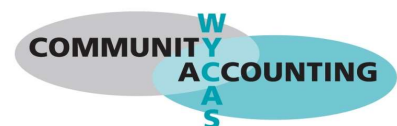


Ilkley & District Good Neighbours Community Transport

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		<u>11,972</u>	<u>15,000</u>	<u>26,972</u>	<u>2,814</u>
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		<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.

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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total 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

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Ilkley & District Good Neighbours Community Transport

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Name	Position	Dates
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Ilkley & District Good Neighbours Community Transport

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

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

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Ilkley & District Good Neighbours Community Transport

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

Reserves policy

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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 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total 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