

ILKLEY & DISTRICT GOOD NEIGHBOURS COMMUNITY TRANSPORT

England & Wales · Charity number 1105631

Details

Status Registered

Legal form Charitable company

Company number [05109768](#)

Registered 2004-08-25

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

Contact

Address Riddings Hall
Riddings Road
Ilkley
West Yorkshire
LS29 9LU

Phone 01943603348

Email trustees@ilkleycommunitytransport.org.uk

Website www.ilkleycommunitytransport.org.uk

Activities

Objects: TO PROVIDE A COMMUNITY TRANSPORT SERVICE FOR SUCH OF THE INHABITANTS OF ILKLEY, ADDINGHAM, BURLEY-IN-WHARFEDALE AND MENSTON AND ITS NEIGHBOURHOOD WHO ARE IN NEED OF SUCH A SERVICE BECAUSE OF AGE, SICKNESS OR DISABILITY (MENTAL OR PHYSICAL), OR POVERTY, OR BECAUSE OF A LACK OF AVAILABILITY OF ADEQUATE AND SAFE PUBLIC PASSENGER SERVICES.

Activities: Provision of a community transport service for such of the inhabitants of Addingham, Burley in Wharfedale, Ilkley and Menston and its neighbourhood who are in need of such service because of age, sickness or disability, poverty, or because of a lack of availability of adequate and safe public passenger services.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** ADDINGHAM, BURLEY-IN-WHARFEDALE, ILKLEY, MENSTON
- Bradford City
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£115,510	£59,721	-	-
2024-03-31	£54,967	£57,947	-	-
2023-03-31	£35,507	£48,739	-	-
2022-03-31	£26,972	£36,363	-	-
2021-03-31	£2,814	£24,816	-	-

Trustees

Name	Role	Appointed
Ian Richard Wilson	Chair	2020-11-11
Anthony Magee		2023-09-27
Diane Hobley		2024-10-30
JOHN GEOFFREY BARKER		2016-09-23
Mark Wood		2023-09-27
STEPHEN MARK BUTLER		2022-07-18
Stuart McKinnon-Evans		2025-11-12

Accounts

Ilkley & District Good Neighbours Community Transport

Charity number 1105631

A company limited by guarantee number 05109768

Annual Report and Financial Statements

for the year ended 31 March 2025



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COMMUNITY ACCOUNTING
WEST YORKSHIRE

Ilkley & District Good Neighbours Community Transport

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Ilkley & District Good Neighbours 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:

Name	Position	Dates
Ian Padley	Chair	
John Barker		
Ian Wilson	Treasurer	
Peter Settle		Resigned 30 October 2024
Stephen Butler		
Tony Magee		
Peter Kierman		Resigned 16 September 2024
Mark Wood		
Diane Hobley		Appointed 30 October 2024
Charity number	1105631	Registered in England and Wales
Company number	05109768	Registered in England and Wales

Registered and principal address	Bankers
Riddings Hall	HSBC Bank plc
Riddings Road	1 Wells Road
Ilkley	Ilkley
LS29 9LU	LS29 8HG

Independent examiner

Rhys North

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 22 April 2004. It is governed by a memorandum and articles of association as amended by special resolution on 21 March 2017. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Ilkley & District Good Neighbours Community Transport Trustees' report (continued) for the year ended 31 March 2025

Objectives and activities

The charity's objects

To provide a community transport service for such of the inhabitants of Ilkley, Addingham, Burley-In-Wharfedale and Menston and its neighbourhood who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

The charity's main activities

Ilkley Community Transport provides transport for disadvantaged residents throughout our locality. We also assist voluntary and community organisations, charities and local authorities by providing the accessible transport and driver training necessary to achieve their own objectives.

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

The activity level remains fairly steady with new and existing groups. We continue to operate three minibuses and a community car lift scheme.

During the year we completed more than 1,200 bus journeys for 83 groups totalling over 10,800 passenger journeys with 226 of those passenger journeys using a lift to access the bus. The buses covered over 24,000 miles during the year, supporting a range of local organisations enabling regular supermarket runs and a wide variety of social, cultural and sporting activities for young and old alike.

We provided 408 lifts for medical appointments, supported by our volunteer drivers using their own cars.

Summary Table:

	2024-25	Prior Year
Bus Journeys	1210	970
Groups	83	100
Total Passenger Journeys	10,818	9,230
Passenger Journeys Using Lift	226	220
Bus Mileage	24,327	23,505
Car Lifts	408	466

(Figures relate to single journeys).

We are most grateful to the following for financial support provided during the year:

- The VCS Alliance for a grant to be spent in the coming year on upgrading office IT systems.
- A donation from Ilkley Wharfedale Rotary
- Funeral donations in memory of Gerard Litten – a founding trustee
- Donations from clients and other supporters

The project to secure funding for a new minibus has continued and we are most grateful for grants from the following to support our campaign:

- The National Lottery Community Fund
- The Mark Benevolent Fund
- Ilkley Round Table
- Burley Parish Council
- Menston Parish Council
- Ilkley Town Council (pledged for 2025/2026)

We are now in the process of procuring the new bus, which is likely to be on a long lead-time and may not be delivered until late 2025 or 2026.

During the year, Peter Kierman and Peter Settle stepped down as trustees. We thank them both for their work in supporting the charity.

We welcomed Diane Hobley as a new trustee, already a regular volunteer bus driver.

Although this falls in the current financial year, we want to acknowledge that David Steel retired in June 2025 after 4 years supporting and growing the activity since the pandemic. Susan Wilson also finished in July 2025, and we thank them both for their excellent service to the charity.

Ilkley & District Good Neighbours Community Transport Trustees' report (continued) for the year ended 31 March 2025

Achievements and performance (continued)

Our chair, Ian Padley has indicated his intention to step down at the end of September and we would take this opportunity to thank him for his immeasurable contribution to the charity over two decades, previously as the Coordinator and latterly leading the board of trustees.

We are pleased to welcome Paula Smith as the new Transport Office Coordinator and Russell Donnelly as the Minibus Coordinator.

Thanks to prior year funding from the VCS Alliance, we were able to offer some additional services. Part of the funding supported some social outings for groups, typically a day out with lunch, all of which seem to have been very well received. In addition, we were able to launch a pilot scheme for a regular supermarket run for residents of Burley in Wharfedale, which is continuing beyond the end of the grant albeit now funded by contributions from the users.

From January 2025, we have been participating in a project to measure the social value of our community transport services. This is a national project coordinated by the Community Transport Association which aims to put a monetary value against the social impact of the service provision. Whilst we need to complete a whole year of data collection to get the full picture, the initial quarter's preliminary results show a value of £65k which represents a significant multiple of input costs.

We are supported by a wonderful team of volunteers – not only those driving the buses and offering car lifts, but those who assist on bus trips and help in the office.

The Trustees would like to thank all our volunteers for their unstinting efforts throughout the year. It is emphasised that by helping us to operate, they are also helping many other voluntary and community groups to achieve their aims.

Financial review

The net income for the year was £55,789, including net expenditure of £4,277 on unrestricted funds and net income of £60,066 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £60,149. This includes £25,000 of designated funds (explained below).

The reserves held as at 31 March 2025 equate to 13.3 months of 2025/2026 forecast expenditure. However, if the designated funds are deducted, the remaining reserves equate to 7.8 months of forecast expenditure.

The trustees have agreed a Reserves Policy that requires the charity to hold reserves of 6 to 12 months of forecast total expenditure. This statement explains why the Trustees feel that this is not only necessary but demonstrates good financial planning and that the charity is being responsibly managed.

The level of reserves held has been agreed for the following reason reasons:

- Our member organisations rely on us for their activities, many on a regular basis and with the fleet in the range of 8 to 12 years old, we may encounter significant unplanned repair costs to keep us on the road.
- On 1 January 2023 the charity took on the lease for the offices it occupies, providing managed office services to two other parties. Whilst this has given stability to our operating base, it does introduce some additional financial risks.
- The charges for services to member organisations is set at a level to endeavour not to exclude those of modest means and as such, without external funding the charity operates with a shortfall to meet its costs. We have no regular sources of external income and in the past have relied upon ad hoc grant funding to support some core costs.
- The charity employs two members of staff and having some financial resilience gives them confidence in the charity as an employer.

The trustees have agreed to designate £25,000 towards the purchase of a new minibus.

