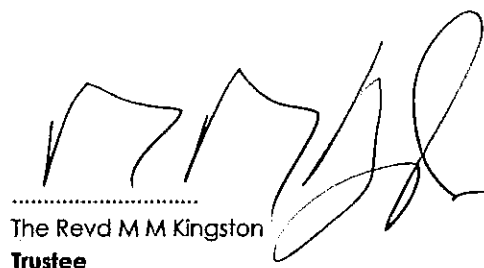
The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.


.....
Mr B M Riches
Trustee


.....
The Revd M M Kingston
Trustee

Date: 14/12/23.....

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

I report to the trustees on my examination of the financial statements of Diss & District Community Transport Association Ltd (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Hayden Watson FCCA

Elstree House
Watson's Yard
High Street
Cottenham
Cambridge
CB24 8RX

Dated:18 December 2023

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income and endowments from:							
Donations and legacies	3	55,138	1,186	56,324	67,223	579	67,802
Charitable activities	4	93,016	-	93,016	81,208	-	81,208
Investments	5	1,056	-	1,056	125	-	125
Other income	6	3,447	-	3,447	5,538	-	5,538
Total income		152,657	1,186	153,843	154,094	579	154,673
Expenditure on:							
Raising funds	7	-	436	436	-	308	308
Charitable activities	8	153,522	-	153,522	171,121	-	171,121
Total expenditure		153,522	436	153,958	171,121	308	171,429
Net income/(expenditure) and movement in funds		(865)	750	(115)	(17,027)	271	(16,756)
Reconciliation of funds:							
Fund balances at 1 April 2022		75,521	26,906	102,427	92,549	26,634	119,183
Fund balances at 31 March 2023		74,656	27,656	102,312	75,522	26,905	102,427

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

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	13	15,757		13,922	
Cash at bank and in hand		92,582		92,049	
		<u>108,339</u>		<u>105,971</u>	
Creditors: amounts falling due within one year	14	6,027		3,544	
Net current assets			<u>102,312</u>		<u>102,427</u>
The funds of the charity					
Restricted income funds	15		27,656		26,905
Unrestricted funds			74,656		75,522
			<u>102,312</u>		<u>102,427</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 14/12/23


Mr B M Riches
Trustee

Company registration number 04365607 (England and Wales)

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity Information

Diss & District Community Transport Association Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 40 Fuller Road, Harleston, Norfolk, IP20 9EA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	12,345	1,186	13,531	12,113	579	12,692
Grants received	42,793	-	42,793	55,110	-	55,110
	<u>55,138</u>	<u>1,186</u>	<u>56,324</u>	<u>67,223</u>	<u>579</u>	<u>67,802</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts						
Membership fees	2,475	-	2,475	1,973	-	1,973
Members donations	1,370	-	1,370	1,140	-	1,140
Bullock Fair Charity Shop	8,500	-	8,500	9,000	-	9,000
Bus Club	-	1,186	1,186	-	579	579
	<u>12,345</u>	<u>1,186</u>	<u>13,531</u>	<u>12,113</u>	<u>579</u>	<u>12,692</u>
Grants receivable for core activities						
Norfolk County Council	30,858	-	30,858	30,858	-	30,858
Parish Council	135	-	135	150	-	150
South Norfolk District Council	11,800	-	11,800	11,800	-	11,800
Job Retention scheme grant	-	-	-	12,302	-	12,302
	<u>42,793</u>	<u>-</u>	<u>42,793</u>	<u>55,110</u>	<u>-</u>	<u>55,110</u>

4 Income from charitable activities

	Fares 2023 £	County council contracts 2023 £	Total 2023 £	Fares 2022 £	County council contracts 2022 £	Total 2022 £
Community transportation	<u>29,374</u>	<u>63,642</u>	<u>93,016</u>	<u>18,896</u>	<u>62,312</u>	<u>81,208</u>
Analysis by fund						
Unrestricted funds	<u>29,374</u>	<u>63,642</u>	<u>93,016</u>	<u>18,896</u>	<u>62,312</u>	<u>81,208</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Income from Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,056	125

6 Other Income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net gain on disposal of tangible fixed assets	3,447	-
Funds from wound up company	-	5,538
	-	5,538

7 Expenditure on raising funds

	Restricted funds 2023 £	Restricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	436	308

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Expenditure on charitable activities

	Fares and council contracts 2023 £	Fares and council contracts 2022 £
Direct costs		
Staff costs	61,284	74,620
Busses running costs	41,641	49,007
Training	248	112
Redundancy pay	4,209	-
Cost of outings	1,157	317
Sundry expenses	301	127
	<u>108,840</u>	<u>124,183</u>
Share of support and governance costs (see note 9)		
Support	41,636	44,188
Governance	3,046	2,750
	<u>153,522</u>	<u>171,121</u>
Analysis by fund		
Unrestricted funds	<u>153,522</u>	<u>171,121</u>

9 Support costs allocated to activities

	2023 £	2022 £
Staff costs	31,889	33,017
Subscriptions	120	-
Insurance	366	396
Repairs and maintenance	50	200
Computer costs	60	-
Stationery, postage and printing	781	636
Telephone	1,154	1,149
Advertising	669	435
Premises costs	6,126	8,188
Sundries	226	102
Pension admin costs	195	65
Governance costs	3,046	2,750
	<u>44,682</u>	<u>46,938</u>
Analysed between:		
Fares and council contracts	<u>44,682</u>	<u>46,938</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	5	6
	<u>5</u>	<u>6</u>
Employment costs	2023	2022
	£	£
Wages and salaries	90,043	102,742
Social security costs	1,409	2,935
Other pension costs	1,721	1,960
	<u>93,173</u>	<u>107,637</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	10,027	9,527
Other debtors	2,172	2,374
Prepayments and accrued income	3,558	2,021
	<u>15,757</u>	<u>13,922</u>

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,446	1,663
Trade creditors	3,232	865
Other creditors	374	416
Accruals and deferred income	975	600
	<u>6,027</u>	<u>3,544</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Bus club	26,906	1,186	(436)	27,656
	<u>26,906</u>	<u>1,186</u>	<u>(436)</u>	<u>27,656</u>

Previous year:

	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
	26,634	579	(308)	26,905
	<u>26,634</u>	<u>579</u>	<u>(308)</u>	<u>26,905</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	75,521	152,657	(153,522)	74,656
	<u>75,521</u>	<u>152,657</u>	<u>(153,522)</u>	<u>74,656</u>

Previous year:

	At 1 April 2021	Incoming resources	Resources expended	At 31 March 2022
	£	£	£	£
General funds	92,549	154,094	(171,121)	75,522
	<u>92,549</u>	<u>154,094</u>	<u>(171,121)</u>	<u>75,522</u>

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	74,656	27,656	102,312
	<u>74,656</u>	<u>27,656</u>	<u>102,312</u>

DISS & DISTRICT COMMUNITY TRANSPORT ASSOCIATION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Current assets/(liabilities)	75,522	26,905	102,427
	<u>75,522</u>	<u>26,905</u>	<u>102,427</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).