

# KEIGHLEY COMMUNITY TRANSPORT

England & Wales · Charity number 1027411

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1993-10-19

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Unit 6 & 7  
Goulbourne House  
Goulbourne Street  
Keighley  
BD21 1PG

**Phone** 01535 609278

**Email** [klycomtransport@googlemail.com](mailto:klycomtransport@googlemail.com)

**Website** [keighleytransport.co.uk](http://keighleytransport.co.uk)

## Activities

---

**Objects:** TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY AND IN PARTICULAR THE RELIEF OF POVERTY, SICKNESS, OLD AGE, INFIRMITY OR DISTRESS, THROUGH THE PROVISION OF A TRANSPORTATION SERVICE

**Activities:** The charity provides low cost transport to "not-for-profit" groups/organisations. We are a membership only charity and our members are generally within the Bradford Metropolitan District. We provide minibus transport for community groups, schools, not for profit schemes, sports clubs, day centres etc. We also provide a one to one car service for people who cannot use public transport.

## Classification

---

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE, KEIGHLEY AND NEIGHBOURING COMMUNITI
- Bradford City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£91,862	£85,644	-	-
2024-03-31	£81,402	£82,195	-	-
2023-03-31	£68,541	£81,949	-	-
2022-03-31	£55,152	£78,718	-	-
2021-03-31	£52,669	£64,757	-	-

## Trustees

Name	Role	Appointed
GARETH LOGAN		2011-09-14
Muriel Lumley		2018-04-01
Robert Gould		2013-07-01

**KEIGHLEY COMMUNITY TRANSPORT**

England & Wales - Charity number 1027411

---

# Accounts

---

# Keighley Community Transport

Charity number 1027411

## Annual Report and Financial Statements

for the year ended 31 March 2025



# **Keighley Community Transport**

## **Annual Report and Financial Statements for the year ended 31 March 2025**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 10

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Keighley Community Transport**

## **Trustees' report for the year ended 31 March 2025**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Gareth Logan	Chair	
Robert Gould		
Muriel Lumley		

**Charity number** 1027411 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>	
Units 6 and 7	TSB Bank plc	The Co-operative Bank plc
Goulbourne House	74 Towngate	PO Box 250
Goulbourne Street	Airedale Centre	Skelmersdale
Keighley	Keighley	WN8 6WT
BD21 1PG	BD21 3QE	

### **Independent examiner**

Rhys North ACA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is governed by a constitution which was adopted on 27 March 1990, and amended 21 July 1993 and 4 September 2007.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Keighley Community Transport**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

To promote any charitable purpose for the benefit of the community and in particular the relief of poverty, sickness, old age, infirmity or distress, through the provision of a transportation service.

#### **The charity's main activities**

We provide minibus service for community groups, educational facilities and community sports groups.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

As in previous years, the charity has continued to support our local community, supplying transport for schools and local community groups. Without our commitment to providing affordable community transport many of our schools and groups would not be able to afford commercial rates for their activities. We pride ourselves on keeping a tight budget and keeping our prices as low as we can. Many of our older peoples groups often tell us, if it wasn't for our transport they wouldn't be able to go out of town on trips, see the beautiful scenery and different places etc.

#### **Financial review**

The net income for the year was £6,218, including net income of £6,307 on unrestricted funds and net expenditure of £89 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £68,920.

The reserves policy of the charity is to retain general reserves equivalent to at least 4 months worth of expenditure in order to allow for temporary funding shortages. Based on actual 2024/2025 expenditure this equates to £28,000. The trustees recognise actual reserves exceed the minimum target but are comfortable with this position given the future costs that will be needed to replace or refurbish the mini bus fleet.

Approved by the board of trustees on 9/12/2025

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Independent examiner's report to the trustees of Keighley Community Transport**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out on pages 5 to 10.

### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Rhys North ACA

9/12/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Keighley Community Transport**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Donations		8,835	-	8,835	1,500
Fuel duty rebate		1,648	-	1,648	1,691
User charges		80,079	-	80,079	76,626
Affiliation fees		1,300	-	1,300	1,167
Other income		-	-	-	418
<b>Total income</b>		<u>91,862</u>	<u>-</u>	<u>91,862</u>	<u>81,402</u>
<b>Expenditure on:</b>					
Salaries and NI	(2)	43,989	-	43,989	42,661
Rent, rates, water, light and heat		11,117	-	11,117	11,465
Insurance		941	-	941	1,480
Telephone		926	-	926	989
Office, printing, postage and stationery		81	-	81	558
Sundries		403	-	403	262
Vehicle running costs		23,117	-	23,117	20,920
Volunteers expenses		451	-	451	734
Repairs, maintenance and cleaning		544	89	633	111
Depreciation		1,729	-	1,729	1,728
Independent examination		1,040	-	1,040	866
Professional fees and subscriptions		334	-	334	286
Payroll fees		207	-	207	135
Bad debt		676	-	676	-
<b>Total expenditure</b>		<u>85,555</u>	<u>89</u>	<u>85,644</u>	<u>82,195</u>
<b>Net income / (expenditure)</b>		<u>6,307</u>	<u>(89)</u>	<u>6,218</u>	<u>(793)</u>
<b>Fund balances brought forward</b>		<u>62,613</u>	<u>360</u>	<u>62,973</u>	<u>63,766</u>
<b>Fund balances carried forward</b>	(3)	<u>68,920</u>	<u>271</u>	<u>69,191</u>	<u>62,973</u>

All incoming resources and resources expended derive from continuing activities.

**Keighley Community Transport**  
**Balance sheet**  
**as at 31 March 2025**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(4) -	-	-	1,729
<b>Total fixed assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,729</u>
<b>Current assets</b>				
Debtors and prepayments	(5) 12,424	-	12,424	13,295
Cash at bank and in hand	(6) 60,081	271	60,352	49,372
<b>Total current assets</b>	<u>72,505</u>	<u>271</u>	<u>72,776</u>	<u>62,667</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(7) 3,585	-	3,585	1,423
<b>Total current liabilities</b>	<u>3,585</u>	<u>-</u>	<u>3,585</u>	<u>1,423</u>
<b>Net current assets / (liabilities)</b>	<u>68,920</u>	<u>271</u>	<u>69,191</u>	<u>61,244</u>
<b>Net assets</b>	<u>68,920</u>	<u>271</u>	<u>69,191</u>	<u>62,973</u>
<b>Funds</b>				
Unrestricted funds	68,920	-	68,920	62,613
Restricted funds	-	271	271	360
<b>Total funds</b>	<u>68,920</u>	<u>271</u>	<u>69,191</u>	<u>62,973</u>

The financial statements were approved by the board of trustees on 9/12/2025

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Improvements to property: over 10 years

Equipment: over 4 years

Motor vehicles: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Keighley Community Transport**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>2 Staff costs and numbers</b>	2025	2024
	£	£
Gross salaries	42,708	41,418
Social security costs	4,638	4,460
Employment allowance	(4,638)	(4,460)
Pensions	1,281	1,243
	<u>43,989</u>	<u>42,661</u>

The average number of employees during the year was 1, being an average of 1.1 full time equivalent (2024: 1, 1 FTE). There were no employees with emoluments above £60,000.

<b>Defined contribution pension scheme</b>	2025	2024
	£	£
Costs of the scheme to the charity for the year	1,281	1,243

<b>3 Restricted funds</b>	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Arnold Clark	360	-	89	-	271
	<u>360</u>	<u>-</u>	<u>89</u>	<u>-</u>	<u>271</u>

<b>Fund name</b>	<b>Purpose of restriction</b>
Arnold Clark	To support costs for the cleaning and sanitisation of vehicles post Covid-19.