Ilkley & District Good Neighbours Community Transport Trustees' report (continued) for the year ended 31 March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping 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 financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 23/9/2025

Ian Wilson (Trustee)

Ilkley & District Good Neighbours Community Transport

Independent examiner's report to the trustees of Ilkley & District Good Neighbours Community Transport

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 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
- 4 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Rhys North

29/9/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Ilkley & District Good Neighbours Community Transport
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	5,833	63,000	68,833	13,661
Bus hire fees		35,637	-	35,637	32,921
Rental income		8,058	-	8,058	7,563
Other income		60	-	60	113
Bank interest		2,922	-	2,922	709
Total income		52,510	63,000	115,510	54,967
Expenditure on:					
Staffing costs	(3)	22,493	988	23,481	21,923
Training		104	-	104	478
Fuel for buses		6,003	-	6,003	5,662
Bus repairs and maintenance		6,390	-	6,390	3,907
Bus insurance		3,246	-	3,246	2,943
Motor running costs		1,216	-	1,216	1,490
Office rent, service charges and insurance		5,912	55	5,967	5,077
Printing, postage and stationery		368	-	368	441
Telephone, IT and computer software		534	-	534	534
Memberships and subscriptions		319	-	319	273
Volunteer expenses		1,591	85	1,676	1,580
Bank charges		118	-	118	118
Depreciation		9,182	-	9,182	11,728
Independent examination		701	-	701	924
Events and activities		368	-	368	309
Legal and professional fees		48	-	48	560
Total expenditure		58,593	1,128	59,721	57,947
Net income / (expenditure)		(6,083)	61,872	55,789	(2,980)
Transfers between funds		1,806	(1,806)	-	-
Net movement in funds		(4,277)	60,066	55,789	(2,980)
Fund balances brought forward		64,426	4,008	68,434	71,414
Fund balances carried forward	(4)	60,149	64,074	124,223	68,434

All incoming resources and resources expended derive from continuing activities.

Ilkley & District Good Neighbours Community Transport
Balance sheet
as at 31 March 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets (5)	-	-	-	9,182
Total fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,182</u>
Current assets				
Debtors and prepayments (6)	5,546	-	5,546	4,322
Cash at bank and in hand (7)	58,249	64,074	122,323	57,010
Total current assets	<u>63,795</u>	<u>64,074</u>	<u>127,869</u>	<u>61,332</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals (8)	3,646	-	3,646	2,080
Total current liabilities	<u>3,646</u>	<u>-</u>	<u>3,646</u>	<u>2,080</u>
Net current assets / (liabilities)	<u>60,149</u>	<u>64,074</u>	<u>124,223</u>	<u>59,252</u>
Net assets	<u>60,149</u>	<u>64,074</u>	<u>124,223</u>	<u>68,434</u>
Funds				
Unrestricted funds				
General unrestricted funds	35,149	-	35,149	64,426
Designated funds (9)	25,000	-	25,000	-
Unrestricted funds	60,149	-	60,149	64,426
Restricted funds	-	64,074	64,074	4,008
Total funds	<u>60,149</u>	<u>64,074</u>	<u>124,223</u>	<u>68,434</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 23/9/2025

Ian Wilson (Trustee)

Ilkley & District Good Neighbours 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:

Minibuses: over 8 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.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Ilkley & District Good Neighbours Community Transport
Notes to the accounts continued
for the year ended 31 March 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Bradford VCS Alliance Ltd	-	2,000	2,000	3,950
Burley Parish Council	-	3,000	3,000	-
Bus Service Operators Grant	1,530	-	1,530	1,603
Ilkley and District Round Table	-	5,000	5,000	-
Mark Benevolent Fund	-	30,000	30,000	-
Menston Parish Council	-	3,000	3,000	-
National Lottery Community Fund (NLCF)	-	20,000	20,000	-
Legacy - John Jewitt	-	-	-	5,000
Donations from service users	2,773	-	2,773	2,735
Other donations	1,530	-	1,530	373
	<u>5,833</u>	<u>63,000</u>	<u>68,833</u>	<u>13,661</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	22,584	20,007
Pensions	504	460
Recruitment, medicals and CRBs	40	1,103
Payroll charges	353	353
	<u>23,481</u>	<u>21,923</u>

The average number of employees during the year was 2, being an average of 0.9 full time equivalent (2024: 2, 0.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	504	460

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Burley Parish Council	-	3,000	-	-	3,000
Ilkley and District Round Table	-	5,000	-	-	5,000
Mark Benevolent Fund	-	30,000	-	-	30,000
Menston Parish Council	-	3,000	-	-	3,000
NLCF - Minibus	-	20,000	-	-	20,000
Rotary Club of Ilkley Wharfedale	58	-	-	(58)	-
Bradford VCS Alliance Ltd	-	2,000	55	-	1,945
Bradford VCS Alliance Outings	1,030	-	194	(411)	425
Bradford VCS Alliance Shopper	2,920	-	879	(1,337)	704
	<u>4,008</u>	<u>63,000</u>	<u>1,128</u>	<u>(1,806)</u>	<u>64,074</u>

For fund descriptions see next page.

Ilkley & District Good Neighbours Community Transport

Notes to the accounts continued

for the year ended 31 March 2025

4 Restricted funds continued

Fund name	Purpose of restriction
Burley Parish Council	For the purchase of a new minibus.
Ilkley and District Round Table	For the purchase of a new minibus.
Mark Benevolent Fund	For the purchase of a new minibus.
Menston Parish Council	For the purchase of a new minibus.
NLCF - Minibus	For the purchase of a new minibus.
Rotary Club of Ilkley Wharfedale	To contribute towards costs of social trips to alleviate loneliness. The transfer is for bus fare charges for trips undertaken.
Bradford VCS Alliance Ltd	For office IT upgrades.
Bradford VCS Alliance Outings	Towards the cost of social outings. The transfer is for bus fare charges for trips undertaken.
Bradford VCS Alliance Shopper	Towards the cost of Burley Shopper. The transfer is for bus fare charges for trips undertaken.

5 Tangible assets

	Buses	Total
<u>Cost</u>	£	£
At 1 April 2024	143,449	143,449
Additions	-	-
At 31 March 2025	143,449	143,449
<u>Depreciation</u>		
At 1 April 2024	134,267	134,267
Charge for year	9,182	9,182
At 31 March 2025	143,449	143,449
<u>Net book value</u>		
At 31 March 2025	-	-
At 31 March 2024	9,182	9,182

6 Debtors and prepayments

	2025	2024
	£	£
Debtors	893	883
Prepayments	2,937	2,413
Accrued income	633	624
Other debtors	1,083	402
	5,546	4,322

7 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	122,293	56,978
Cash in hand	30	32
	122,323	57,010

Ilkley & District Good Neighbours Community Transport
Notes to the accounts continued
for the year ended 31 March 2025

8 Creditors and accruals		2025	2024
		£	£
Creditors		2,489	889
Accruals		1,087	1,191
		<u>3,646</u>	<u>2,080</u>

9 Designated funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
New minibus	-	-	-	25,000	25,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>

Fund name	Reason for designation
New minibus	To provide funding for planned new minibus.

10 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.

Other transactions with trustees or related parties		2025	2024
		£	£
Name of trustee or related party	Relationship to charity	Description of transaction	
Susan Wilson	Spouse of trustee	Employed as bookkeeper	
		<u>3,754</u>	<u>3,541</u>
		<u>3,754</u>	<u>3,541</u>

Legal authority for the payment

The legal authority for the payment is via permission received from the Charity Commission.

