

**REGISTERED CHARITY NUMBER: 1093919**

**Company registration number 04392505 (England and Wales)**

**COMMUNITY TRANSPORT CALDERDALE LTD**

**REPORT OF THE TRUSTEES AND UNAUDITED**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

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## **Community Transport Calderdale Ltd Legal and Administrative Information**

### **Reference and Administrative Information**

Charity name	Community Transport Calderdale Ltd	
Charity registration number	1093919	
Company registration number	04392505	
Registered office and operational address	Unit B8 – 10 Tenterfields Business Park Burnley Road Luddenden Foot Halifax West Yorkshire HX2 6EQ	
Trustees	Graham Bennett (Appointed 2/5/25) Patricia Colton Deborah Crossley Peter Strouden Hancock Richard Ian Long Julie Neimantas Michael Paul Robinson (Resigned 23/9/24)	
Secretary	Amanda Smith	
Senior Management	Amanda Smith Rebecca Ideson Paul Dempsey	Finance Manager Office Manager Minibus Co-ordinator
Bankers	Lloyds TSB Plc Commercial Street Halifax West Yorkshire HX1 1BB	
Independent examiners	Sleigh & Story Ltd Thornhill Brigg Mills Thornhill Beck Lane Brighouse HD6 4AH	

## **Community Transport Calderdale Ltd**

### **Annual Report of the Trustees (Including Directors' Report) for the Year Ended 31<sup>st</sup> March 2025**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)" (effective 1 January 2019).

#### **Objectives and activities**

The aim of Community Transport Calderdale is:

To provide transport to those residents of Calderdale who cannot access other existing forms of transport provision for reasons of ill health, disability (mental or physical), isolation (geographical or other), poverty or social exclusion.

#### *Public benefit*

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

#### **Achievements and performance**

##### **Volunteer Car Service**

Our volunteer car service is for clients who can't access alternative transport due to age, disability or long-term health problems. Volunteers take clients to social activities, visiting friends, shopping, to hair appointments and even on holiday. We also offer a shopping service for those who can't get out. In 2024-25 the service had 55 volunteer drivers who collectively took 388 clients on 10,165 passenger trips. We're very grateful to all our volunteers.

*"What a wonderful service! I would be housebound without the help of your lovely volunteers" – Doreen K.*

##### **Minibus trips**

Community groups in Calderdale can book "Out & About" trips to any destination. Destinations in 2024-25 included Bolton Abbey, Cannon Hall Farm, East Riddlesden Hall, Great Yorkshire Show, Himalayan Gardens Ripon etc. We also offer minibuses with/without drivers for school groups, sports clubs, Scouts/Guides, weddings, etc. Over 150 local community groups went on 325 day trips in 2024-25.

*"We appreciate the genuine care and concern your driver shows to everyone on our trips. We know we can relax on the journeys with his careful driving, but I also know that he is an extra pair of eyes looking out for someone who may need a helping hand during the day." – Denise, Barkisland Active Together*

##### **NHS Patient Transport**

Our Seamless Home from Hospital (SHFH) service continues to go from strength to strength. This service is run in partnership with AgeUK. Patients travel in an accessible minibus with a passenger assistant and are met at home by a support worker who helps them settle in. SHFH supported 2,706 patients in 2024-25.

We also provide accessible group transport for Pulmonary and Long Covid clinics, completing 961 patient clinic trips in 2024-25.

## **Community Transport Calderdale Ltd**

### **Annual Report of the Trustees (Including Directors' Report) for the Year Ended 31<sup>st</sup> March 2025**

The Outpatient service, which takes people to appointments at health centres and hospitals, provided 2,212 outpatient trips during the year. Our volunteers and Community eCar took patients to hospitals across the North of England, including for cancer treatment in Leeds:

*"I was nervous about my first appointment, but the volunteer was very reassuring and distracted me by chatting all the way there. He knew how to get to the radiotherapy department and stayed with me in the waiting room" Diane D.*

#### **Financial review**

##### *Reserves Policy*

It is the policy of the Trustees to hold in reserve an amount equivalent to one month unrestricted expenditure plus the current calculated costs of closure. The aim of the policy is to ensure the charity is able to meet its legal responsibilities in the event that it is forced to close.