<b>4 Tangible assets</b>	Motor Vehicles	Equipment	Improvements to property	Total
	£	£	£	£
<b><u>Cost</u></b>				
At 1 April 2024	151,846	3,146	1,747	156,739
Additions	-	-	-	-
At 31 March 2025	<u>151,846</u>	<u>3,146</u>	<u>1,747</u>	<u>156,739</u>
<b><u>Depreciation</u></b>				
At 1 April 2024	150,241	3,022	1,747	155,010
Charge for year	1,605	124	-	1,729
At 31 March 2025	<u>151,846</u>	<u>3,146</u>	<u>1,747</u>	<u>156,739</u>
<b><u>Net book value</u></b>				
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>1,605</u>	<u>124</u>	<u>-</u>	<u>1,729</u>

**Keighley Community Transport**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>5 Debtors and prepayments</b>	2025	2024
	£	£
Debtors	10,381	9,616
Prepayments	839	699
Other debtors	1,204	2,980
	<u>12,424</u>	<u>13,295</u>
<b>6 Cash at bank and in hand</b>	2025	2024
	£	£
Cash at bank	60,271	49,336
Cash in hand	81	36
	<u>60,352</u>	<u>49,372</u>
<b>7 Creditors and accruals</b>	2025	2024
	£	£
Creditors	72	-
Accruals	1,040	1,423
Taxation and social security	2,473	-
	<u>3,585</u>	<u>1,423</u>

**8 Related party transactions**

**Trustee expenses**

During the year one trustee was paid a total of £84 in respect of travel (previous year: one trustee and £129 travel).

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Keighley Community Transport**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	2025	2024	2025	2024	2025	2024
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Donations	8,835	1,500	-	-	8,835	1,500
Fuel duty rebate	1,648	1,691	-	-	1,648	1,691
User charges	80,079	76,626	-	-	80,079	76,626
Affiliation fees	1,300	1,167	-	-	1,300	1,167
Other income	-	418	-	-	-	418
<b>Total income</b>	<b>91,862</b>	<b>81,402</b>	<b>-</b>	<b>-</b>	<b>91,862</b>	<b>81,402</b>
<b>Expenditure</b>						
Salaries and NI	43,989	42,661	-	-	43,989	42,661
Rent, rates, water, light and heat	11,117	11,465	-	-	11,117	11,465
Insurance	941	1,480	-	-	941	1,480
Telephone	926	989	-	-	926	989
Office, printing, postage and stationery	81	558	-	-	81	558
Sundries	403	262	-	-	403	262
Vehicle running costs	23,117	20,920	-	-	23,117	20,920
Volunteers expenses	451	734	-	-	451	734
Repairs, maintenance and cleaning	544	111	89	-	633	111
Depreciation	1,729	1,728	-	-	1,729	1,728
Independent examination	1,040	866	-	-	1,040	866
Professional fees and subscriptions	334	286	-	-	334	286
Payroll fees	207	135	-	-	207	135
Bad debt	676	-	-	-	676	-
<b>Total expenditure</b>	<b>85,555</b>	<b>82,195</b>	<b>89</b>	<b>-</b>	<b>85,644</b>	<b>82,195</b>
<b>Net income / (expenditure)</b>	<b>6,307</b>	<b>(793)</b>	<b>(89)</b>	<b>-</b>	<b>6,218</b>	<b>(793)</b>
<b>Fund balances brought forward</b>	<b>62,613</b>	<b>63,406</b>	<b>360</b>	<b>360</b>	<b>62,973</b>	<b>63,766</b>
<b>Fund balances carried forward</b>	<b>68,920</b>	<b>62,613</b>	<b>271</b>	<b>360</b>	<b>69,191</b>	<b>62,973</b>

**KEIGHLEY COMMUNITY TRANSPORT**

England & Wales - Charity number 1027411

---

# Accounts

---

# Keighley Community Transport

Charity number 1027411

## Annual Report and Financial Statements

for the year ended 31 March 2024



# **Keighley Community Transport**

## **Annual Report and Financial Statements for the year ended 31 March 2024**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 10

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Keighley Community Transport**

## **Trustees' report for the year ended 31 March 2024**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>
Gareth Logan	Chair
Robert Gould	
Muriel Lumley	

**Charity number** 1027411 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>
Units 6 and 7 Goulbourne House Goulbourne Street Keighley BD21 1PG	TSB Bank plc 74 Towngate Airedale Centre Keighley BD21 3QE
	The Co-operative Bank plc PO Box 250 Skelmersdale WN8 6WT

### **Independent examiner**

Rhys North ACA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is governed by a constitution which was adopted on 27 March 1990, and amended 21 July 1993 and 4 September 2007.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Keighley Community Transport**

## **Trustees' report (continued) for the year ended 31 March 2024**

### **Objectives and activities**

#### **The charity's objects**

To promote any charitable purpose for the benefit of the community and in particular the relief of poverty, sickness, old age, infirmity or distress, through the provision of a transportation service.

#### **The charity's main activities**

We provide minibus service for community groups, educational facilities and community sports groups.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

It hasn't been the best of years again for the use of our minibuses. After coming back from the covid shutdown it is clear that we are still not back to where we were before covid.

As many schools in Keighley are now within academies, they are either leasing or have bought their own buses, so some schools definitely will not be back to use us.

Some older peoples' groups did come back but they seem to be using us less than they were before. Whether that is because of pricing or whether that is because they don't want to go out as much, but it has still had an impact.

We did do a bit of marketing around July and August to encourage more use for the older people but as soon as winter hit, it stopped again.

We know that money has been tight and we have looked at lots of funders during the year, but they seem to do either match funding or funding for specific activities, not for core costs.

Our core costs are fixed and majority goes on rent of the garage and maintenance for the buses, so we are quite tied, but we have looked at finding cheaper premises, unfortunately ours seem to be a competitive rate for the size we have.

We move into the next year on a similar financial footing from last year – let's hope that things pick up and we will keep searching for funding.

#### **Financial review**

The net payments for the year was £793, being all unrestricted in nature.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £60,884.

The reserves policy of the charity is to retain general reserves equivalent to at least 6 months worth of expenditure in order to allow for temporary funding shortages. Based on actual 2023/24 expenditure this equates to approximately £41,100. Any significant funds above this level are utilised for the periodic renewal and refurbishment of the mini bus fleet.

Approved by the board of trustees on 23/10/2024

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Independent examiner's report to the trustees of Keighley Community Transport**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024, which are set out on pages 5 to 10.

### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Rhys North ACA

23/10/2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Keighley Community Transport**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Donations		1,500	-	1,500	3,150
Fuel duty rebate		1,691	-	1,691	1,992
User charges		76,626	-	76,626	61,769
Affiliation fees		1,167	-	1,167	1,088
Profit on disposal of vehicle		-	-	-	500
Other income		418	-	418	42
<b>Total income</b>		<u>81,402</u>	<u>-</u>	<u>81,402</u>	<u>68,541</u>
<b>Expenditure on:</b>					
Salaries and NI	(2)	42,661	-	42,661	40,899
Rent, rates, water, light and heat		11,465	-	11,465	10,157
Insurance		1,480	-	1,480	1,352
Telephone		989	-	989	491
Printing, postage and stationery		558	-	558	264
Sundries		262	-	262	558
Vehicle running costs		20,920	-	20,920	22,602
Volunteers expenses		734	-	734	1,056
Repairs, maintenance and cleaning		111	-	111	497
Depreciation		1,728	-	1,728	1,975
Independent examination		866	-	866	1,170
Professional fees and subscriptions		286	-	286	801
Payroll fees		135	-	135	131
Bad Debts		-	-	-	230
<b>Total expenditure</b>		<u>82,195</u>	<u>-</u>	<u>82,195</u>	<u>82,183</u>
<b>Net income / (expenditure)</b>		<u>(793)</u>	<u>-</u>	<u>(793)</u>	<u>(13,642)</u>
<b>Fund balances brought forward</b>		<u>63,406</u>	<u>360</u>	<u>63,766</u>	<u>77,408</u>
<b>Fund balances carried forward</b>	(3)	<u>62,613</u>	<u>360</u>	<u>62,973</u>	<u>63,766</u>

All incoming resources and resources expended derive from continuing activities.