11 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2025	2024
	£	£
Within one year	4,709	2,354
In the second to fifth years inclusive	8,240	-
	<u>12,949</u>	<u>2,354</u>

Ilkley & District Good Neighbours 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
	£	£	£	£	£	£
Income						
Grants and donations	5,833	9,711	63,000	3,950	68,833	13,661
Bus hire fees	35,637	32,921	-	-	35,637	32,921
Rental income	8,058	7,563	-	-	8,058	7,563
Other income	60	113	-	-	60	113
Bank interest	2,922	709	-	-	2,922	709
Total income	52,510	51,017	63,000	3,950	115,510	54,967
Expenditure						
Staffing costs	22,493	20,536	988	1,387	23,481	21,923
Training	104	478	-	-	104	478
Fuel for buses	6,003	5,662	-	-	6,003	5,662
Bus repairs and maintenance	6,390	3,907	-	-	6,390	3,907
Bus insurance	3,246	2,943	-	-	3,246	2,943
Motor running costs	1,216	1,490	-	-	1,216	1,490
Rent, service charges & insurance	5,912	5,077	55	-	5,967	5,077
Printing, postage and stationery	368	328	-	113	368	441
Telephone, IT & computer software	534	534	-	-	534	534
Memberships and subscriptions	319	273	-	-	319	273
Volunteer expenses	1,591	1,556	85	24	1,676	1,580
Bank charges	118	118	-	-	118	118
Depreciation	9,182	11,728	-	-	9,182	11,728
Independent examination	701	924	-	-	701	924
Events and activities	368	309	-	-	368	309
Legal and professional fees	48	560	-	-	48	560
Total expenditure	58,593	55,923	1,128	2,024	59,721	57,947
Net income / (expenditure)	(6,083)	(4,906)	61,872	1,926	55,789	(2,980)
Transfers between funds	1,806	85	(1,806)	(85)	-	-
Net movement in funds	(4,277)	(4,821)	60,066	1,841	55,789	(2,980)
Fund balances brought forward	64,426	69,247	4,008	2,167	68,434	71,414
Fund balances carried forward	60,149	64,426	64,074	4,008	124,223	68,434

ILKLEY & DISTRICT GOOD NEIGHBOURS COMMUNITY TRANSPORT

England & Wales - Charity number 1105631

Accounts

Ilkley & District Good Neighbours Community Transport

Charity number 1105631

A company limited by guarantee number 05109768

Annual Report and Financial Statements

for the year ended 31 March 2024



Ilkley & District Good Neighbours Community Transport

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Ilkley & District Good Neighbours 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:

Name	Position	Dates
Ian Padley	Chair from 30 October 2023	Appointed 27 September 2023
John Barker	Chair to 30 October 2023	
Ian Wilson	Treasurer	
Geoffrey Maldwyn-Jones		Resigned 27 September 2023
Peter Settle		
Stephen Butler		
Tony Magee		Appointed 27 September 2023
Peter Kierman		Appointed 27 September 2023
Mark Wood		Appointed 27 September 2023
Charity number	1105631	Registered in England and Wales
Company number	05109768	Registered in England and Wales

Registered and principal address	Bankers
Riddings Hall	HSBC Bank plc
Riddings Road	1 Wells Road
Ilkley	Ilkley
LS29 9LU	LS29 8HG

Independent examiner

Rhys North

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 22 April 2004. It is governed by a memorandum and articles of association as amended by special resolution on 21 March 2017. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Ilkley & District Good Neighbours Community Transport Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

To provide a community transport service for such of the inhabitants of Ilkley, Addingham, Burley-In-Wharfedale and Menston and its neighbourhood who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

The charity's main activities

Ilkley Community Transport provides transport for disadvantaged residents throughout our locality. We also assist voluntary and community organisations, charities and local authorities by providing the accessible transport and driver training necessary to achieve their own objectives.

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

The activity level has continued to build with new and existing groups. We continue to operate three minibuses and a community car lift scheme.

During the year we completed almost 1,000 bus journeys for 100 groups totalling over 9,200 passenger journeys with 220 of those passenger journeys using a lift to access the bus. The buses covered over 23,000 miles during the year, supporting a range of local organisations enabling a regular supermarket run and a wide variety of social, cultural and sporting activities for young and old alike.

We provided 466 lifts for medical appointments, supported by our volunteer drivers using their own cars.

Summary Table:

	2023-24	Prior Year
Bus Journeys	970	796
Groups	100	79
Total Passenger Journeys	9,230	7,816
Passenger Journeys Using Lift	220	534
Bus Mileage	23,505	17,659
Car Lifts	466	442

(Figures relate to single journeys).

We are most grateful to the following for financial support provided during the year:

- The VCS Alliance for a grant to be spent in the coming year on social outings and a pilot new shopping service.
- A legacy from former long-standing Trustee, John Jewitt
- Donations from clients and other supporters

During the year, John Barker stepped down as Chair, having completed five years, but remains a trustee and Geoff Maldwyn Jones resigned from the board. We thank them both for their work in supporting the charity.

We welcomed three new trustees: Tony Magee, Mark Wood, and Ian Padley. Ian has since become our Chair taking over from John Barker.

Mary Hamilton, the long-time CABAD Ilkley office manager and friend of Ilkley Community Transport, retired in July. We are delighted that Mary continues to support us with regular visits to volunteer in the office.

Ilkley & District Good Neighbours Community Transport Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance (continued)

Thanks to prior year funding from Give Bradford, we were able to update our website and get branded jackets for our drivers and identity badges for all volunteers; all aimed at improving awareness and visibility of the charity and the work we do.

The trustees have started planning for the replacement of the charity's oldest bus. A subcommittee has been set up to review vehicle types and look at funding opportunities. An early success has been achieved, with a grant for £20,000 from the National Lottery which was received in the new financial year.

The trustees would like to thank the staff for their hard work in keeping the charity running day to day.

We are supported by a wonderful team of volunteers – not only those driving the buses and offering car lifts, but those who assist on bus trips and help in the office.

The trustees would like to thank all our volunteers for their unstinting efforts throughout the year. It is emphasised that by helping us to operate, they are also helping many other voluntary and community groups to achieve their aims.

Financial review

The net expenditure for the year was £2,980, including net expenditure of £4,821 on unrestricted funds and net income of £1,841 on restricted funds, after transfers.

Reserves policy

The trustees of Ilkley Community Transport have agreed a Reserves Policy that requires the charity to hold reserves of 6 to 12 months of forecast total expenditure. This statement explains why the trustees feel that this is not only necessary but demonstrates good financial planning and that the charity is being responsibly managed

The level of reserves held has been agreed for the following reasons:

- Our member organisations rely on us for their activities, many on a regular basis and with the fleet in the range of 5 to 10 years old, we may encounter significant unplanned repair costs to keep us on the road.
On 1 January 2023 the charity took on the lease for the offices it occupies, providing managed office services to two other parties. Whilst this has given stability to our operating base, it does introduce some additional financial risks.
- The charges for services to member organisations is set at a level to endeavour not to exclude those of modest means and as such, without external funding the charity operates with a shortfall to meet its costs. We have no regular sources of external income and in the past have relied upon ad hoc grant funding to support some core costs.
- The charity employs two members of staff and having some financial resilience gives them confidence in the charity as an employer.

The charity's free reserves, excluding fixed assets, at the year end were £55,244. Based on 2024/2025 budgeted expenditure, the reserve target of between 6 and 12 months equate to £32,750 and £65,500.

Ilkley & District Good Neighbours Community Transport Trustees' report (continued) for the year ended 31 March 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping 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 financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 2/9/2024

Ian Wilson (Trustee)

Ilkley & District Good Neighbours Community Transport

Independent examiner's report to the trustees of Ilkley & District Good Neighbours Community Transport

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 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
- 4 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Rhys North

1/10/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Ilkley & District Good Neighbours 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
		£	£	£	£
Income from:					
Grants and donations	(2)	9,711	3,950	13,661	11,096
Bus hire fees		32,921	-	32,921	22,401
Rental income		7,563	-	7,563	1,873
Other income		113	-	113	135
Bank interest		709	-	709	-
Total income		51,017	3,950	54,967	35,505
Expenditure on:					
Staffing costs	(3)	20,536	1,387	21,923	16,991
Training		478	-	478	63
Fuel for buses		5,662	-	5,662	5,238
Bus repairs and maintenance		3,907	-	3,907	1,895
Bus insurance		2,943	-	2,943	2,881
Motor running costs		1,490	-	1,490	1,098
Office rent, service charges and insurance		5,077	-	5,077	5,673
Printing, postage and stationery		328	113	441	329
Telephone, IT and computer software		534	-	534	314
Memberships and subscriptions		273	-	273	290
Volunteer expenses		1,556	24	1,580	1,043
Meeting costs		-	-	-	18
Bank charges		118	-	118	119
Depreciation		11,728	-	11,728	11,728
Independent examination		924	-	924	330
Events and activities		309	-	309	229
Legal and professional fees		60	500	560	500
Total expenditure		55,923	2,024	57,947	48,739
Net income / (expenditure)		(4,906)	1,926	(2,980)	(13,234)
Transfers between funds		85	(85)	-	-
Net movement in funds		(4,821)	1,841	(2,980)	(13,234)
Fund balances brought forward		69,247	2,167	71,414	84,648
Fund balances carried forward	(4)	64,426	4,008	68,434	71,414

All incoming resources and resources expended derive from continuing activities.

