

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



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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 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		29,007	6,500	35,507	26,972
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		29,622	19,117	48,739	36,363
Net income / (expenditure)		(615)	(12,617)	(13,232)	(9,391)
Transfers between funds		216	(216)	-	-
Net movement in funds		(399)	(12,833)	(13,232)	(9,391)
Fund balances brought forward		69,648	15,000	84,648	94,039
Fund balances carried forward	(4)	69,249	2,167	71,416	84,648

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 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 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
	<u>4,596</u>	<u>6,500</u>	<u>11,096</u>	<u>20,168</u>

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
	<u>16,991</u>	<u>9,333</u>

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
	<u>15,000</u>	<u>6,500</u>	<u>19,117</u>	<u>(216)</u>	<u>2,167</u>

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