**Keighley Community Transport**  
**Balance sheet**  
**as at 31 March 2024**

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(4) 1,729	-	1,729	3,457
<b>Total fixed assets</b>	<u>1,729</u>	<u>-</u>	<u>1,729</u>	<u>3,457</u>
<b>Current assets</b>				
Debtors and prepayments	(5) 13,295	-	13,295	10,793
Cash at bank and in hand	(6) 49,012	360	49,372	50,686
<b>Total current assets</b>	<u>62,307</u>	<u>360</u>	<u>62,667</u>	<u>61,479</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Accruals	1,423	-	1,423	1,170
<b>Total current liabilities</b>	<u>1,423</u>	<u>-</u>	<u>1,423</u>	<u>1,170</u>
<b>Net current assets / (liabilities)</b>	<u>60,884</u>	<u>360</u>	<u>61,244</u>	<u>60,309</u>
<b>Net assets</b>	<u>62,613</u>	<u>360</u>	<u>62,973</u>	<u>63,766</u>
<b>Funds</b>				
Unrestricted funds	62,613	-	62,613	63,406
Restricted funds	-	360	360	360
<b>Total funds</b>	<u>62,613</u>	<u>360</u>	<u>62,973</u>	<u>63,766</u>

The financial statements were approved by the board of trustees on 23/10/2024

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Notes to the accounts**

### **for the year ended 31 March 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

No changes have been made to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Improvements to property: over 10 years

Equipment: over 4 years

Motor vehicles: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Keighley Community Transport**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

**2 Staff costs and numbers**

	2024	2023
	£	£
Gross salaries	41,418	39,493
Social security costs	4,460	4,623
Employment allowance	(4,460)	(4,402)
Pensions	1,243	1,185
	<u>42,661</u>	<u>40,899</u>

The average number of employees during the year was 1, being an average of 1 full time equivalent (2023: 1, 1 FTE). There were no employees with emoluments above £60,000.

**Defined contribution pension scheme**

	2024	2023
	£	£
Costs of the scheme to the charity for the year	1,243	1,185

**3 Restricted funds**

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Arnold Clark	360	-	-	-	360
	<u>360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360</u>

**Fund name**

Arnold Clark

**Purpose of restriction**

To support costs for the cleaning and sanitisation of vehicles post Covid-19.

**4 Tangible assets**

	Motor Vehicles	Equipment	Improvements to property	Total
<u>Cost</u>	£	£	£	£
At 1 April 2023	151,846	3,146	1,747	156,739
Additions	-	-	-	-
At 31 March 2024	<u>151,846</u>	<u>3,146</u>	<u>1,747</u>	<u>156,739</u>
<u>Depreciation</u>				
At 1 April 2023	148,637	2,898	1,747	153,282
Charge for year	1,604	124	-	1,728
At 31 March 2024	<u>150,241</u>	<u>3,022</u>	<u>1,747</u>	<u>155,010</u>
<u>Net book value</u>				
At 31 March 2024	<u>1,605</u>	<u>124</u>	<u>-</u>	<u>1,729</u>
At 31 March 2023	<u>3,209</u>	<u>248</u>	<u>-</u>	<u>3,457</u>

**Keighley Community Transport**  
**Notes to the accounts continued**  
**for the year ended 31 March 2024**

<b>5 Debtors and prepayments</b>	2024	2023
	£	£
Debtors	9,616	8,222
Prepayments	699	778
Other debtors	2,980	1,793
	<u>13,295</u>	<u>10,793</u>

<b>6 Cash at bank and in hand</b>	2024	2023
	£	£
Cash at bank	49,336	50,685
Cash in hand	36	1
	<u>49,372</u>	<u>50,686</u>

**7 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee expenses**

During the year one trustee was paid a total of £129 in respect of travel (previous year: nil).

**Keighley Community Transport**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2024**

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Donations	1,500	3,150	-	-	1,500	3,150
Fuel duty rebate	1,691	1,992	-	-	1,691	1,992
User charges	76,626	61,769	-	-	76,626	61,769
Affiliation fees	1,167	1,088	-	-	1,167	1,088
Profit on disposal of vehicle	-	500	-	-	-	500
Other income	418	42	-	-	418	42
<b>Total income</b>	<b>81,402</b>	<b>68,541</b>	<b>-</b>	<b>-</b>	<b>81,402</b>	<b>68,541</b>
<b>Expenditure</b>						
Salaries and NI	42,661	40,899	-	-	42,661	40,899
Rent, rates, water, light and heat	11,465	10,157	-	-	11,465	10,157
Insurance	1,480	1,352	-	-	1,480	1,352
Telephone	989	491	-	-	989	491
Printing, postage and stationery	558	264	-	-	558	264
Sundries	262	558	-	-	262	558
Vehicle running costs	20,920	22,602	-	-	20,920	22,602
Volunteers expenses	734	1,056	-	-	734	1,056
Repairs, maintenance and cleaning	111	263	-	234	111	497
Depreciation	1,728	1,975	-	-	1,728	1,975
Independent examination	866	1,170	-	-	866	1,170
Professional fees and subscriptions	286	801	-	-	286	801
Payroll fees	135	131	-	-	135	131
Bad Debts	-	230	-	-	-	230
<b>Total expenditure</b>	<b>82,195</b>	<b>81,949</b>	<b>-</b>	<b>234</b>	<b>82,195</b>	<b>82,183</b>
<b>Net income / (expenditure)</b>	<b>(793)</b>	<b>(13,408)</b>	<b>-</b>	<b>(234)</b>	<b>(793)</b>	<b>(13,642)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>2,247</b>	<b>-</b>	<b>(2,247)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(793)</b>	<b>(11,161)</b>	<b>-</b>	<b>(2,481)</b>	<b>(793)</b>	<b>(13,642)</b>
<b>Fund balances brought forward</b>	<b>63,406</b>	<b>74,567</b>	<b>360</b>	<b>2,841</b>	<b>63,766</b>	<b>77,408</b>
<b>Fund balances carried forward</b>	<b>62,613</b>	<b>63,406</b>	<b>360</b>	<b>360</b>	<b>62,973</b>	<b>63,766</b>

**KEIGHLEY COMMUNITY TRANSPORT**

England & Wales - Charity number 1027411

---

# Accounts

---

# Keighley Community Transport

Charity number 1027411

## Annual Report and Financial Statements

for the year ended 31 March 2023



WYCAS

COMMUNITY ACCOUNTING  
WEST YORKSHIRE

# **Keighley Community Transport**

## **Annual Report and Financial Statements for the year ended 31 March 2023**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 10

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Keighley Community Transport**

## **Trustees' report for the year ended 31 March 2023**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Gareth Logan	Chair	
Robert Gould		
Muriel Lumley		
John Philip	Treasurer	Deceased 5 September 2022
<b>Charity number</b>	1027411	Registered in England and Wales

### **Registered and principal address**

Units 6 and 7  
Goulborne House  
Goulborne Street  
Keighley  
West Yorkshire  
BD21 1PG

### **Bankers**

TSB Bank plc  
74 Towngate  
Airedale Centre  
Keighley  
BD21 3QE

The Co-operative Bank plc  
PO Box 250  
Skelmersdale  
WN8 6WT

### **Independent examiner**

Rhys North ACA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is governed by a constitution which was adopted on 27 March 1990, and amended 21 July 1993 and 4 September 2007.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Keighley Community Transport**

## **Trustees' report (continued) for the year ended 31 March 2023**

### **Objectives and activities**

#### **The charity's objects**

To promote any charitable purpose for the benefit of the community and in particular the relief of poverty, sickness, old age, infirmity or distress, through the provision of a transportation service.

#### **The charity's main activities**

We provide minibus service for community groups, educational facilities and community sports groups.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

Yet another slow year. This pandemic has shown that most older people are not wanting to mix with others or are now comfortable at staying in.

We continue to provide our service to school and clubs, who can enjoy out of school activities and learn in a different environment. We have spoken to a few residential and nursing homes to tell them about our service, and the benefits to the people there. Quite a few have shown an interest and have said they are looking into using our services.

#### **Financial review**

The net expenditure for the year was £13,642, including net expenditure of £11,161 on unrestricted funds and net expenditure of £2,481 on restricted funds, after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £59,949.

The reserves policy of the charity is to retain general reserves equivalent to at least 6 months worth of expenditure in order to allow for temporary funding shortages. Based on actual 2022/2023 expenditure this equates to £40,100. Any significant funds above this level are utilised for the periodic renewal and refurbishment of the mini bus fleet.