Ilkley & District Good Neighbours Community Transport
Balance sheet
as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 9,182	-	9,182	20,910
Total fixed assets	<u>9,182</u>	<u>-</u>	<u>9,182</u>	<u>20,910</u>
Current assets				
Debtors and prepayments	(6) 4,322	-	4,322	3,245
Cash at bank and in hand	(7) 53,002	4,008	57,010	49,859
Total current assets	<u>57,324</u>	<u>4,008</u>	<u>61,332</u>	<u>53,104</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 2,080	-	2,080	2,600
Total current liabilities	<u>2,080</u>	<u>-</u>	<u>2,080</u>	<u>2,600</u>
Net current assets / (liabilities)	<u>55,244</u>	<u>4,008</u>	<u>59,252</u>	<u>50,504</u>
Net assets	<u>64,426</u>	<u>4,008</u>	<u>68,434</u>	<u>71,414</u>
Funds				
Unrestricted funds	64,426	-	64,426	69,247
Restricted funds	-	4,008	4,008	2,167
Total funds	<u>64,426</u>	<u>4,008</u>	<u>68,434</u>	<u>71,414</u>

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 2/9/2024

Ian Wilson (Trustee)

Ilkley & District Good Neighbours 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.

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:

Minibuses: over 8 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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Ilkley & District Good Neighbours Community Transport

Notes to the accounts continued

for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Bradford VCS Alliance Ltd	-	3,950	3,950	-
Bus Service Operators Grant	1,603	-	1,603	926
Give Bradford	-	-	-	2,000
Rotary Club of Ilkley	-	-	-	4,000
Rotary Club of Ilkley Wharfedale	-	-	-	500
Legacy - John Jewitt	5,000	-	5,000	-
Donations from service users	2,735	-	2,735	1,738
Other donations	373	-	373	1,932
	<u>9,711</u>	<u>3,950</u>	<u>13,661</u>	<u>11,096</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	20,007	16,270
Pensions	460	355
Recruitment, medicals and CRBs	1,103	70
Payroll charges	353	296
	<u>21,923</u>	<u>16,991</u>

The average number of employees during the year was 2, being an average of 0.9 full time equivalent (2023: 1.7, 0.8 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	460	355

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
The Bradford Fund	2,000	-	2,000	-	-
Rotary Club of Ilkley Wharfedale	167	-	24	(85)	58
Bradford VCS Alliance Outings	-	1,030	-	-	1,030
Bradford VCS Alliance Shopper	-	2,920	-	-	2,920
	<u>2,167</u>	<u>3,950</u>	<u>2,024</u>	<u>(85)</u>	<u>4,008</u>

Fund name	Purpose of restriction
The Bradford Fund	To support the charity's media strategy, website and branding.
Rotary Club of Ilkley Wharfedale	To contribute towards costs of social trips to alleviate loneliness. The transfer is for bus fare charges for trips undertaken.
Bradford VCS Alliance Outings	Towards the cost of social outings.
Bradford VCS Alliance Shopper	Towards the cost of Burley Shopper.

Ilkley & District Good Neighbours Community Transport
Notes to the accounts continued
for the year ended 31 March 2024

5 Tangible assets	Buses	Total
	£	£
Cost		
At 1 April 2023	143,449	143,449
Additions	-	-
At 31 March 2024	<u>143,449</u>	<u>143,449</u>
Depreciation		
At 1 April 2023	122,539	122,539
Charge for year	<u>11,728</u>	<u>11,728</u>
At 31 March 2024	<u>134,267</u>	<u>134,267</u>
Net book value		
At 31 March 2024	<u>9,182</u>	<u>9,182</u>
At 31 March 2023	<u>20,910</u>	<u>20,910</u>
6 Debtors and prepayments	2024	2023
	£	£
Debtors	883	586
Prepayments	2,413	2,341
Accrued income	624	-
Other debtors	<u>402</u>	<u>318</u>
	<u>4,322</u>	<u>3,245</u>
7 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	56,978	49,859
Cash in hand	<u>32</u>	<u>-</u>
	<u>57,010</u>	<u>49,859</u>
8 Creditors and accruals	2024	2023
	£	£
Creditors	889	2,209
Accruals	1,191	330
Other creditors	<u>-</u>	<u>61</u>
	<u>2,080</u>	<u>2,600</u>

Ilkley & District Good Neighbours Community Transport

Notes to the accounts continued

for the year ended 31 March 2024

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.

Other transactions with trustees or related parties

			2024	2023
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Susan Wilson	Spouse of trustee	Employed as bookkeeper	3,541	2,086
			3,541	2,086

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2024	2023
	£	£
Within one year	2,354	2,266
	2,354	2,266

Ilkley & District Good Neighbours 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
	£	£	£	£	£	£
Income						
Grants and donations	9,711	4,596	3,950	6,500	13,661	11,096
Bus hire fees	32,921	22,401	-	-	32,921	22,401
Rental income	7,563	1,873	-	-	7,563	1,873
Other income	113	135	-	-	113	135
Bank interest	709	-	-	-	709	-
Total income	51,017	29,005	3,950	6,500	54,967	35,505
Expenditure						
Staffing costs	20,536	2,791	1,387	14,200	21,923	16,991
Training	478	63	-	-	478	63
Fuel for buses	5,662	5,238	-	-	5,662	5,238
Bus repairs and maintenance	3,907	1,895	-	-	3,907	1,895
Bus insurance	2,943	2,881	-	-	2,943	2,881
Motor running costs	1,490	1,098	-	-	1,490	1,098
Office rent, service charges and insu	5,077	1,321	-	4,352	5,077	5,673
Printing, postage and stationery	328	61	113	268	441	329
Telephone, IT and computer softwar	534	134	-	180	534	314
Memberships and subscriptions	273	290	-	-	273	290
Volunteer expenses	1,556	1,043	24	-	1,580	1,043
Meeting costs	-	18	-	-	-	18
Bank charges	118	119	-	-	118	119
Depreciation	11,728	11,728	-	-	11,728	11,728
Independent examination	924	330	-	-	924	330
Events and activities	309	112	-	117	309	229
Legal and professional fees	60	500	500	-	560	500
Total expenditure	55,923	29,622	2,024	19,117	57,947	48,739
Net income / (expenditure)	(4,906)	(617)	1,926	(12,617)	(2,980)	(13,234)
Transfers between funds	85	216	(85)	(216)	-	-
Net movement in funds	(4,821)	(401)	1,841	(12,833)	(2,980)	(13,234)
Fund balances brought forward	69,247	69,648	2,167	15,000	71,414	84,648
Fund balances carried forward	64,426	69,247	4,008	2,167	68,434	71,414

ILKLEY & DISTRICT GOOD NEIGHBOURS COMMUNITY TRANSPORT

England & Wales - Charity number 1105631

Accounts

Ilkley & District Good Neighbours Community Transport

Charity number 1105631

A company limited by guarantee number 05109768

Annual Report and Financial Statements

for the year ended 31 March 2023



Ilkley & District Good Neighbours Community Transport

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Ilkley & District Good Neighbours 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:

Name	Position	Dates
Ian Padley	Chair from 30 October 2023	Appointed 27 September 2023
John Barker	Chair to 30 October 2023	
Ian Wilson	Treasurer	
Geoffrey Maldwyn-Jones		Resigned 27 September 2023
John Jewitt		Deceased 5 August 2022
Peter Settle		
Stephen Butler		Appointed 18 July 2022
Tony Magee		Appointed 27 September 2023
Peter Kierman		Appointed 27 September 2023
Mark Wood		Appointed 27 September 2023
Charity number	1105631	Registered in England and Wales
Company number	05109768	Registered in England and Wales

Registered and principal address	Bankers
Riddings Hall	HSBC Bank plc
Riddings Road	1 Wells Road
Ilkley	Ilkley
LS29 9LU	LS29 8HG

Independent examiner

Rhys North

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 22 April 2004. It is governed by a memorandum and articles of association as amended by special resolution on 21 March 2017. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Ilkley & District Good Neighbours Community Transport Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

To provide a community transport service for such of the inhabitants of Ilkley, Addingham, Burley-In-Wharfedale and Menston and its neighbourhood who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

The charity's main activities

Ilkley Community Transport provides transport for disadvantaged residents throughout our locality. We also assist voluntary and community organisations, charities and local authorities by providing the accessible transport and driver training necessary to achieve their own objectives.

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

The activity level has continued to grow out of the shadow of the covid-19 pandemic with many existing groups becoming active again and a number of new ones.