Net costs of closure calculated with a reference date of 31 March 2025 are £7,127 (2024: £7,420). One month unrestricted expenditure based on 2024-25 expenditure is £45,718 (2024: £43,056). Total target reserves based on the policy are therefore £52,845 (2024: £50,476).

The unrestricted reserves at the year end are £131,513 (2024: £138,734). This figure is not reduced by the value of tangible fixed assets because the costs of closure calculation assumes these would be sold (at below market value), in the event of closure.

The Trustees review the reserves policy and reserves of the charity on an annual basis to ensure that the policy remains appropriate and that the level of reserves is adequate.

#### **Structure, Governance and Management**

Calderdale Community Transport is a registered charity, number 1093919, and a company limited by guarantee, number 04392505.

As a company limited by guarantee the charity is controlled by its Memorandum and Articles of Association.

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

Graham Bennett	(appointed 2/5/25)
Patricia Colton	
Deborah Crossley	
Peter Strouden Hancock	
Richard Ian Long	
Julie Neimantas	
Michael Paul Robinson	(Resigned 23/9/24)

##### *Recruitment and appointment of trustees*

Trustees are recruited by personal approach by the Chief Officer and by members of the board of trustees. New trustees are appointed at the Annual General Meeting or at board meetings in the presence of and agreement of the board.

## **Community Transport Calderdale Ltd**

### **Annual Report of the Trustees (Including Directors' Report) for the Year Ended 31<sup>st</sup> March 2025**

#### *Organisational structure*

Community Transport Calderdale operates as a small company, with the day to day operations being coordinated by the CEO.

Peter Hancock, Chair of the Board of Trustees, continued to serve as Acting CEO during the year. His management team consisted of Finance Manager - Mandy Smith, Office Manager - Rebecca Ideson and Minibus Coordinator – Paul Dempsey.

The charity could not operate without the invaluable support of our volunteers, including volunteer car drivers and passenger assistants.

#### *Induction and training of trustees*

At present, no training is made available for members of the board of trustees.

## Community Transport Calderdale Ltd

### Annual Report of the Trustees (Including Directors' Report) for the Year Ended 31<sup>st</sup> March 2025

#### Statement of trustees' responsibilities

The trustees (who are also directors of Community Transport Calderdale Ltd for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



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Peter Strouden Hancock  
Trustee

05/11/2025

Date: .....

**Community Transport Calderdale Ltd**  
**Statement of Financial Activities (including income and expenditure account)**  
**For the year ended 31 March 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	<b>Total 2025 £</b>	Total (Unrestricted) funds 2024 £
	<b>Notes</b>				
<b>Income and endowments from:</b>					
Donations and legacies	3	2,526	22,500	<b>25,026</b>	12,688
Charitable activities:					
Provision of minibuss services	4	521,067	-	<b>521,067</b>	476,230
Investments	5	139	-	<b>139</b>	230
Other income	6	160	-	<b>160</b>	119
<b>Total income</b>		<u>523,892</u>	<u>22,500</u>	<b><u>546,392</u></b>	<u>489,267</u>
<b>Expenditure on:</b>					
Charitable activities:					
Provision of minibuss services	7	531,113	17,500	<b>548,613</b>	516,670
<b>Total expenditure</b>		<u>531,113</u>	<u>17,500</u>	<b><u>548,613</u></b>	<u>516,670</u>
<b>Net income/(expenditure) and movement in funds</b>		(7,221)	5,000	<b>(2,221)</b>	(27,403)
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		138,734	-	<b>138,734</b>	166,137
<b>Fund balances at 31 March 2025</b>		<u>131,513</u>	<u>5,000</u>	<b><u>136,513</u></b>	<u>138,734</u>

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

The notes on pages 8 to 16 form part of these financial statements.



**Community Transport Calderdale Ltd**  
**Balance Sheet as at 31 March 2025**

	Notes	£	2025 £	£	2024 £
<b>Fixed assets</b>					
Tangible assets	13		<b>76,305</b>		95,316
<b>Current assets</b>					
Debtors	14	<b>74,514</b>		28,854	
Cash at bank and in hand		<b>96,084</b>		76,928	
		<b>170,598</b>		105,782	
<b>Creditors: amounts falling due within one year</b>	15	<b>(110,390)</b>		(62,364)	
<b>Net current assets</b>			<b>60,208</b>		43,418
<b>Total assets less current liabilities</b>			<b>136,513</b>		138,734
<b>Total net assets</b>			<b>136,513</b>		138,734
<b>The funds of the charity</b>					
Restricted funds			<b>5,000</b>		-
Unrestricted funds			<b>131,513</b>		138,734
<b>Total funds</b>	18/19		<b>136,513</b>		138,734

The notes on pages 8 to 16 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

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

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

05/11/2025

The financial statements were approved by the trustees on .....

*Peter S Hancock*

Peter Strouden Hancock  
Trustee

Company registration number 04392505 (England and Wales)

## **Community Transport Calderdale Ltd**

### **Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2025**

#### **1. ACCOUNTING POLICIES**

##### **Charity information**

Community Transport Calderdale Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit B8-10 Tenterfields Business Park, Burnley Road, Luddenden Foot, Halifax, West Yorkshire, HX2 6EQ, England.

##### **Basis of preparing the financial statements**

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102") and the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

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

##### **Charitable funds**

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

##### **Income**

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

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

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

## Community Transport Calderdale Ltd

### Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2025

#### Expenditure

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

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

#### Tangible fixed assets

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

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

Plant and equipment	20% on cost
Computers	15% reducing balance
Motor vehicles	20% reducing balance

#### Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### Cash and cash equivalents

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

#### Financial instruments

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

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

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

#### Basic financial assets

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

## **Community Transport Calderdale Ltd**

### **Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2025**

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

#### **Employee benefits**

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

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

#### **Retirement benefits**

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

## **2. Critical accounting estimates and judgments**

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

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

# Community Transport Calderdale Ltd

## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2025

### 3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Donations and gifts	1,026	-	1,026	1,094
Grants received	1,500	22,500	24,000	11,594
<b>Total</b>	<b>2,526</b>	<b>22,500</b>	<b>25,026</b>	<b>12,688</b>

#### Grants receivable for core activities

Calderdale Metropolitan Borough Council	-	-	-	10,000
Co-op Local Community Fund	500	-	500	1,594
The National Lottery	-	20,000	20,000	-
Older people's holiday fund	-	2,500	2,500	-
Woodroffe Benton	1,000	-	1,000	-
<b>Total</b>	<b>1,500</b>	<b>22,500</b>	<b>24,000</b>	<b>11,594</b>

### 4. Income from charitable activities

	2025 £	2024 £
<b>Provision of minibus services</b>		
Bus Service Operators Income	5,384	5,536
Fees for minibus services	55,523	52,339
NHS Calderdale and Greater Huddersfield	433,993	389,785
Registrations and memberships	2,098	2,406
Volunteer expenses reimbursed	24,069	26,164
<b>Total</b>	<b>521,067</b>	<b>476,230</b>

### 5. Income from investments

	2025 £	2024 £
Interest receivable	139	230

### 6. Other income

	2025 £	2024 £
Other income	160	119

# Community Transport Calderdale Ltd

## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2025

### 7. Expenditure on charitable activities

	Provision of minibus services 2025 £	Provision of minibus services 2024 £
<b>Direct costs</b>		
Staff costs	378,932	349,059
Depreciation and impairment	19,011	23,752
Insurance	1,444	1,347
Light and heat	5,606	7,838
Telephone and internet	9,492	6,607
Postage and stationery	973	864
Advertising	273	591
Rent	8,000	8,869
Repairs and maintenance	1,317	1,094
Computer repairs and maintenance	4,891	5,460
Training	-	1,350
Motor and travel expenses	94,141	82,225
Volunteer expenses	16,725	15,830
DBS checks	72	192
Bad debts	981	265
HR costs	833	256
Bank charges	2	(14)
Sundries	3,006	7,625
	<u>545,699</u>	<u>513,210</u>

### Share of support and governance costs (see note 8)

Support	2,914	3,460
	<u>548,613</u>	<u>516,670</u>

### 8. Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>2,914</u>	<u>3,460</u>
<b>Analysed between:</b>		
Provision of minibus services	<u>2,914</u>	<u>3,460</u>

### 9. Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Remuneration to independent examiner for:		
Accountancy services	1,700	-
Independent examination	600	1,957
Depreciation of owned tangible fixed assets	<u>19,011</u>	<u>23,752</u>

## Community Transport Calderdale Ltd

### Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2025

#### 10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustees were paid expenses during the year.

#### 11. Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management	2	2
Administration	2	2
Minibus service	14	15
Car service	3	3
Total	21	22

#### Employment costs

	2025 £	2024 £
Wages and salaries	354,788	328,791
Social security costs	17,886	14,375
Other pension costs	6,258	5,893
Total	378,932	349,059

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	69,611	38,996

The key management personnel of the charity has been identified as the CEO, Finance Manager, Minibus Manager and Office Manager (Prior year: CEO, Finance Manager and Minibus Manager).

The CEO role is currently being fulfilled by Peter Hancock, in a voluntary capacity as Chair of Trustees.

**Community Transport Calderdale Ltd****Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2025****12. Taxation**

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

**13. Tangible fixed assets**

	Plant and equipment £	Computers £	Motor Vehicles £	Total £
<b>Cost</b>				
At 1 April 2024	2,987	13,746	241,240	257,973
At 31 March 2025	<u>2,987</u>	<u>13,746</u>	<u>241,240</u>	<u>257,973</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	2,987	12,712	146,958	162,657
Depreciation charged in the year	-	155	18,856	19,011
At 31 March 2025	<u>2,987</u>	<u>12,867</u>	<u>165,814</u>	<u>181,668</u>
<b>Carrying amount</b>				
At 31 March 2025	<u>-</u>	<u>879</u>	<u>75,426</u>	<u>76,305</u>
At 31 March 2024	<u>-</u>	<u>1,034</u>	<u>94,282</u>	<u>95,316</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	24,114	9,659
Other debtors	1,305	2,943
Prepayments and accrued income	49,095	16,252
	<u>74,514</u>	<u>28,854</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Notes	2025 £	2024 £
Taxation and social security		5,021	4,654
Deferred income	16	96,576	42,926
Trade creditors		4,637	10,357
Accruals		4,156	4,427
		<u>110,390</u>	<u>62,364</u>



# Community Transport Calderdale Ltd

## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2025

### 16. Deferred income

	2025 £	2024 £
Other deferred income	96,576	42,926
Deferred income is included in the financial statements as follows:		
	2025 £	2024 £
Deferred income is included within:		
Current liabilities	96,576	42,926
Movements in the year:		
Deferred income at 1 April 2024	42,926	51,560
Released from previous periods	(42,926)	(437,709)
Resources deferred in the year	96,576	429,075
Deferred income at 31 March 2025	96,576	42,926

### 17. Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charged to profit or loss in respect of defined contribution schemes	6,258	5,893

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

### 18. Movement in funds

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

	At 1 April 2024 £	Incoming Resources £	Resources Expended £	At 31 March 2025 £
<b>Unrestricted funds</b>				
General funds	138,734	523,892	(531,113)	131,513
<b>Restricted funds</b>				
The National Lottery	-	20,000	(15,000)	5,000
Older people's holiday fund	-	2,500	(2,500)	-
Total restricted funds	-	22,500	(17,500)	5,000
<b>Total funds</b>	<b>138,734</b>	<b>546,392</b>	<b>(548,613)</b>	<b>136,513</b>

## Community Transport Calderdale Ltd

### Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2025

Previous year:	At 1 April 2023 £	Incoming Resources £	Resources Expended £	At 31 March 2024 £
General funds	166,137	489,267	(516,670)	138,734

#### Restricted funds

The National Lottery: This funding is provided to fund additional staff support to boost the volunteer car service in the years 2024 to 2025.

Older people's holiday fund: This funding is provided to subsidise day trips for older people living in Halifax.

#### 19. Analysis of net assets between funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	76,305	-	76,305
Current assets/(liabilities)	55,208	5,000	60,208
	131,513	5,000	136,513
			<b>Unrestricted Funds 2024 £</b>
<b>At 31 March 2024:</b>			
Tangible assets			95,316
Current assets/(liabilities)			43,418
			138,734

#### 20. Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	10,028	5,952
Between two and five years	11,737	-
	21,765	5,952

#### 21. Related party transactions

There were no disclosable related party transactions during the year (2024: none).

#### 22. Ultimate controlling party

The charity is under the control of the board of trustees.

## **Community Transport Calderdale Ltd**

### **Independent examiner's report to the trustees of Community Transport Calderdale Ltd Charitable Company ('the Company') for the Year Ended 31<sup>st</sup> March 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025, which are set out on pages 6 to 16.

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

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

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

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Jonathan Stead FCCA

Date.....5/11/2025

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