

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 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total 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		<u>-</u>	<u>4,008</u>	<u>4,008</u>	<u>2,167</u>
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 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 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
<u>Cost</u>	£	£
At 1 April 2023	143,449	143,449
Additions	-	-
At 31 March 2024	<u>143,449</u>	<u>143,449</u>
<u>Depreciation</u>		
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>
<u>Net book value</u>		
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
			<u>3,541</u>	<u>2,086</u>

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
	<u>2,354</u>	<u>2,266</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 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 software	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