We continue to operate 3 minibuses and a community car lift scheme. During the year we completed over 800 bus journeys for 43 groups totalling over 7,400 passenger journeys with 233 of the passengers using the lift. The buses covered over 18,000 miles during the year, supporting a range of local organisations enabling a regular supermarket run and a wide variety of social, cultural and sporting activities for young and old alike.

We provided 410 lifts for medical appointments, supported by our volunteer drivers using their own cars.

We are most grateful to the following for financial support provided during the year:

- Rotary Club of Ilkley - support to staff and office costs
- Rotary Club of Ilkley Wharfedale – for social outings to alleviate loneliness
- Give Bradford – for strategic development
- Donations in memory of John Jewitt
- Donations from clients and other supporters

We are supported by a wonderful team of volunteers – not only those driving the buses and offering car lifts, but those who assist during bus trips and help in the office.

The Trustees would like to thank not only our own volunteers but also the Community Action Ilkley co-ordinator Mary Hamilton and all the office volunteers for their unstinting efforts throughout the year.

We would like to emphasise that by helping us to operate, they are also helping many other voluntary and community groups to achieve their aims.

Ilkley & District Good Neighbours Community Transport Trustees' report (continued) for the year ended 31 March 2023

Financial review

The net expenditure for the year was £13,232, including net expenditure of £399 on unrestricted funds and net expenditure of £12,833 on restricted funds, after transfers.

Reserves policy

The Trustees of Ilkley Community Transport (ICT) have agreed a Reserves Policy that requires the charity to hold reserves of 6 to 12 months of forecast total expenditure. This statement explains why the Trustees feel that this is not only necessary but demonstrates good financial planning and that the charity is being responsibly managed.

The level of reserves held has been agreed for the following reason reasons:

- Our member organisations rely on us for their activities, many on a regular basis and with the fleet in the range of 5 to 10 years old, we may encounter significant unplanned repair costs to keep us on the road.
- On 1 January 2023 the charity took on the lease for the offices it occupies, providing managed office services to two other parties. Whilst this has given stability to our operating base, it does introduce some additional financial risks.
- The charges for services to member organisations is set at a level to endeavour not to exclude those of modest means and as such, without external funding the charity operates with a shortfall to meet its costs. We have no regular sources of external income and in the past have relied upon ad hoc grant funding to support some core costs.
- The charity employs two members of staff and having some financial resilience gives them confidence in the charity as an employer.

The charity's free reserves, excluding fixed assets, at the year end were £48,337. Based on 2023/2024 budgeted expenditure, the reserve targets of 6 and 12 months equate to £30,350 and £60,700.

Ilkley & District Good Neighbours Community Transport Trustees' report (continued) for the year ended 31 March 2023

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping 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 financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 11/12/2023

Ian Wilson (Trustee)

Ilkley & District Good Neighbours Community Transport

Independent examiner's report to the trustees of Ilkley & District Good Neighbours Community Transport

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's unqualified statement - matter of concern identified

I have completed my examination. I have identified a matter of concern in my report in relation to material expenditure which appears to not be in accordance with the charity's memorandum and articles of association.

The accounts disclose information on related party transactions in Note 8. The note details that a connected person (the wife of one of the trustees) had been employed by the charity during the year ended 31 March 2023 and received remuneration of £2,086. The charity's governing document does not give express powers to employ a trustee or connected person and therefore permission should be sought from the Charity Commission prior to such an engagement. However, I am satisfied that the failure to seek permission was not deliberate and I draw attention to the fact that, following prompt action by the trustees, the charity has now received permission from the Charity Commission for the ongoing employment of the trustee's wife.

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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 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
- 4 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Rhys North

13/12/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Ilkley & District Good Neighbours Community Transport
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	4,596	6,500	11,096	20,168
Bus hire fees		22,403	-	22,403	6,804
Rental income		1,873	-	1,873	-
Training income		135	-	135	-
Total income		<u>29,007</u>	<u>6,500</u>	<u>35,507</u>	<u>26,972</u>
Expenditure on:					
Staffing costs	(3)	2,791	14,200	16,991	9,333
Training		63	-	63	521
Fuel for buses		5,238	-	5,238	1,969
Bus repairs and maintenance		1,895	-	1,895	2,031
Bus insurance		2,881	-	2,881	2,858
Motor running costs		1,098	-	1,098	923
Office rent, service charges and insurance		1,321	4,352	5,673	5,566
Printing, postage and stationery		61	268	329	82
Telephone, IT and computer software		134	180	314	-
Publicity and website		-	-	-	125
Memberships and subscriptions		290	-	290	245
Volunteer expenses		1,043	-	1,043	516
Meeting costs		18	-	18	140
Bank charges		119	-	119	26
Depreciation		11,728	-	11,728	11,728
Independent examination		330	-	330	300
Events and activities		112	117	229	-
Legal and professional fees		500	-	500	-
Total expenditure		<u>29,622</u>	<u>19,117</u>	<u>48,739</u>	<u>36,363</u>
Net income / (expenditure)		<u>(615)</u>	<u>(12,617)</u>	<u>(13,232)</u>	<u>(9,391)</u>
Transfers between funds		<u>216</u>	<u>(216)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(399)</u>	<u>(12,833)</u>	<u>(13,232)</u>	<u>(9,391)</u>
Fund balances brought forward		<u>69,648</u>	<u>15,000</u>	<u>84,648</u>	<u>94,039</u>
Fund balances carried forward	(4)	<u>69,249</u>	<u>2,167</u>	<u>71,416</u>	<u>84,648</u>

All incoming resources and resources expended derive from continuing activities.

Ilkley & District Good Neighbours Community Transport
Balance sheet
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 20,910	-	20,910	32,638
Total fixed assets	<u>20,910</u>	<u>-</u>	<u>20,910</u>	<u>32,638</u>
Current assets				
Debtors and prepayments	(6) 3,245	-	3,245	5,333
Cash at bank	47,692	2,167	49,859	48,456
Total current assets	<u>50,937</u>	<u>2,167</u>	<u>53,104</u>	<u>53,789</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 2,600	-	2,600	1,779
Total current liabilities	<u>2,600</u>	<u>-</u>	<u>2,600</u>	<u>1,779</u>
Net current assets / (liabilities)	<u>48,337</u>	<u>2,167</u>	<u>50,504</u>	<u>52,010</u>
Net assets	<u>69,247</u>	<u>2,167</u>	<u>71,414</u>	<u>84,648</u>
Funds				
Unrestricted funds	69,249	-	69,249	69,648
Restricted funds	-	2,167	2,167	15,000
Total funds	<u>69,249</u>	<u>2,167</u>	<u>71,416</u>	<u>84,648</u>

For the year ending 31 March 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 11/12/2023

Ian Wilson (Trustee)

Ilkley & District Good Neighbours 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.

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:

Minibuses: over 8 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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Ilkley & District Good Neighbours 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
	£	£	£	£
Bus Service Operators Grant	926	-	926	926
Give Bradford	-	2,000	2,000	-
Rotary Club of Ilkley	-	4,000	4,000	-
Rotary Club of Ilkley Wharfedale	-	500	500	-
Bradford Metropolitan District Council	-	-	-	2,667
Ilkley Town Council	-	-	-	5,000
National Lottery Community Fund (NLCF)	-	-	-	10,000
Donations from service users	1,738	-	1,738	1,034
Other donations	1,932	-	1,932	541
	4,596	6,500	11,096	20,168

3 Staff costs and numbers	2023	2022
	£	£
Gross salaries	16,270	8,854
Pensions	355	246
Recruitment, medicals and CRBs	70	61
Payroll charges	296	172
	16,991	9,333

The average number of employees during the year was 1.7, being an average of 0.8 full time equivalent (2022: 0.8, 0.4 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	355	246

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Ilkley Town Council	5,000	-	5,000	-	-
The Bradford Fund	-	2,000	-	-	2,000
Rotary Club of Ilkley	-	4,000	4,000	-	-
NLCF	10,000	-	10,000	-	-
Rotary Club of Ilkley Wharfedale	-	500	117	(216)	167
	15,000	6,500	19,117	(216)	2,167

Fund name	Purpose of restriction
Ilkley Town Council	To contribute towards the operational costs of the charity.
The Bradford Fund	To support the charity's media strategy, website and branding.
Rotary Club - Support	To contribute towards staffing and office costs.
NLCF	To contribute towards staffing and office costs.
Rotary Club of Ilkley Wharfedale	To contribute towards costs of social trips to alleviate loneliness. The transfer is for bus fare charges for trips undertaken.