Approved by the board of trustees on 25/1/2024

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Independent examiner's report to the trustees of Keighley Community Transport**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023, which are set out on pages 5 to 10.

### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Rhys North ACA

29/1/2024

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Keighley Community Transport**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2023**

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	3,150	-	3,150	17,508
Fuel duty rebate		1,992	-	1,992	1,343
User charges		61,769	-	61,769	32,851
Affiliation fees		1,088	-	1,088	850
Profit on disposal of vehicle		500	-	500	2,500
Other income		42	-	42	100
<b>Total income</b>		<b>68,541</b>	<b>-</b>	<b>68,541</b>	<b>55,152</b>
<b>Expenditure on:</b>					
Salaries and NI	(3)	40,899	-	40,899	42,202
Rent, rates, water, light and heat		10,157	-	10,157	9,789
Insurance		1,352	-	1,352	1,777
Telephone		491	-	491	439
Printing, postage and stationery		264	-	264	557
Sundries		558	-	558	404
Vehicle running costs		22,602	-	22,602	18,300
Volunteers expenses		1,056	-	1,056	911
Repairs, maintenance and cleaning		263	234	497	490
Depreciation		1,975	-	1,975	2,391
Independent examination		1,170	-	1,170	690
Professional fees and subscriptions		801	-	801	583
Payroll fees		131	-	131	185
Bad Debts		230	-	230	-
<b>Total expenditure</b>		<b>81,949</b>	<b>234</b>	<b>82,183</b>	<b>78,718</b>
<b>Net income / (expenditure)</b>		<b>(13,408)</b>	<b>(234)</b>	<b>(13,642)</b>	<b>(23,566)</b>
<b>Transfers between funds</b>		<b>2,247</b>	<b>(2,247)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(11,161)</b>	<b>(2,481)</b>	<b>(13,642)</b>	<b>(23,566)</b>
<b>Fund balances brought forward</b>		<b>74,567</b>	<b>2,841</b>	<b>77,408</b>	<b>100,974</b>
<b>Fund balances carried forward</b>	(4)	<b>63,406</b>	<b>360</b>	<b>63,766</b>	<b>77,408</b>

All incoming resources and resources expended derive from continuing activities.

**Keighley Community Transport**  
**Balance sheet**  
**as at 31 March 2023**

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 3,457	-	3,457	5,432
<b>Total fixed assets</b>	<u>3,457</u>	<u>-</u>	<u>3,457</u>	<u>5,432</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 10,793	-	10,793	15,140
Cash at bank and in hand	(7) 50,326	360	50,686	57,526
<b>Total current assets</b>	<u>61,119</u>	<u>360</u>	<u>61,479</u>	<u>72,666</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Accruals	1,170	-	1,170	690
<b>Total current liabilities</b>	<u>1,170</u>	<u>-</u>	<u>1,170</u>	<u>690</u>
<b>Net current assets / (liabilities)</b>	<u>59,949</u>	<u>360</u>	<u>60,309</u>	<u>71,976</u>
<b>Net assets</b>	<u>63,406</u>	<u>360</u>	<u>63,766</u>	<u>77,408</u>
<b>Funds</b>				
Unrestricted funds	63,406	-	63,406	74,567
Restricted funds	-	360	360	2,841
<b>Total funds</b>	<u>63,406</u>	<u>360</u>	<u>63,766</u>	<u>77,408</u>

The financial statements were approved by the board of trustees on 25/1/2024

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Notes to the accounts**

### **for the year ended 31 March 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

No changes have been made to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Improvements to property: over 10 years

Equipment: over 4 years

Motor vehicles: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

**Keighley Community Transport**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Arnold Clark	-	-	-	1,000
HMRC Job Retention Scheme (JRS)	-	-	-	14,005
Bradford Metropolitan District Council (BMDC)	-	-	-	2,400
Other donations	3,150	-	3,150	103
	<u>3,150</u>	<u>-</u>	<u>3,150</u>	<u>17,508</u>

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	39,493	40,672
Social security costs	4,623	4,422
Employment allowance	(4,402)	(4,000)
Pensions	1,185	1,108
	<u>40,899</u>	<u>42,202</u>

The average number of employees during the year was 1, being an average of 1 full time equivalent (2022: 1, 1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	1,185	1,108

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Arnold Clark	594	-	234	-	360
BMDC Transformation Fund	2,247	-	-	(2,247)	-
	<u>2,841</u>	<u>-</u>	<u>234</u>	<u>(2,247)</u>	<u>360</u>

Fund name	Purpose of restriction
Arnold Clark	To support costs for the cleaning and sanitisation of vehicles post Covid-19.
BMDC Transformation Fund	To support business development activities. The transfer is for an agreed transfer to unrestricted funds.

**Keighley Community Transport**  
**Notes to the accounts continued**  
**for the year ended 31 March 2023**

<b>5 Tangible assets</b>	Motor Vehicles	Equipment	Improvements to property	Total
<u>Cost</u>	£	£	£	£
At 1 April 2022	154,336	3,146	1,747	159,229
Additions	-	-	-	-
Disposals	(2,490)	-	-	(2,490)
At 31 March 2023	<u>151,846</u>	<u>3,146</u>	<u>1,747</u>	<u>156,739</u>
<u>Depreciation</u>				
At 1 April 2022	149,523	2,527	1,747	153,797
Depn reversed re. disposals	(2,490)	-	-	(2,490)
Charge for year	1,604	371	-	1,975
At 31 March 2023	<u>148,637</u>	<u>2,898</u>	<u>1,747</u>	<u>153,282</u>
<u>Net book value</u>				
At 31 March 2023	<u>3,209</u>	<u>248</u>	<u>-</u>	<u>3,457</u>
At 31 March 2022	<u>4,813</u>	<u>619</u>	<u>-</u>	<u>5,432</u>

<b>6 Debtors and prepayments</b>	2023	2022
	£	£
Debtors	8,222	11,097
Prepayments	778	682
Other debtors	1,793	3,361
	<u>10,793</u>	<u>15,140</u>

<b>7 Cash at bank and in hand</b>	2023	2022
	£	£
Cash at bank	50,685	57,227
Cash in hand	1	299
	<u>50,686</u>	<u>57,526</u>

**8 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Keighley Community Transport**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2023**

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	3,150	103	-	17,405	3,150	17,508
Fuel duty rebate	1,992	1,343	-	-	1,992	1,343
User charges	61,769	32,851	-	-	61,769	32,851
Affiliation fees	1,088	850	-	-	1,088	850
Profit on disposal of vehicle	500	2,500	-	-	500	2,500
Other income	42	100	-	-	42	100
<b>Total income</b>	<b>68,541</b>	<b>37,747</b>	<b>-</b>	<b>17,405</b>	<b>68,541</b>	<b>55,152</b>
<b>Expenditure</b>						
Salaries and NI	40,899	28,197	-	14,005	40,899	42,202
Rent, rates, water, light and heat	10,157	5,164	-	4,625	10,157	9,789
Insurance	1,352	1,777	-	-	1,352	1,777
Telephone	491	439	-	-	491	439
Printing, postage and stationery	264	404	-	153	264	557
Sundries	558	404	-	-	558	404
Vehicle running costs	22,602	13,625	-	4,675	22,602	18,300
Volunteers expenses	1,056	911	-	-	1,056	911
Repairs, maintenance and cleaning	263	84	234	406	497	490
Depreciation	1,975	2,391	-	-	1,975	2,391
Independent examination	1,170	690	-	-	1,170	690
Professional fees and subscriptions	801	583	-	-	801	583
Payroll fees	131	185	-	-	131	185
Bad Debts	230	-	-	-	230	-
<b>Total expenditure</b>	<b>81,949</b>	<b>54,854</b>	<b>234</b>	<b>23,864</b>	<b>82,183</b>	<b>78,718</b>
<b>Net income / (expenditure)</b>	<b>(13,408)</b>	<b>(17,107)</b>	<b>(234)</b>	<b>(6,459)</b>	<b>(13,642)</b>	<b>(23,566)</b>
<b>Transfers between funds</b>	<b>2,247</b>	<b>-</b>	<b>(2,247)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(11,161)</b>	<b>(17,107)</b>	<b>(2,481)</b>	<b>(6,459)</b>	<b>(13,642)</b>	<b>(23,566)</b>
<b>Fund balances brought forward</b>	<b>74,567</b>	<b>91,674</b>	<b>2,841</b>	<b>9,300</b>	<b>77,408</b>	<b>100,974</b>
<b>Fund balances carried forward</b>	<b>63,406</b>	<b>74,567</b>	<b>360</b>	<b>2,841</b>	<b>63,766</b>	<b>77,408</b>