Ilkley & District Good Neighbours Community Transport
Notes to the accounts continued
for the year ended 31 March 2023

5 Tangible assets	Buses	Total
<u>Cost</u>	£	£
At 1 April 2022	143,449	143,449
Additions	-	-
At 31 March 2023	<u>143,449</u>	<u>143,449</u>
<u>Depreciation</u>		
At 1 April 2022	110,811	110,811
Charge for year	<u>11,728</u>	<u>11,728</u>
At 31 March 2023	<u>122,539</u>	<u>122,539</u>
<u>Net book value</u>		
At 31 March 2023	<u>20,910</u>	<u>20,910</u>
At 31 March 2022	<u>32,638</u>	<u>32,638</u>
6 Debtors and prepayments	2023	2022
	£	£
Debtors	586	32
Prepayments	2,341	5,147
Other debtors	<u>318</u>	<u>154</u>
	<u>3,245</u>	<u>5,333</u>
7 Creditors and accruals	2023	2022
	£	£
Creditors	2,209	1,394
Accruals	330	300
Deferred income	-	85
Other creditors	<u>61</u>	<u>-</u>
	<u>2,600</u>	<u>1,779</u>

Notes to the accounts continued for the year ended 31 March 2023

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.

Other transactions with trustees or related parties

			2023	2022
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Susan Wilson	Spouse of trustee	Employed as bookkeeper	2,086	-
			<u>2,086</u>	<u>-</u>

9 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2023	2022
	£	£
Within one year	2,266	-
	<u>2,266</u>	<u>-</u>

Ilkley & District Good Neighbours 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
	£	£	£	£	£	£
Income						
Grants and donations	4,596	5,168	6,500	15,000	11,096	20,168
Bus hire fees	22,403	6,804	-	-	22,403	6,804
Rental income	1,873	-	-	-	1,873	-
Training income	135	-	-	-	135	-
Total income	29,007	11,972	6,500	15,000	35,507	26,972
Expenditure						
Staffing costs	2,791	9,044	14,200	289	16,991	9,333
Training	63	521	-	-	63	521
Fuel for buses	5,238	1,969	-	-	5,238	1,969
Bus repairs and maintenance	1,895	2,031	-	-	1,895	2,031
Bus insurance	2,881	2,858	-	-	2,881	2,858
Motor running costs	1,098	923	-	-	1,098	923
Office rent, service charges and insu	1,321	5,566	4,352	-	5,673	5,566
Printing, postage and stationery	61	82	268	-	329	82
Telephone, IT and computer softwar	134	-	180	-	314	-
Publicity and website	-	125	-	-	-	125
Memberships and subscriptions	290	245	-	-	290	245
Volunteer expenses	1,043	516	-	-	1,043	516
Meeting costs	18	140	-	-	18	140
Bank charges	119	26	-	-	119	26
Depreciation	11,728	11,728	-	-	11,728	11,728
Independent examination	330	300	-	-	330	300
Events and activities	112	-	117	-	229	-
Legal and professional fees	500	-	-	-	500	-
Total expenditure	29,622	36,074	19,117	289	48,739	36,363
Net income / (expenditure)	(615)	(24,102)	(12,617)	14,711	(13,232)	(9,391)
Transfers between funds	216	-	(216)	-	-	-
Net movement in funds	(399)	(24,102)	(12,833)	14,711	(13,232)	(9,391)
Fund balances brought forward	69,648	93,750	15,000	289	84,648	94,039
Fund balances carried forward	69,249	69,648	2,167	15,000	71,416	84,648

ILKLEY & DISTRICT GOOD NEIGHBOURS COMMUNITY TRANSPORT

England & Wales - Charity number 1105631

Accounts

Ilkley & District Good Neighbours Community Transport

Charity number 1105631

A company limited by guarantee number 05109768

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



West Yorkshire Community Accounting Service

Ilkley & District Good Neighbours Community Transport

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

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Prepared by West Yorkshire Community Accountancy Service CIO

Ilkley & District Good Neighbours 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
John Barker	Chair	
Ian Wilson	Treasurer	
John Jewitt		Deceased August 2022
Geoffrey A Maldwyn-Jones		
Peter Settle		
Stephen Butler		Appointed July 2022
Charity number	1105631	Registered in England and Wales
Company number	05109768	Registered in England and Wales
Registered and principal address	Bankers	
Riddings Hall	HSBC Bank plc	
Riddings Road	1 Wells Road	
Ilkley	Ilkley	
LS29 9LU	LS29 8HG	

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 22 April 2004. It is governed by a memorandum and articles of association as amended by special resolution on 21 March 2017. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Ilkley & District Good Neighbours Community Transport

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

Objectives and activities

The charity's objects

To provide a community transport service for such of the inhabitants of Ilkley, Addingham, Burley-In-Wharfedale and Menston and its neighbourhood who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

The charity's main activities

Ilkley Community Transport provides transport for disadvantaged residents throughout our locality. We also assist voluntary and community organisations, charities and local authorities by providing the accessible transport and driver training necessary to achieve their own objectives.

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.

John Jewitt

Very sadly in August 2022 we lost John. He was one of the founders of the charity and a long term and active trustee. His legacy will live on the organisation.

Achievements and performance

The pandemic largely prevented any activity before July so there were effectively nine months of operation in the year. This followed a year with very little activity which is reflected in the prior year comparisons in the accounts. At the end of June our new coordinator, David Steel was appointed, and he has established himself effectively in managing the office operations and keeping the buses safe and legal to use, as well as helping with the driving.

We continue to operate 3 minibuses and a community car lift scheme. During the year we completed over 200 bus hires for 29 groups with 115 of the passengers using the lift. The buses covered nearly 8,000 miles during the year, supporting a range of local organisations enabling a regular supermarket run and a wide variety of social, cultural and sporting activities for young and old alike.

We provided 70 car lifts mainly for medical appointments, including Covid vaccinations in the early part of the year.

We are most grateful to the following organisations for financial support provided during the year:

- National lottery community fund - Support to staff and office costs
- Ilkley Town Council - Support to staff and office costs
- Bradford Council - ARG Coronavirus recovery fund

The Trustees would like to thank not only our own volunteers but also the Community Action Ilkley co-ordinator Mary Hamilton and all the office volunteers for their unstinting efforts throughout the year. We would like to emphasise to them that by helping us to operate, they are also helping many other voluntary and community groups to achieve their aims.

Financial review

The net expenditure for the year was £9,391, including net expenditure of £24,102 on unrestricted funds and net income of £14,711 on restricted funds.

Ilkley & District Good Neighbours Community Transport

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

Reserves policy

The trustees believe there is no need to set aside specific reserves within the annual report and accounts. All potential liabilities would be adequately covered by available funds. The only unbudgeted liabilities would be major repairs to one or more of the buses. In the event that sufficient funds were not readily available to cover a repair, the trustees would have the option of disposing of one vehicle either to avoid the repair cost or to provide funds to repair another bus.

The trustees are of the opinion that the value of the fixed assets of the charity, namely the minibuses, should be considered as unrestricted funds. This is because they are held for use by the charity to achieve its charitable objectives.

In the event that unrestricted funds increase to a level that is more than adequate to cover any potential bus repairs and other budgeted liabilities, the trustees will consider deeming a proportion to a reserve for a future bus purchase, given the significant cost of such vehicles.

The trustees will review the adequacy of the unrestricted funds at least once a year, and prior to any major expenditure on vehicle repairs, these reviews to be documented and held with the trustee minutes.

The charity's free reserves, excluding fixed assets, at the year end were £37,010.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping 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 financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 3/11/2022

Ian Wilson (Trustee)

Ilkley & District Good Neighbours Community Transport

Independent examiner's report to the trustees of Ilkley & District Good Neighbours Community Transport

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 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
- 4 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Simon Bostrom FCIE

8/11/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Ilkley & District Good Neighbours 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 £
Income from:					
Grants and donations	(2)	4,242	15,000	19,242	1,839
Bus hire		7,730	-	7,730	975
Total income		11,972	15,000	26,972	2,814
Expenditure on:					
Staffing costs	(3)	9,044	289	9,333	170
Training		521	-	521	-
Fuel for buses		1,969	-	1,969	127
Bus repairs and maintenance		2,031	-	2,031	1,803
Bus insurance		2,858	-	2,858	1,025
Motor running costs		923	-	923	219
Office rent, service charges and insurance		5,566	-	5,566	3,464
Printing, postage and stationery		82	-	82	83
IT and computer software		210	-	210	-
Publicity and website		125	-	125	30
Memberships and subscriptions		35	-	35	85
Volunteer expenses		516	-	516	142
Meeting costs		140	-	140	-
Bank charges		26	-	26	-
Depreciation		11,728	-	11,728	17,415
Independent examination		300	-	300	240
Other expenditure		-	-	-	13
Total expenditure		36,074	289	36,363	24,816
Net income / (expenditure)		(24,102)	14,711	(9,391)	(22,002)
Fund balances brought forward		93,750	289	94,039	116,041
Fund balances carried forward	(4)	69,648	15,000	84,648	94,039

All incoming resources and resources expended derive from continuing activities.

Ilkley & District Good Neighbours Community Transport
Balance sheet
as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 32,638	-	32,638	44,366
Total fixed assets	<u>32,638</u>	<u>-</u>	<u>32,638</u>	<u>44,366</u>
Current assets				
Debtors and prepayments	(6) 5,333	-	5,333	3,333
Cash at bank	33,456	15,000	48,456	47,067
Total current assets	<u>38,789</u>	<u>15,000</u>	<u>53,789</u>	<u>50,400</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,779	-	1,779	727
Total current liabilities	<u>1,779</u>	<u>-</u>	<u>1,779</u>	<u>727</u>
Net current assets / (liabilities)	<u>37,010</u>	<u>15,000</u>	<u>52,010</u>	<u>49,673</u>
Net assets	<u>69,648</u>	<u>15,000</u>	<u>84,648</u>	<u>94,039</u>
Funds				
Unrestricted funds	69,648	-	69,648	93,750
Restricted funds	-	15,000	15,000	289
Total funds	<u>69,648</u>	<u>15,000</u>	<u>84,648</u>	<u>94,039</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 3/11/2022

Ian Wilson (Trustee)

Ilkley & District Good Neighbours 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. 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:

Minibuses: over 8 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.

Ilkley & District Good Neighbours Community Transport
Notes to the accounts continued
for the year ended 31 March 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Ilkley Town Council	-	5,000	5,000	-
National Lottery Community Fund	-	10,000	10,000	-
City of Bradford Met. Dist. Council	2,667	-	2,667	-
Yorkshire Building Society Charitable Foundation	-	-	-	1,200
Donations from service users	1,034	-	1,034	-
Other donations	541	-	541	586
Gift aid	-	-	-	53
	<u>4,242</u>	<u>15,000</u>	<u>19,242</u>	<u>1,839</u>

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	8,854	-
Pensions	246	-
Recruitment, medicals and CRBs	61	170
Payroll charges	172	-
	<u>9,333</u>	<u>170</u>

The average number of employees during the year was 0.8, being an average of 0.4 full time equivalent (2021: 0, 0 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	246	-
Amount of any contributions outstanding at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Yorkshire Building Society	289	-	289	-	-
Ilkley Town Council	-	5,000	-	-	5,000
Awrds for All	-	10,000	-	-	10,000
	<u>289</u>	<u>15,000</u>	<u>289</u>	<u>-</u>	<u>15,000</u>

Fund name	Purpose of restriction
Yorkshire Building Society	Funding to make vehicles used to transport elderly people Covid safe
Ilkley Town Council	Towards the costs of services which will be provided in 2022/23
Awrds for All	Towards the costs of services which will be provided in 2022/23

Ilkley & District Good Neighbours Community Transport
Notes to the accounts continued
for the year ended 31 March 2022

5 Tangible assets	Buses	Total
<u>Cost</u>	£	£
At 1 April 2021	143,449	143,449
Additions	-	-
At 31 March 2022	<u>143,449</u>	<u>143,449</u>
<u>Depreciation</u>		
At 1 April 2021	99,083	99,083
Charge for year	<u>11,728</u>	<u>11,728</u>
At 31 March 2022	<u>110,811</u>	<u>110,811</u>
<u>Net book value</u>		
At 31 March 2022	<u>32,638</u>	<u>32,638</u>
At 31 March 2021	<u>44,366</u>	<u>44,366</u>
6 Debtors and prepayments	2022	2021
	£	£
Debtors	32	901
Prepayments	5,147	2,264
Other debtors	<u>154</u>	<u>168</u>
	<u>5,333</u>	<u>3,333</u>
7 Creditors and accruals	2022	2021
	£	£
Creditors	1,394	427
Accruals	300	300
Deferred income (see note below for analysis)	<u>85</u>	<u>-</u>
	<u>1,779</u>	<u>727</u>

8 Related party transactions

Trustee expenses

During the year one trustee was paid a total of £130 in respect of travel (previous year: one trustee and £14).

Trustee remuneration and benefits

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

Ilkley & District Good Neighbours 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 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	4,242	639	15,000	1,200	19,242	1,839
Bus hire	7,730	975	-	-	7,730	975
Total income	11,972	1,614	15,000	1,200	26,972	2,814
Expenditure						
Staffing costs	9,044	170	289	-	9,333	170
Training	521	-	-	-	521	-
Fuel for buses	1,969	127	-	-	1,969	127
Bus repairs and maintenance	2,031	892	-	911	2,031	1,803
Bus insurance	2,858	1,025	-	-	2,858	1,025
Motor running costs	923	219	-	-	923	219
Office rent, charges and insurance	5,566	3,464	-	-	5,566	3,464
Printing, postage and stationery	82	83	-	-	82	83
IT and computer software	210	-	-	-	210	-
Publicity and website	125	30	-	-	125	30
Memberships and subscriptions	35	85	-	-	35	85
Volunteer expenses	516	142	-	-	516	142
Meeting costs	140	-	-	-	140	-
Bank charges	26	-	-	-	26	-
Depreciation	11,728	17,415	-	-	11,728	17,415
Independent examination	300	240	-	-	300	240
Other expenditure	-	13	-	-	-	13
Total expenditure	36,074	23,905	289	911	36,363	24,816
Net income / (expenditure)	(24,102)	(22,291)	14,711	289	(9,391)	(22,002)
Fund balances brought forward	93,750	116,041	289	-	94,039	116,041
Fund balances carried forward	69,648	93,750	15,000	289	84,648	94,039

Ilkley & District Good Neighbours Community Transport

Charity number 1105631

A company limited by guarantee number 05109768

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



West Yorkshire Community Accounting Service

Ilkley & District Good Neighbours Community Transport

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

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Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 to 11

Prepared by West Yorkshire Community Accountancy Service CIO

Ilkley & District Good Neighbours 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
John Barker	Chair	
Ian Wilson	Treasurer	
John Jewitt		Deceased August 2022
Geoffrey A Maldwyn-Jones		
Peter Settle		
Stephen Butler		Appointed July 2022
Charity number	1105631	Registered in England and Wales
Company number	05109768	Registered in England and Wales
Registered and principal address	Bankers	
Riddings Hall	HSBC Bank plc	
Riddings Road	1 Wells Road	
Ilkley	Ilkley	
LS29 9LU	LS29 8HG	

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 22 April 2004. It is governed by a memorandum and articles of association as amended by special resolution on 21 March 2017. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Ilkley & District Good Neighbours Community Transport

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

Objectives and activities

The charity's objects

To provide a community transport service for such of the inhabitants of Ilkley, Addingham, Burley-In-Wharfedale and Menston and its neighbourhood who are in need of such a service because of age, sickness or disability (mental or physical), or poverty, or because of a lack of availability of adequate and safe public passenger services.

The charity's main activities

Ilkley Community Transport provides transport for disadvantaged residents throughout our locality. We also assist voluntary and community organisations, charities and local authorities by providing the accessible transport and driver training necessary to achieve their own objectives.

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.

John Jewitt

Very sadly in August 2022 we lost John. He was one of the founders of the charity and a long term and active trustee. His legacy will live on the organisation.

Achievements and performance

The pandemic largely prevented any activity before July so there were effectively nine months of operation in the year. This followed a year with very little activity which is reflected in the prior year comparisons in the accounts. At the end of June our new coordinator, David Steel was appointed, and he has established himself effectively in managing the office operations and keeping the buses safe and legal to use, as well as helping with the driving.

We continue to operate 3 minibuses and a community car lift scheme. During the year we completed over 200 bus hires for 29 groups with 115 of the passengers using the lift. The buses covered nearly 8,000 miles during the year, supporting a range of local organisations enabling a regular supermarket run and a wide variety of social, cultural and sporting activities for young and old alike.

We provided 70 car lifts mainly for medical appointments, including Covid vaccinations in the early part of the year.