**KEIGHLEY COMMUNITY TRANSPORT**

England & Wales - Charity number 1027411

---

# Accounts

---

Keighley Community Transport

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name Position Dates

Gareth Logan Chair

Robert Gould

Muriel Lumley

John Philip Treasurer

Charity number 1027411 Registered in England and Wales

Registered and principal address Bankers

Units 6 and 7 TSB Bank plc The Co-operative Bank plc

Goulborne House 74 Towngate PO Box 250

Goulborne Street Airedale Centre Skelmersdale

Keighley Keighley WN8 6WT

West Yorkshire BD21 3QE

BD21 1PG

Independent examiner

Rhys North ACA

West Yorkshire Community Accountancy Service CIO

Stringer House

34 Lupton Street

Leeds

LS10 2QW

Structure, governance and management

Method of recruitment and appointment of trustees

The charity is governed by a constitution which was adopted on 27 March 1990, and amended 21 July

1993 and 4 September 2007.

The trustees of the charity are appointed by the members at the AGM.

Keighley Community Transport

Trustees' report for the year ended 31 March 2022

Objectives and activities

The charity's objects

To promote any charitable purpose for the benefit of the community and in particular the relief of poverty,

sickness, old age, infirmity or distress, through the provision of a transportation service.

The charity's main activities

We provide minibus service for community groups, educational facilities and community sports groups.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity

Commission's general guidance on public benefit.

Achievements and performance

We have had a difficult year yet again, as I expect the majority of community groups/charities/businesses will

have had the same struggles.

We began to look at re-opening in September 2021, hoping that the schools would be back and that the other

groups would slowly find the confidence to come back. Unfortunately, this was a lot slower than we had

anticipated, the schools were still within a "lockdown" whereby they stayed indoors within their own bubbles.

So, the predicted return to use our transport was a lot slower. Many schools didn't start to return to some sort

of normality until January 2022.

Whilst in the pandemic The Friends of Airedale decided that they were no longer going to provide ad hoc one to

one transport – this is transport using a car to help elderly/vulnerable people, who for whatever reason, cannot

use public transport to access their medical appointments. This service is/was a lifeline to many people living

on the outskirts of towns/villages within the catchment area of Airedale NHS Trust.

We decided to extend our services into this area and have now purchased a Peugeot Partner from Airedale

General Hospital (Friends of Airedale Hospital) which would enable us to help those in need. The hospital would

also point people in our direction whom may need our support. We are hoping to blend this individual service

into our current group service.

We would like to thank the volunteers who have still continued to give their time, and to all our customers who

have trust in us to provide our service.

Financial review

The net expenditure for the year was £23,566, including net expenditure of £17,107 on unrestricted funds and

net expenditure of £6,459 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £69,135.

The reserves policy of the charity is to retain general reserves equivalent to at least 6 months worth of

expenditure in order to allow for temporary funding shortages. Any significant funds above this level are utilised

for the periodic renewal and refurbishment of the mini bus fleet.

Signed on behalf of the board of trustees on 9/12/2022

Gareth Logan (Trustee)

Keighley Community Transport Trustees' report for the year ended 31 March 2022 Reference and administrative details of the charity, its trustees and advisors The trustees during the financial year and up to and including the date the report was approved were: Name Position Dates Gareth Logan Chair Robert Gould Muriel Lumley John Philip Treasurer Charity number 1027411 Registered in England and Wales Registered and principal address Bankers Units 6 and 7 TSB Bank plc The Co-operative Bank plc Goulborne House 74 Towngate PO Box 250 Goulborne Street Airedale Centre Skelmersdale Keighley Keighley WN8 6WT West Yorkshire BD21 3QE BD21 1PG Independent

examiner Rhys North ACA West Yorkshire Community Accountancy Service CIO Stringer House 34 Lupton Street Leeds LS10 2QW Structure, governance and management Method of recruitment and appointment of trustees The charity is governed by a constitution which was adopted on 27 March 1990, and amended 21 July 1993 and 4 September 2007. The trustees of the charity are appointed by the members at the AGM. 2 Keighley Community Transport Trustees' report (continued) for the year ended 31 March 2022 Objectives and activities The charity's objects To promote any charitable purpose for the benefit of the community and in particular the relief of poverty, sickness, old age, infirmity or distress, through the provision of a transportation service. The charity's main activities We provide minibus service for community groups, educational facilities and community sports groups. Public benefit statement In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit. Achievements and performance We have had a difficult year yet again, as I expect the majority of community groups/charities/businesses will have had the same struggles. We began to look at re-opening in September 2021, hoping that the schools would be back and that the other groups would slowly find the confidence to come back. Unfortunately, this was a lot slower than we had anticipated, the schools were still within a "lockdown" whereby they stayed indoors within their own bubbles. So, the predicted return to use our transport was a lot slower. Many schools didn't start to return to some sort of normality until January 2022. Whilst in the pandemic The Friends of Airedale decided that they were no longer going to provide ad hoc one to one transport – this is transport using a car to help elderly/vulnerable people, who for whatever reason, cannot use public transport to access their medical appointments. This service is/was a lifeline to many people living on the outskirts of towns/villages within the catchment area of Airedale NHS Trust. We decided to extend our services into this area and have now purchased a Peugeot Partner from Airedale General Hospital (Friends of Airedale Hospital) which would enable us to help those in need. The hospital would also point people in our direction whom may need our support. We are hoping to blend this individual service into our current group service. We would like to thank the volunteers who have still continued to give their time, and to all our customers who have trust in us to provide our service. Financial review The net expenditure for the year was £23,566, including net expenditure of £17,107 on unrestricted funds and net expenditure of £6,459 on restricted funds after transfers. Reserves policy The charity's free reserves, excluding fixed assets, at the year end were £69,135. The reserves policy of the charity is to retain general reserves equivalent to at least 6 months worth of expenditure in order to allow for temporary funding shortages. Any significant funds above this level are utilised for the periodic renewal and refurbishment of the mini bus fleet. Signed on behalf of the board of trustees on 9/12/2022 Gareth Logan (Trustee) Keighley Community Transport Trustees' report for the year ended 31 March 2022 Reference and administrative details of the charity, its trustees and advisors The trustees during the financial year and up to and including the date the report was approved were: Name Position Dates Gareth Logan Chair Robert Gould Muriel Lumley John Philip Treasurer Charity number 1027411 Registered in England and Wales Registered and principal address Bankers Units 6 and 7 TSB Bank plc The Co-operative Bank plc Goulborne House 74 Towngate PO Box 250 Goulborne Street Airedale Centre Skelmersdale Keighley Keighley WN8 6WT West Yorkshire BD21 3QE BD21 1PG Independent examiner Rhys North ACA West Yorkshire Community Accountancy Service CIO Stringer House 34 Lupton Street Leeds LS10 2QW Structure, governance and management Method of recruitment and appointment of trustees The charity is governed by a constitution which was adopted on 27 March 1990, and amended 21 July 1993 and 4 September 2007. The trustees of the charity are appointed by the members at the AGM. 2 Keighley Community Transport Trustees' report (continued) for the year ended 31 March 2022 Objectives and activities The charity's objects To promote any charitable purpose for the benefit of the community and in particular the relief of poverty, sickness, old age, infirmity or distress, through the provision of

a transportation service. The charity's main activities We provide minibus service for community groups, educational facilities and community sports groups. Public benefit statement In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit. Achievements and performance We have had a difficult year yet again, as I expect the majority of community groups/charities/businesses will have had the same struggles. We began to look at re-opening in September 2021, hoping that the schools would be back and that the other groups would slowly find the confidence to come back. Unfortunately, this was a lot slower than we had anticipated, the schools were still within a "lockdown" whereby they stayed indoors within their own bubbles. So, the predicted return to use our transport was a lot slower. Many schools didn't start to return to some sort of normality until January 2022. Whilst in the pandemic The Friends of Airedale decided that they were no longer going to provide ad hoc one to one transport – this is transport using a car to help elderly/vulnerable people, who for whatever reason, cannot use public transport to access their medical appointments. This service is/was a lifeline to many people living on the outskirts of towns/villages within the catchment area of Airedale NHS Trust. We decided to extend our services into this area and have now purchased a Peugeot Partner from Airedale General Hospital (Friends of Airedale Hospital) which would enable us to help those in need. The hospital would also point people in our direction whom may need our support. We are hoping to blend this individual service into our current group service. We would like to thank the volunteers who have still continued to give their time, and to all our customers who have trust in us to provide our service. Financial review The net expenditure for the year was £23,566, including net expenditure of £17,107 on unrestricted funds and net expenditure of £6,459 on restricted funds after transfers. Reserves policy The charity's free reserves, excluding fixed assets, at the year end were £69,135. The reserves policy of the charity is to retain general reserves equivalent to at least 6 months worth of expenditure in order to allow for temporary funding shortages. Any significant funds above this level are utilised for the periodic renewal and refurbishment of the mini bus fleet. Signed on behalf of the board of trustees on 9/12/2022 Gareth Logan (Trustee)

# **Keighley Community Transport**

Charity number 1027411

## **Annual Report and Financial Statements for the year ended 31 March 2022**



West Yorkshire Community Accounting Service

# **Keighley Community Transport**

## **Annual Report and Financial Statements for the year ended 31 March 2022**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 11

**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Keighley Community Transport**

## **Trustees' report for the year ended 31 March 2022**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Gareth Logan	Chair	
Robert Gould		
Muriel Lumley		
John Philip	Treasurer	
<b>Charity number</b>	1027411	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Units 6 and 7	TSB Bank plc	The Co-operative Bank plc
Goulborne House	74 Towngate	PO Box 250
Goulborne Street	Airedale Centre	Skelmersdale
Keighley	Keighley	WN8 6WT
West Yorkshire	BD21 3QE	
BD21 1PG		

### **Independent examiner**

Rhys North ACA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is governed by a constitution which was adopted on 27 March 1990, and amended 21 July 1993 and 4 September 2007.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Keighley Community Transport**

## **Trustees' report (continued) for the year ended 31 March 2022**

### **Objectives and activities**

#### **The charity's objects**

To promote any charitable purpose for the benefit of the community and in particular the relief of poverty, sickness, old age, infirmity or distress, through the provision of a transportation service.

#### **The charity's main activities**

We provide minibus service for community groups, educational facilities and community sports groups.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

We have had a difficult year yet again, as I expect the majority of community groups/charities/businesses will have had the same struggles.

We began to look at re-opening in September 2021, hoping that the schools would be back and that the other groups would slowly find the confidence to come back. Unfortunately, this was a lot slower than we had anticipated, the schools were still within a "lockdown" whereby they stayed indoors within their own bubbles. So, the predicted return to use our transport was a lot slower. Many schools didn't start to return to some sort of normality until January 2022.

Whilst in the pandemic The Friends of Airedale decided that they were no longer going to provide ad hoc one to one transport – this is transport using a car to help elderly/vulnerable people, who for whatever reason, cannot use public transport to access their medical appointments. This service is/was a lifeline to many people living on the outskirts of towns/villages within the catchment area of Airedale NHS Trust.

We decided to extend our services into this area and have now purchased a Peugeot Partner from Airedale General Hospital (Friends of Airedale Hospital) which would enable us to help those in need. The hospital would also point people in our direction whom may need our support. We are hoping to blend this individual service into our current group service.

We would like to thank the volunteers who have still continued to give their time, and to all our customers who have trust in us to provide our service.

#### **Financial review**

The net expenditure for the year was £23,566, including net expenditure of £17,107 on unrestricted funds and net expenditure of £6,459 on restricted funds after transfers.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £69,135.

The reserves policy of the charity is to retain general reserves equivalent to at least 6 months worth of expenditure in order to allow for temporary funding shortages. Any significant funds above this level are utilised for the periodic renewal and refurbishment of the mini bus fleet.

Signed on behalf of the board of trustees on 9/12/2022

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Independent examiner's report to the trustees of Keighley Community Transport**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022, which are set out on pages 5 to 11.

### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Rhys North ACA

12/12/2022

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Keighley Community Transport**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	103	17,405	17,508	51,743
Fuel duty rebate		1,343	-	1,343	926
User charges		32,851	-	32,851	-
Affiliation fees		850	-	850	-
Profit on disposal of vehicle		2,500	-	2,500	-
Other income		100	-	100	-
<b>Total income</b>		<u>37,747</u>	<u>17,405</u>	<u>55,152</u>	<u>52,669</u>
<b>Expenditure on:</b>					
Salaries and NI	(3)	28,197	14,005	42,202	38,332
Rent, rates, water, light and heat		5,164	4,625	9,789	9,783
Insurance		1,777	-	1,777	1,995
Telephone		439	-	439	717
Printing, postage and stationery		404	153	557	8
Sundries		404	-	404	285
Vehicle running costs		13,625	4,675	18,300	2,696
Volunteers expenses		911	-	911	41
Repairs, maintenance and cleaning		84	406	490	18
Depreciation		2,391	-	2,391	9,659
Independent examination		690	-	690	690
Professional fees and subscriptions		583	-	583	268
Payroll fees		185	-	185	186
Computer equipment		-	-	-	-
Bad Debts		-	-	-	79
<b>Total expenditure</b>		<u>54,854</u>	<u>23,864</u>	<u>78,718</u>	<u>64,757</u>
<b>Net income / (expenditure)</b>		<u>(17,107)</u>	<u>(6,459)</u>	<u>(23,566)</u>	<u>(12,088)</u>
<b>Fund balances brought forward</b>		<u>91,674</u>	<u>9,300</u>	<u>100,974</u>	<u>113,062</u>
<b>Fund balances carried forward</b>	(4)	<u>74,567</u>	<u>2,841</u>	<u>77,408</u>	<u>100,974</u>

All incoming resources and resources expended derive from continuing activities.

**Keighley Community Transport**  
**Balance sheet**  
**as at 31 March 2022**

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets (5)	5,432	-	5,432	910
<b>Total fixed assets</b>	<u>5,432</u>	<u>-</u>	<u>5,432</u>	<u>910</u>
<b>Current assets</b>				
Debtors and prepayments (6)	15,140	-	15,140	5,549
Cash at bank and in hand (7)	54,685	2,841	57,526	96,227
<b>Total current assets</b>	<u>69,825</u>	<u>2,841</u>	<u>72,666</u>	<u>101,776</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals (8)	690	-	690	1,712
<b>Total current liabilities</b>	<u>690</u>	<u>-</u>	<u>690</u>	<u>1,712</u>
<b>Net current assets / (liabilities)</b>	<u>69,135</u>	<u>2,841</u>	<u>71,976</u>	<u>100,064</u>
<b>Net assets</b>	<u>74,567</u>	<u>2,841</u>	<u>77,408</u>	<u>100,974</u>
<b>Funds</b>				
Unrestricted funds	74,567	-	74,567	91,674
Restricted funds	-	2,841	2,841	9,300
<b>Total funds</b>	<u>74,567</u>	<u>2,841</u>	<u>77,408</u>	<u>100,974</u>

The financial statements were approved by the board of trustees on 9/12/2022

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Notes to the accounts**

### **for the year ended 31 March 2022**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The charity has changed its depreciation policy from 15% reducing balance to depreciating its equipment on a four year life basis. As a result additional depreciation of £576 has been charged in the year ending 31 March 2022. There have been no other changes to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Improvements to property: over 10 years

Equipment: over 4 years

Motor vehicles: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# Keighley Community Transport

## Notes to the accounts continued

### for the year ended 31 March 2022

#### 1 Accounting policies continued

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

#### 2 Grants and donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Arnold Clark	-	1,000	1,000	-
HMRC Job Retention Scheme (JRS)	-	14,005	14,005	25,762
Bradford Metropolitan District Council (BMDC)	-	2,400	2,400	15,000
National Lottery Community Fund	-	-	-	9,300
Other donations	103	-	103	1,681
	<u>103</u>	<u>17,405</u>	<u>17,508</u>	<u>51,743</u>

#### 3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	40,672	37,222
Social security costs	4,422	3,895
Employment allowance	(4,000)	(3,895)
Pensions	1,108	1,110
	<u>42,202</u>	<u>38,332</u>

The average number of employees during the year was 1, being an average of 1 full time equivalent (2021: 1, 1 FTE). There were no employees with emoluments above £60,000.

##### Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	1,108	1,110
Amount of any contributions outstanding at the year end	-	215

#### 4 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
HMRC JRS	-	14,005	14,005	-	-
National Lottery Community Fund	9,300	-	9,300	-	-
Arnold Clark	-	1,000	406	-	594
BMDC Transformation Fund	-	2,400	153	-	2,247
	<u>9,300</u>	<u>17,405</u>	<u>23,864</u>	<u>-</u>	<u>2,841</u>

# Keighley Community Transport

## Notes to the accounts continued

### for the year ended 31 March 2022

#### 4 Restricted funds continued

Fund name	Purpose of restriction
HMRC JRS	To support the employment costs of furloughed staff due to Covid-19.
National Lottery Community Fund	To support the charity as it recommenced activities following Covid-19.
Arnold Clark	To support costs for the cleaning and sanitisation of vehicles post Covid-19.
BMDC Transformation Fund	To support business development activities.

#### 5 Tangible assets

	Motor Vehicles	Equipment	Improvements to property	Total
<b>Cost</b>	£	£	£	£
At 1 April 2021	172,314	12,626	1,747	186,687
Additions	6,417	496	-	6,913
Disposals	(24,395)	(9,976)	-	(34,371)
At 31 March 2022	<u>154,336</u>	<u>3,146</u>	<u>1,747</u>	<u>159,229</u>
<b>Depreciation</b>				
At 1 April 2021	172,314	11,716	1,747	185,777
Depn reversed re. disposals	(24,395)	(9,976)	-	(34,371)
Charge for year	1,604	787	-	2,391
At 31 March 2022	<u>149,523</u>	<u>2,527</u>	<u>1,747</u>	<u>153,797</u>
<b>Net book value</b>				
At 31 March 2022	<u>4,813</u>	<u>619</u>	<u>-</u>	<u>5,432</u>
At 31 March 2021	<u>-</u>	<u>910</u>	<u>-</u>	<u>910</u>

#### 6 Debtors and prepayments

	2022	2021
	£	£
Debtors	11,097	3,920
Prepayments	682	1,068
Other debtors	3,361	561
	<u>15,140</u>	<u>5,549</u>

#### 7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	57,227	96,185
Cash in hand	299	42
	<u>57,526</u>	<u>96,227</u>

#### 8 Creditors and accruals

	2022	2021
	£	£
Creditors	-	1,022
Accruals	690	690
	<u>690</u>	<u>1,712</u>

**Keighley Community Transport**  
**Notes to the accounts continued**  
**for the year ended 31 March 2022**

**9 Related party transactions**

**Trustee expenses**

No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees and the manager. The total employee benefits received were £46,417 (previous year: £38,332).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

## Keighley Community Transport

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	103	16,681	17,405	35,062	17,508	51,743
Fuel duty rebate	1,343	926	-	-	1,343	926
User charges	32,851	-	-	-	32,851	-
Affiliation fees	850	-	-	-	850	-
Profit on disposal of vehicle	2,500	-	-	-	2,500	-
Other income	100	-	-	-	100	-
<b>Total income</b>	<b>37,747</b>	<b>17,607</b>	<b>17,405</b>	<b>35,062</b>	<b>55,152</b>	<b>52,669</b>
<b>Expenditure</b>						
Salaries and NI	28,197	12,570	14,005	25,762	42,202	38,332
Rent, rates, water, light and heat	5,164	9,783	4,625	-	9,789	9,783
Insurance	1,777	1,995	-	-	1,777	1,995
Telephone	439	717	-	-	439	717
Printing, postage and stationery	404	8	153	-	557	8
Sundries	404	285	-	-	404	285
Vehicle running costs	13,625	2,696	4,675	-	18,300	2,696
Volunteers expenses	911	41	-	-	911	41
Repairs, maintenance and cleaning	84	18	406	-	490	18
Depreciation	2,391	9,659	-	-	2,391	9,659
Independent examination	690	690	-	-	690	690
Professional fees and subscriptions	583	268	-	-	583	268
Payroll fees	185	186	-	-	185	186
Computer equipment	-	-	-	-	-	-
Bad Debts	-	79	-	-	-	79
<b>Total expenditure</b>	<b>54,854</b>	<b>38,995</b>	<b>23,864</b>	<b>25,762</b>	<b>78,718</b>	<b>64,757</b>
<b>Net income / (expenditure)</b>	<b>(17,107)</b>	<b>(21,388)</b>	<b>(6,459)</b>	<b>9,300</b>	<b>(23,566)</b>	<b>(12,088)</b>
<b>Fund balances brought forward</b>	<b>91,674</b>	<b>113,062</b>	<b>9,300</b>	<b>-</b>	<b>100,974</b>	<b>113,062</b>
<b>Fund balances carried forward</b>	<b>74,567</b>	<b>91,674</b>	<b>2,841</b>	<b>9,300</b>	<b>77,408</b>	<b>100,974</b>

# **Keighley Community Transport**

## **Independent examiner's report to the trustees of Keighley Community Transport**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022, which are set out on pages 5 to 11.

### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Signed:  .....

Name: Rhys North ACA

12/12/2022

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**KEIGHLEY COMMUNITY TRANSPORT**

England & Wales - Charity number 1027411

---

# Accounts

---

# **Keighley Community Transport**

Charity number 1027411

## **Annual Report and Financial Statements for the year ended 31 March 2021**



West Yorkshire Community Accounting Service

# **Keighley Community Transport**

## **Annual Report and Financial Statements for the year ended 31 March 2021**

<b>Contents</b>	<b>Page</b>
Trustees' report	2 to 3
Examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 10

**Prepared by West Yorkshire Community Accounting Service**

# Keighley Community Transport

## Trustees' report for the year ended 31 March 2021

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Gareth Logan	Chair	
Robert Gould		
Muriel Lumley		
John Philip	Treasurer	
<b>Charity number</b>	1027411	Registered in England and Wales
<b>Registered and principal address</b>	<b>Bankers</b>	
Units 6 and 7	TSB Bank plc	The Co-operative Bank plc
Goulborne House	74 Towngate	PO Box 250
Goulborne Street	Airedale Centre	Skelmersdale
Keighley	Keighley	WN8 6WT
West Yorkshire	BD21 3QE	
BD21 1PG		

### Independent examiner

Rhys North ACA

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is governed by a constitution which was adopted on 27 March 1990, and amended 21 July 1993 and 4 September 2007.

### Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

# **Keighley Community Transport**

## **Trustees' report (continued) for the year ended 31 March 2021**

### **Objectives and activities**

#### **The charity's objects**

To promote any charitable purpose for the benefit of the community and in particular the relief of poverty, sickness, old age, infirmity or distress, through the provision of a transportation service.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

This has been a difficult year due to the global pandemic.

We closed down the service in March 2020 and are hoping to reopen the service in the foreseeable future.

I would like to thank the trustees for their unwavering support and our Transport Manager and the volunteers for their continuing support at these difficult times.

Hopefully the service will go from strength to strength when we open up, then we can have a more positive report.

#### **Financial review**

The net expenditure for the year was £12,088, including net expenditure of £21,388 on unrestricted funds and net income of £9,300 on restricted funds.

When the coronavirus pandemic hit in March 2020, we closed our operation down so that we could lower the outgoing costs. We significantly lowered the insurance on the vehicles which we then "sorn" the vehicles, utility costs reduced as we were not using nearly as much electricity or water and we also benefitted from Bradford Council Rates Covid grants.

Moving forward we have plans to prepare a budget and cash flow forecast to enable us to monitor our financial position as we emerge from the effects of the pandemic.

Due to Covid restrictions, we have not had any formal Board meetings although trustees have maintained contact with the transport manager. The organisation has enough money in the bank and reserves to continue as a going concern. As mentioned earlier, we had reduced our outgoings during lock down and successfully applied for grants to cover the opening up costs for our organisation. HMRC furlough grants have covered the majority of employment costs and a National Lottery Community Fund is available to help the charity re-start its activities.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £90,764.

The reserves policy of the charity is to retain general reserves equivalent to at least 6 months worth of expenditure in order to allow for temporary funding shortages. Any significant funds above this level are utilised for the periodic renewal and refurbishment of the mini bus fleet.

Signed on behalf of the board of trustees on 16/08/2021

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Independent examiner's report to the trustees of Keighley Community Transport**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021, which are set out on pages 5 to 10.

### **Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts as carried out under section 145 of 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 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Rhys North ACA

17/08/2021

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Keighley Community Transport**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2021**

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	16,681	35,062	51,743	4,934
Fuel duty rebate		926	-	926	1,383
User charges		-	-	-	55,397
Other income		-	-	-	556
Affiliation fees		-	-	-	1,279
<b>Total income</b>		<u>17,607</u>	<u>35,062</u>	<u>52,669</u>	<u>63,549</u>
<b>Expenditure on:</b>					
Salaries and NI	(3)	12,570	25,762	38,332	38,311
Rent, rates, water, light and heat		9,783	-	9,783	10,831
Insurance		1,995	-	1,995	2,072
Telephone		717	-	717	708
Printing, postage and stationery		8	-	8	606
Sundries		285	-	285	887
Vehicle running costs		2,696	-	2,696	22,248
Volunteers expenses		41	-	41	1,808
Repairs, maintenance and cleaning		18	-	18	416
Depreciation		9,659	-	9,659	24,055
Independent examination		690	-	690	690
Professional fees		268	-	268	429
Subscriptions		-	-	-	142
Drinks machine rental and refreshments		-	-	-	129
Travel and entertaining		-	-	-	6
Payroll expenses		186	-	186	161
Equipment		-	-	-	333
Bad Debts		79	-	79	523
<b>Total expenditure</b>		<u>38,995</u>	<u>25,762</u>	<u>64,757</u>	<u>104,355</u>
<b>Net movement in funds</b>		<u>(21,388)</u>	<u>9,300</u>	<u>(12,088)</u>	<u>(40,806)</u>
<b>Fund balances brought forward</b>		<u>113,062</u>	<u>-</u>	<u>113,062</u>	<u>153,868</u>
<b>Fund balances carried forward</b>	(4)	<u>91,674</u>	<u>9,300</u>	<u>100,974</u>	<u>113,062</u>

All incoming resources and resources expended derive from continuing activities.

# Keighley Community Transport

## Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 910	-	910	10,569
<b>Total fixed assets</b>	<u>910</u>	<u>-</u>	<u>910</u>	<u>10,569</u>
<b>Current assets</b>				
Debtors and prepayments	(6) 3,088	2,461	5,549	10,360
Cash at bank and in hand	(7) 89,388	6,839	96,227	92,911
<b>Total current assets</b>	<u>92,476</u>	<u>9,300</u>	<u>101,776</u>	<u>103,271</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 1,712	-	1,712	778
<b>Total current liabilities</b>	<u>1,712</u>	<u>-</u>	<u>1,712</u>	<u>778</u>
<b>Net current assets / (liabilities)</b>	<u>90,764</u>	<u>9,300</u>	<u>100,064</u>	<u>102,493</u>
<b>Net assets</b>	<u>91,674</u>	<u>9,300</u>	<u>100,974</u>	<u>113,062</u>
<b>Funds</b>				
Unrestricted funds	91,674	-	91,674	113,062
Restricted funds	-	9,300	9,300	-
<b>Total funds</b>	<u>91,674</u>	<u>9,300</u>	<u>100,974</u>	<u>113,062</u>

The financial statements were approved by the board of trustees on 16/08/2021

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Notes to the accounts**

### **for the year ended 31 March 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Improvements to property: over 10 years

Equipment: 15% on reducing balance

Motor vehicles: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

# Keighley Community Transport

## Notes to the accounts continued

### for the year ended 31 March 2021

#### 1 Accounting policies continued

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

#### 2 Grants and donations

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
HM Revenue & Customs	-	25,762	25,762	1,601
City of Bradford Metropolitan District Council	15,000	-	15,000	-
National Lottery Community Fund	-	9,300	9,300	-
Donations	1,681	-	1,681	3,333
	<u>16,681</u>	<u>35,062</u>	<u>51,743</u>	<u>4,934</u>

#### 3 Staff costs and numbers

	2021	2020
	£	£
Gross salaries	37,222	35,030
Social security costs	3,895	3,643
Employment allowance	(3,895)	(3,000)
Pensions	1,110	2,638
	<u>38,332</u>	<u>38,311</u>

The average number employees during the year was 1, being an average of 1 full time equivalent (2020: 1, 1 FTE). There were no employees with emoluments above £60,000.

#### Defined contribution pension scheme

	2021	2020
	£	£
Costs of the scheme to the charity for the year	1,110	2,638
Amount of any contributions outstanding at the year end	215	-

#### 4 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Coronavirus Job Retention Scheme	-	25,762	25,762	-	-
National Lottery Community Fund	-	9,300	-	-	9,300
	<u>-</u>	<u>35,062</u>	<u>25,762</u>	<u>-</u>	<u>9,300</u>

##### Fund name

##### Purpose of restriction

Coronavirus Job Retention Scheme	To support the employment costs of furloughed staff due to Covid-19.
National Lottery Community Fund	To recommence the charity activities i.e. vehicles costs, Insurance, Promotional cost.

**Keighley Community Transport**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

**5 Tangible assets**

	Motor Vehicles	Equipment	Improvements to property	Total
<u>Cost</u>		£	£	£
At 1 April 2020	172,314	12,626	1,747	186,687
Additions	-	-	-	-
At 31 March 2021	<u>172,314</u>	<u>12,626</u>	<u>1,747</u>	<u>186,687</u>
<u>Depreciation</u>				
At 1 April 2020	162,816	11,555	1,747	176,118
Charge for year	9,498	161	-	9,659
At 31 March 2021	<u>172,314</u>	<u>11,716</u>	<u>1,747</u>	<u>185,777</u>
<u>Net book value</u>				
At 31 March 2021	<u>-</u>	<u>910</u>	<u>-</u>	<u>910</u>
At 31 March 2020	<u>9,498</u>	<u>1,071</u>	<u>-</u>	<u>10,569</u>

**6 Debtors and prepayments**

	2021	2020
	£	£
Debtors	3,920	7,734
VAT	561	1,506
Prepayments	1,068	1,120
	<u>5,549</u>	<u>10,360</u>

**7 Cash at bank and in hand**

	2021	2020
	£	£
Lloyds TSB	53,625	50,267
Lloyds TSB - DAR account	42,501	42,501
Co-operative bank	59	19
Petty cash	42	124
	<u>96,227</u>	<u>92,911</u>

**8 Creditors and accruals**

	2021	2020
	£	£
Creditors	1,022	88
Accruals	690	690
	<u>1,712</u>	<u>778</u>

**Keighley Community Transport**  
**Notes to the accounts continued**  
**for the year ended 31 March 2021**

**9 Related party transactions**

**Trustee expenses**

During the year no trustees were paid in respect of travel (previous year: 1 trustees and £245).

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**

The key management personnel of the charity include the trustees and Manager. The total employee benefits received by the Manager were £38,332 (previous year: £38,311).

No trustee received any remuneration or benefit in this capacity during this or the previous year.