We are most grateful to the following organisations for financial support provided during the year:

- National lottery community fund - Support to staff and office costs
- Ilkley Town Council - Support to staff and office costs
- Bradford Council - ARG Coronavirus recovery fund

The Trustees would like to thank not only our own volunteers but also the Community Action Ilkley co-ordinator Mary Hamilton and all the office volunteers for their unstinting efforts throughout the year. We would like to emphasise to them that by helping us to operate, they are also helping many other voluntary and community groups to achieve their aims.

Financial review

The net expenditure for the year was £9,391, including net expenditure of £24,102 on unrestricted funds and net income of £14,711 on restricted funds.

Ilkley & District Good Neighbours Community Transport

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

Reserves policy

The trustees believe there is no need to set aside specific reserves within the annual report and accounts. All potential liabilities would be adequately covered by available funds. The only unbudgeted liabilities would be major repairs to one or more of the buses. In the event that sufficient funds were not readily available to cover a repair, the trustees would have the option of disposing of one vehicle either to avoid the repair cost or to provide funds to repair another bus.

The trustees are of the opinion that the value of the fixed assets of the charity, namely the minibuses, should be considered as unrestricted funds. This is because they are held for use by the charity to achieve its charitable objectives.

In the event that unrestricted funds increase to a level that is more than adequate to cover any potential bus repairs and other budgeted liabilities, the trustees will consider deeming a proportion to a reserve for a future bus purchase, given the significant cost of such vehicles.

The trustees will review the adequacy of the unrestricted funds at least once a year, and prior to any major expenditure on vehicle repairs, these reviews to be documented and held with the trustee minutes.

The charity's free reserves, excluding fixed assets, at the year end were £37,010.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which 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 the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping 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 financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

approved by the board of trustees on 3/11/2022

Ian Wilson (Trustee)

Ilkley & District Good Neighbours Community Transport

Independent examiner's report to the trustees of Ilkley & District Good Neighbours Community Transport

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 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
- 4 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Simon Bostrom FCIE

8/11/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
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Ilkley & District Good Neighbours 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 £
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Bus hire		7,730	-	7,730	975
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Bus repairs and maintenance		2,031	-	2,031	1,803
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Depreciation		11,728	-	11,728	17,415
Independent examination		300	-	300	240
Other expenditure		-	-	-	13
Total expenditure		<u>36,074</u>	<u>289</u>	<u>36,363</u>	<u>24,816</u>
Net income / (expenditure)		<u>(24,102)</u>	<u>14,711</u>	<u>(9,391)</u>	<u>(22,002)</u>
Fund balances brought forward		<u>93,750</u>	<u>289</u>	<u>94,039</u>	<u>116,041</u>
Fund balances carried forward	(4)	<u>69,648</u>	<u>15,000</u>	<u>84,648</u>	<u>94,039</u>

All incoming resources and resources expended derive from continuing activities.

Ilkley & District Good Neighbours Community Transport
Balance sheet
as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 32,638	-	32,638	44,366
Total fixed assets	<u>32,638</u>	<u>-</u>	<u>32,638</u>	<u>44,366</u>
Current assets				
Debtors and prepayments	(6) 5,333	-	5,333	3,333
Cash at bank	33,456	15,000	48,456	47,067
Total current assets	<u>38,789</u>	<u>15,000</u>	<u>53,789</u>	<u>50,400</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,779	-	1,779	727
Total current liabilities	<u>1,779</u>	<u>-</u>	<u>1,779</u>	<u>727</u>
Net current assets / (liabilities)	<u>37,010</u>	<u>15,000</u>	<u>52,010</u>	<u>49,673</u>
Net assets	<u>69,648</u>	<u>15,000</u>	<u>84,648</u>	<u>94,039</u>
Funds				
Unrestricted funds	69,648	-	69,648	93,750
Restricted funds	-	15,000	15,000	289
Total funds	<u>69,648</u>	<u>15,000</u>	<u>84,648</u>	<u>94,039</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 3/11/2022

Ian Wilson (Trustee)

Ilkley & District Good Neighbours 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. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

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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:

Minibuses: over 8 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

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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.

Ilkley & District Good Neighbours Community Transport
Notes to the accounts continued
for the year ended 31 March 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Ilkley Town Council	-	5,000	5,000	-
National Lottery Community Fund	-	10,000	10,000	-
City of Bradford Met. Dist. Council	2,667	-	2,667	-
Yorkshire Building Society Charitable Foundation	-	-	-	1,200
Donations from service users	1,034	-	1,034	-
Other donations	541	-	541	586
Gift aid	-	-	-	53
	<u>4,242</u>	<u>15,000</u>	<u>19,242</u>	<u>1,839</u>

3 Staff costs and numbers	2022	2021
	£	£
Gross salaries	8,854	-
Pensions	246	-
Recruitment, medicals and CRBs	61	170
Payroll charges	172	-
	<u>9,333</u>	<u>170</u>

The average number of employees during the year was 0.8, being an average of 0.4 full time equivalent (2021: 0, 0 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	246	-
Amount of any contributions outstanding at the year end	-	-

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Yorkshire Building Society	289	-	289	-	-
Ilkley Town Council	-	5,000	-	-	5,000
Awrds for All	-	10,000	-	-	10,000
	<u>289</u>	<u>15,000</u>	<u>289</u>	<u>-</u>	<u>15,000</u>

Fund name	Purpose of restriction
Yorkshire Building Society	Funding to make vehicles used to transport elderly people Covid safe
Ilkley Town Council	Towards the costs of services which will be provided in 2022/23
Awrds for All	Towards the costs of services which will be provided in 2022/23

Ilkley & District Good Neighbours Community Transport
Notes to the accounts continued
for the year ended 31 March 2022

5 Tangible assets	Buses	Total
<u>Cost</u>	£	£
At 1 April 2021	143,449	143,449
Additions	-	-
At 31 March 2022	<u>143,449</u>	<u>143,449</u>
<u>Depreciation</u>		
At 1 April 2021	99,083	99,083
Charge for year	11,728	11,728
At 31 March 2022	<u>110,811</u>	<u>110,811</u>
<u>Net book value</u>		
At 31 March 2022	<u>32,638</u>	<u>32,638</u>
At 31 March 2021	<u>44,366</u>	<u>44,366</u>
6 Debtors and prepayments	2022	2021
	£	£
Debtors	32	901
Prepayments	5,147	2,264
Other debtors	154	168
	<u>5,333</u>	<u>3,333</u>
7 Creditors and accruals	2022	2021
	£	£
Creditors	1,394	427
Accruals	300	300
Deferred income (see note below for analysis)	85	-
	<u>1,779</u>	<u>727</u>

8 Related party transactions

Trustee expenses

During the year one trustee was paid a total of £130 in respect of travel (previous year: one trustee and £14).

Trustee remuneration and benefits

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

Ilkley & District Good Neighbours 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 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	4,242	639	15,000	1,200	19,242	1,839
Bus hire	7,730	975	-	-	7,730	975
Total income	11,972	1,614	15,000	1,200	26,972	2,814
Expenditure						
Staffing costs	9,044	170	289	-	9,333	170
Training	521	-	-	-	521	-
Fuel for buses	1,969	127	-	-	1,969	127
Bus repairs and maintenance	2,031	892	-	911	2,031	1,803
Bus insurance	2,858	1,025	-	-	2,858	1,025
Motor running costs	923	219	-	-	923	219
Office rent, charges and insurance	5,566	3,464	-	-	5,566	3,464
Printing, postage and stationery	82	83	-	-	82	83
IT and computer software	210	-	-	-	210	-
Publicity and website	125	30	-	-	125	30
Memberships and subscriptions	35	85	-	-	35	85
Volunteer expenses	516	142	-	-	516	142
Meeting costs	140	-	-	-	140	-
Bank charges	26	-	-	-	26	-
Depreciation	11,728	17,415	-	-	11,728	17,415
Independent examination	300	240	-	-	300	240
Other expenditure	-	13	-	-	-	13
Total expenditure	36,074	23,905	289	911	36,363	24,816
Net income / (expenditure)	(24,102)	(22,291)	14,711	289	(9,391)	(22,002)
Fund balances brought forward	93,750	116,041	289	-	94,039	116,041
Fund balances carried forward	69,648	93,750	15,000	289	84,648	94,039

Ilkley & District Good Neighbours Community Transport

Independent examiner's report to the trustees of Ilkley & District Good Neighbours Community Transport

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 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
- 4 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Signed: 

Name: Simon Bostrom FCIE

8/11/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW