

THE WESTERN DALES COMMUNITY BUS SERVICE LIMITED

England & Wales · Charity number 1150051

Details

Status	Registered
Legal form	Charitable company
Company number	08121670
Registered	2012-12-05
Register	View on the Charity Commission register

Contact

Address	Rakestraw South Stainmore Kirkby Stephen Cumbria CA17 4DH
Phone	01539625571
Email	garwood.bryan@gmail.com
Website	www.westerndalesbus.co.uk

Activities

Objects: THE OBJECT OF THE COMPANY IS TO PROVIDE A COMMUNITY TRANSPORT SERVICE FOR SUCH OF THE INHABITANTS OF CUMBRIA 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. IN CARRYING OUT ITS OBJECTS, THE COMPANY SHALL PROMOTE EQUALITY OF OPPORTUNITY AND OPPOSE ANY FORM OF DISCRIMINATION ON GROUNDS OF RACE, ETHNIC ORIGIN, GENDER, SEXUAL ORIENTATION, AGE, DISABILITY OR RELIGION.

Activities: To provide a community transport service, including private hire, for such of the inhabitants of the Western Dales (inside and outside the Yorkshire Dales National Park) 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.

Classification

- **How:** Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£53,716	£59,142	-	-
2024-06-30	£57,135	£72,594	-	-
2023-06-30	£74,419	£41,783	-	-
2022-06-30	£33,040	£31,778	-	-
2021-06-30	£41,192	£32,622	-	-

Trustees

Name	Role	Appointed
Andrew Stanley Miller		2023-07-17
Bryan Robert Garwood		2024-07-17
Christopher Michael Taylor		2025-10-16
Michael Graham Staff		2020-12-07
Neil John Cleeveley		2018-12-10
Steven John Rollings		2022-12-12

THE WESTERN DALES COMMUNITY BUS SERVICE LIMITED

England & Wales - Charity number 1150051

Accounts

Company Registration Number
08121670

Charity Number
1150051

The Western Dales Community Bus Service Ltd

Unaudited Financial Statements

30 June 2025

The Western Dales Community Bus Service Ltd
(A company limited by guarantee)
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The Western Dales Community Bus Service Ltd Company Information

Trustees

A Allison (resigned 11 June 2025)
J Cairns (resigned 9 December 2024)
N Cleeveley
B Garwood (appointed 11 June 2025)
A Miller
S Rollings
M Staff
C Taylor (appointed 16 October 2025)

Secretary

B Garwood

Accountants

Jackson & Graham
4 Finkle Street
Sedbergh
Cumbria
LA10 5BZ

Bankers

Barclays
9 Highgate
Kendal
Cumbria
LA9 4DA

Registered office

Rakestraw
South Stainmore
Kirkby Stephen
CA17 4DH

Company registered number

08121670

Charity registered number

1150051

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report
for the year ended 30 June 2025

The Trustees, who are also directors of the company for purposes of the Companies Act) present their annual report and the financial statements for the year ended 30 June 2025.

The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

References and administrative information set out on page 1 forms part of this report.

Objectives and Activities

Objects

To provide a community transport service, including private hire, for such of the inhabitants of the Western Dales (inside and outside the Yorkshire Dales National Park) 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

The charity operates bus services between Sedbergh, Kendal, Hawes, Kirby Stephen and Penrith and a number of other towns and villages in the Western Dales.

Statement on Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and Performance

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. The review set out below looks at the success of each key activity and the benefits they have brought to each group of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and when planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended 30 June 2025

Review of the year

Services

The overall number of passenger journeys show a small drop (-2.8%) on the previous year. This was a result of the “parallel” running of some of our services for a significant part of the year alongside the Stagecoach 563 service.

Toward the end of the financial year, following consultation with Westmorland and Furness Council, we ceased the popular S6 “Eden Express” service to focus on Sedbergh to Kendal services, with the introduction of the new S1T service on Tuesday and Thursday along with existing S1W on Wednesday. Initial concerns that this focus on one route for three days a week would see significant reduction in numbers was soon dispelled. Almost immediately passenger numbers outstripped both expectations and to some degree capacity with a number of full buses.

The total number of passenger journeys, including concessionary ones, is shown below:

Year	Weeks operating	Total Passenger Journeys	Average Weekly Journeys
2018-19	52	5,962	115
2019-20	38	4,629	122
2020-21	27	1,520	56
2021-22	53	6,564	124
2022-23	50	8,499	170
2023-24	53	10,575	200
2024-25	52	10,287	198

The average number of tickets per service in 2024-25 was 40, which was in line with 2023-24 performance (41).

S1 Saturday continued to be a good performer with a small increase in annual ticket sales at 3,672, a 1% increase on 2023-24.

S6 service on Tuesday and Thursday saw ticket sales impacted by the Stagecoach 563 and ultimately these services ceased at the end of March.

S5 continued to be a popular service although numbers fell by 9% to 1,563 from 1,727 in 2023-24.

The two new S1T services have started positively and are outstripping numbers of the old S6 service with 40 tickets per service on Tuesdays and 37 on Thursdays.

Overall, the numbers once again indicate a continuing demand for our services, but the local government re-introduction of tendered services on some of our routes has meant the reshaping of our services. Whilst this was an upheaval and had rung some financial alarm bells, the actuality of the changes have looked positive albeit we are at an early stage (3 months) of the new services being run.

Vehicles

The board continued its search for funding to replace one of our vehicles, and is actively seeking significant capital funding from a number of sources. The ageing nature of our buses and increases in maintenance costs makes this of paramount importance.

As promised in last year's annual report the issue of bus location would be re-examined when the full impact of the changes to local bus services above was known. Following these changes the location of where our vehicles are based remains fixed for the foreseeable future.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended 30 June 2025

Private Hire

In 2024-25 we took 22 private hire bookings, compared with 8 last year. We are beginning to build up a number of regular repeat bookings with Care Homes and Charitable organisations and also repeat annual events such as Westmorland Day, Sedbergh Sheepfest etc. These bookings brought in £3,257. This compares with £1,245 last year.

Looking ahead it is hoped to continue to build on the increased numbers of Private hire bookings particularly with charitable groups.

Statistics and Website

Dave and Jacky Sheppard continued to keep our detailed statistical records this year, which once again enabled us to measure the success or otherwise of each route as well as forming the basis of all our claims for reimbursement for concessionary fares from the council, and government grants towards fuel costs and fare subsidies. The directors and trustees would like once again to express their gratitude for all their work in collating and analysing these figures again this year.

We are also extremely grateful to Dave for his continuing work in running our website. This year he oversaw its updating, which has provided us with an improved way of communicating with our passengers.

Personnel

In February this year we said farewell to our Chairman and founder Jock Cairns. After 12 years under Jock's practical leadership and gentle encouragement, the network expanded steadily. Routes were added to Kirkby Lonsdale, Hawes, and Kirkby Stephen, linking these communities. More volunteers came forward, new vehicles were acquired and Western Dales Bus developed a reputation for reliability, friendliness, and genuine community service.

It was fantastic to see recognition of his efforts when in June 2025, Jock was awarded the MBE in the King's Birthday Honours List for his outstanding service to rural transport and the communities of the Western Dales.

One volunteer left the company in 2024-25 and a new one joined us. Ian Hartley left us after having been a driver and contributor within the company for a number of years and we would like to thank Ian for his service. John Doyle has joined the company as a driver and having successfully completed his training is now a regular contributor to our services.

Dave Shepherd has added another job to his growing list and is now key in designing routes and timetables and devising systems for drivers, he ran training sessions for them and was the person others turned to for help.

Bryan Garwood has stepped up to become a Director and Trustee of the Company and has also agreed to undertake the role of Company Secretary, and more recently we welcomed a new Director and Trustee, Christopher Taylor.

Following Martyn Stockdale standing down as Ticketer trainer for drivers, Linda Johnson has agreed to add this task to her driving duties and we wish Linda all the best with her new role.

As a result, we still have 17 drivers, as always, we will need to continue to recruit more as we move into next year.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended 30 June 2025

Financial Review

For the year to 30 June 2025, the operation made a small net surplus of £633 (2024: loss £10,928). The prior year included a depreciation charge for capitalised buses of £15,633 and so when excluding this the underlying result for 2024 was a surplus of £4,705. There was no equivalent depreciation charge for 2025 as the buses had been fully depreciated by the start of that financial year.

Passenger numbers in the year were 10,287, a decrease from last year's 10,575. This was driven by changes to our services, notably the switch of the Tuesday and Thursday S6 service to the new S1 Sedbergh-Kendal service, and a period of competition from other service providers. However, due to a change in the mix of patronage, overall fare and concessionary income increased by £5,345.

Running costs increased slightly in the year by £2,181 to £59,142, although this was mostly due to the timing of insurance costs. The other main costs of operation – repairs and maintenance, fuel and wages – were broadly comparable. Costs remain challenging due to inflation and the repair of ageing fleet, and fuel and insurance costs have inherent risks of volatility. We continue to focus on cost control where possible. However, it is clear that we continue to need support for our operating expenditure, and we are extremely grateful to The Frieda Scott Trust and others for their recent funding.

Regarding capital funding, we currently operate two ageing vehicles. The price of new buses is well beyond any operational surplus that we can achieve and so it is crucial that we obtain substantial external capital grant funding to maintain a viable fleet and keep our services running.

The Balance Sheet had a closing net asset balance of £112,695 (2024: £112,062). This comprises cash balances and a small amount of net current assets. The cash is largely designated as reserves for future fleet purchases, as described in the Reserves Policy section.

National and Local Policy Changes

Over the past 12 months, a number of national and local policy developments have affected the operation of local bus services in England. The Government has continued to reform the framework for bus service delivery, with the Bus Services Bill progressing through Parliament to make it easier for local authorities and Combined Authorities to introduce franchising or strengthen Enhanced Partnerships. WFC isn't currently looking at introducing franchising, but is looking to develop its Enhanced partnerships. At the same time, the Department for Transport has refreshed guidance for Bus Service Improvement Plans (BSIPs), linking continued funding to locally agreed priorities such as improved punctuality, ticketing integration and the transition to zero-emission fleets.

Government financial support has also evolved, with the £2 fare cap rising to £3 and extended into 2025, alongside further allocations of Bus Service Operators Grant (BSOG) and temporary BSOG+ supplements. However, these measures remain time-limited, and uncertainty continues around future funding levels. This is a potential threat to some of our funding and needs to be monitored.

Overall, the policy direction favours greater local control, environmental improvement, and continued data and quality obligations on operators. While these developments bring opportunities for contract work and funding support, they also increase compliance, reporting and operational requirements for all bus operators, including community transport providers such as ourselves.

Even with all this uncertainty, however, the need to provide bus services to isolated rural communities will continue, and we are fortunate enough to have healthy financial reserves which will enable us to continue to operate until the longer-term future becomes clearer. Thanks to the efforts everyone has made again this year, we are confident that the company remains secure in the medium term and that it can continue to provide rural bus services that will be needed.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended 30 June 2025

Reserves Policy

The trustees adopted the following reserves policy on 2nd November 2023:

The purpose of our Reserves Policy is to enable Western Dales Bus to manage uncertainty and:

- Maintain continuity of our bus services when income from fares does not meet the cost of services, such as when grant income or bus subsidies are delayed.
- Meet unbudgeted increase in costs, such as an unexpected rise in the cost of fuel.
- Cover general business costs, such as for employment and insurance, when our income is insufficient to do so.
- Meet the cost of unbudgeted bus maintenance.

In addition to holding sufficient general funds to ensure the charity remains a going concern, the trustees are mindful of the need to plan for the cost of replacing vehicles when they become uneconomic. This requires considerable capital expenditure, for which the charity is likely to require grant aid support. Trustees are, however, aware that potential funders will expect that we are making every effort to meet the cost of replacement vehicles. With this in mind, trustees have designated £30,000 of reserves into a bus replacement fund for bus 1 (WD1) and a further £30,000 of reserves into a bus replacement fund for bus 2 (WD3).

Trustees have taken a risk-based approach to calculating the level of general funds that need to be held. Based on these considerations trustees have agreed that the remaining funds be held as a working capital reserve. This provides the trustees with a degree of comfort and protection over future operations, and would enable the company to cover operating expenditure in the short to medium term.

Structure, Governance and Management

Governing Document

The Western Dales Bus operates as a charitable company limited by guarantee, incorporated on 27th June 2012 and registered as a charity on 5th December 2012. The company was established under a Memorandum of Association and is governed under its Articles of Association.

Trustee Selection

Under the requirements of the Articles of Association directors are required to serve for one year after which they must be re-elected at the next Annual General meeting.

Organisation and Decision Making

The Board of Trustees convenes at regular intervals to make strategic decisions to ensure that the work of the charity runs smoothly. All management personnel, with the exception of Rebecca Atkinson, a salaried Operations Manager, give their time voluntarily and receive no benefits from the charity.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended 30 June 2025

Statement of Trustees Responsibilities

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


Members Liability

The Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the charity of in the event of winding up.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006

The Trustees declare that they approved The Trustees' Report above and the Unaudited Accounts for the year ended 30 June 2025

Signed on behalf of the Charity's Trustees:



A Miller
Chairman

23 January 2026

Independent Examiner's Report to the trustees of The Western Dales Community Bus Service Ltd

I report to the charity trustees on my examination of the accounts of the company, for the year ended 30 June 2025.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



M Draisey CA

39 Links Drive
Solihull
B91 2DJ

23 January 2026

The Western Dales Community Bus Service Ltd
Statement Of Financial Activities (Including income and expenditure account)
for the year ended 30 June 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income					
Donations, grants and legacies	2	9,435	-	9,435	18,881
Charitable activities	3	47,511	-	47,511	42,166
Investments	4	2,829	-	2,829	619
Total		<u>59,775</u>	<u>-</u>	<u>59,775</u>	<u>61,666</u>
Expenditure					
Charitable activities	6	59,142	-	59,142	72,594
Total		<u>59,142</u>	<u>-</u>	<u>59,142</u>	<u>72,594</u>
Net income/(expenditure)		<u>633</u>	<u>-</u>	<u>633</u>	<u>(10,928)</u>
Net movement in funds		<u>633</u>	<u>-</u>	<u>633</u>	<u>(10,928)</u>
Reconcilliation of funds:					
Total funds brought forward		112,062	-	112,062	122,990
Total funds carried forward		<u><u>112,695</u></u>	<u><u>-</u></u>	<u><u>112,695</u></u>	<u><u>112,062</u></u>

The Western Dales Community Bus Service Ltd
Registered number: 08121670
Balance Sheet
as at 30 June 2025

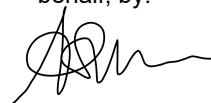
	Notes	2025 £	2024 £
Current assets			
Debtors	9	8,713	10,857
Cash at bank and in hand		106,931	104,333
		<u>115,644</u>	<u>115,190</u>
Creditors: amounts falling due within one year			
	10	(2,949)	(3,128)
Net current assets		<u>112,695</u>	<u>112,062</u>
Net assets		<u><u>112,695</u></u>	<u><u>112,062</u></u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		112,695	112,062
Total funds		<u><u>112,695</u></u>	<u><u>112,062</u></u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf, by:



A Miller
Chairman

Approved by the board on 23 January 2026

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

Company status

The company is limited by guarantee. The members of the company are the Trustees as detailed on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

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 that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The aim and use of each designated fund is set out in the notes to the financial statements.

Going concern

The Trustees have considered cash flow requirements covering a period of 12 months from the date of sign off and after consideration of all factors, the Trustees continue to adopt the going concern basis in preparing the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2025

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, in this case, the costs of operating the bus services.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 6 years
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash at bank and in hand includes unbanked bus fares and highly liquid investments.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2025

2 Donations, grants and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	3,376	-	3,376	2,850
Bus Service Operators Grant	6,059	-	6,059	3,452
Other Grants	-	-	-	12,579
	<u>9,435</u>	<u>-</u>	<u>9,435</u>	<u>18,881</u>

3 Charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Ticket fares	14,692	-	14,692	10,370
Concessionary claims	24,890	-	24,890	27,609
Bus Fare Cap Grant	7,929	-	7,929	4,187
	<u>47,511</u>	<u>-</u>	<u>47,511</u>	<u>42,166</u>

4 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Interest	2,829	-	2,829	619
	<u>2,829</u>	<u>-</u>	<u>2,829</u>	<u>619</u>

5 Government grants received

	2025 £	<i>2024 £</i>
Bus Service Operators Grant	6,059	3,452
Bus Fare Cap Grant	7,929	4,187
	<u>13,988</u>	<u>7,639</u>

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2025

6 Charitable activities

Direct costs

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Fuel	11,784	-	11,784	12,534
Bus maintenance	20,127	-	20,127	20,793
Bus insurance	6,991	-	6,991	4,640
Replacement bus hire	-	-	-	392
Driver training	430	-	430	690
Employee salaries	14,574	-	14,574	13,948
Employee pensions	250	-	250	231
Other operational costs	1,686	-	1,686	1,136
BSOG examination fee	-	-	-	180
Business insurance	289	-	289	346
Marketing	465	-	465	828
Telephone	160	-	160	151
Postage and stationery	-	-	-	15
Subscriptions	120	-	120	50
Room hire	-	-	-	40
Software	670	-	670	399
Travel	386	-	386	-
Sundry	425	-	425	51
Bank charges	153	-	153	97
Depreciation	-	-	-	15,633
	<u>58,510</u>	<u>-</u>	<u>58,510</u>	<u>72,154</u>

Support costs

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Trustees' indemnity insurance	632	-	632	440
	<u>632</u>	<u>-</u>	<u>632</u>	<u>440</u>

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2025

7 Staff

	2025	<i>2024</i>
	Number	<i>Number</i>
Average number of persons employed by the company:		
Charitable activities	<u>1</u>	<u>1</u>
	2025	<i>2024</i>
	£	£
Wages and salaries	14,574	13,948
Pensions	250	231
	<u>14,824</u>	<u>14,179</u>

No employee received remuneration amounting to more than £60,000 in either year.
No trustee received any remuneration or expenses

8 Tangible fixed assets - Plant & Machinery

	WD3	WD1	Total
	£	£	£
Cost			
At 1 July 2024	<u>93,498</u>	<u>81,605</u>	<u>175,103</u>
At 30 June 2025	<u>93,498</u>	<u>81,605</u>	<u>175,103</u>
Depreciation			
At 1 July 2024	<u>93,498</u>	<u>81,605</u>	<u>175,103</u>
At 30 June 2025	<u>93,498</u>	<u>81,605</u>	<u>175,103</u>
Net book value			
At 30 June 2025	<u>-</u>	<u>-</u>	<u>-</u>

9 Debtors

	2025	<i>2024</i>
	£	£
Trade debtors	5,182	2,772
Prepayments and accrued income	1,214	6,282
Other debtors	<u>2,317</u>	<u>1,803</u>
	<u>8,713</u>	<u>10,857</u>

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2025

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,111	2,961
Taxation and social security costs	788	120
Other creditors	50	47
	<u>2,949</u>	<u>3,128</u>

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2025

12 Pension commitments

The Company contributes to a defined contribution pension scheme. The assets of the scheme are administered by an independent pensions provider. Contributions totalling £50 (2024 - £47) were payable at the balance sheet date.

Current year

	Balance at 1 July 2024	Income	Expenditure	Transfers in (out)	Balance at 30 June 2025
	£	£	£	£	£
Designated funds					
WD1 replacement fund	30,000	-	-	-	30,000
WD3 replacement fund	30,000	-	-	-	30,000
	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
General funds					
General funds	52,062	59,775	(59,142)	-	52,695
Total unrestricted funds	<u>112,062</u>	<u>59,775</u>	<u>(59,142)</u>	<u>-</u>	<u>112,695</u>
Restricted funds					
Big Lottery Fund	-	-	-	-	-
Yorkshire Dales Millenium Trust	-	-	-	-	-
Friends of Settle Carlisle Line	-	-	-	-	-
Garfield Weston Foundation	-	-	-	-	-
Frieda Scott Trust	-	-	-	-	-
Hadfield Trust	-	-	-	-	-
Westmorland & Furness Council	-	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>112,062</u>	<u>59,775</u>	<u>(59,142)</u>	<u>-</u>	<u>112,695</u>

The Trustees introduced a new reserves policy on 2 November 2023 which is detailed in full in the trustees report on page 5. A new reserves policy was required as it was identified that the current funds are not sufficient to purchase replacement buses without additional grant funding being obtained.

At the balance sheet date the funds were as follows:

Designated funds represent monies that the trustees of the charitable company have ring-fenced for the purchase of new buses as both vehicles are in need of replacement.

Restricted funds:

In the prior year, the Big Lottery, Yorkshire Dales Millenium Trust and Friends of Settle Carlisle Line funds represented the net book value of the WD1 bus which was specifically acquired using the funds from these grants.

The Garfield Weston Fund represented a proportion of the net book value of the WD3 bus which was funded by a restricted grant.

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2025

Prior year

	Balance at 1 July 2023	Income	Expenditure	Transfers in (out)	Balance at 30 June 2024
	£	£	£	£	£
Designated funds					
WD1 replacement fund	33,000	-	-	(3,000)	30,000
WD3 replacement fund	-	-	-	30,000	30,000
	<u>33,000</u>	<u>-</u>	<u>-</u>	<u>27,000</u>	<u>60,000</u>
General funds					
General funds	77,106	49,087	(47,590)	(26,541)	52,062
Total unrestricted funds	<u>110,106</u>	<u>49,087</u>	<u>(47,590)</u>	<u>459</u>	<u>112,062</u>
Restricted funds					
Big Lottery Fund	40	-	(40)	-	-
Yorkshire Dales Millenium Trust	9	-	(9)	-	-
Friends of Settle Carlisle Line	1	-	(1)	-	-
Garfield Weston Foundation	12,834	-	(12,834)	-	-
Frieda Scott Trust	-	10,000	(10,000)	-	-
Holehird Trust	-	1,500	(1,500)	-	-
Out of Eden	-	1,079	(620)	(459)	-
Total restricted funds	<u>12,884</u>	<u>12,579</u>	<u>(25,004)</u>	<u>(459)</u>	<u>-</u>
Total funds	<u><u>122,990</u></u>	<u><u>61,666</u></u>	<u><u>(72,594)</u></u>	<u><u>-</u></u>	<u><u>112,062</u></u>

14 Related party transactions

There were no related party transactions during either year.

15 Controlling party

The charitable company is controlled by its trustees

THE WESTERN DALES COMMUNITY BUS SERVICE LIMITED

England & Wales - Charity number 1150051

Accounts

Company Registration Number
08121670

Charity Number
1150051

The Western Dales Community Bus Service Ltd

Unaudited Financial Statements

30 June 2024

The Western Dales Community Bus Service Ltd
(A company limited by guarantee)
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The Western Dales Community Bus Service Ltd Company Information

Trustees

A Allison
P Ayers (Resigned 11 December 2023)
J Cairns (Resigned 9 December 2024)
N Cleeveley
A Miller (Appointed 17 July 2023)
S Rollings
M Staff

Secretary

A Allison

Accountants

Jackson & Graham
4 Finkle Street
Sedbergh
Cumbria
LA10 5BZ

Bankers

Barclays
9 Highgate
Kendal
Cumbria
LA9 4DA

Registered office

Rakestraw
South Stainmore
Kirkby Stephen
CA17 4DH

Company registered number

08121670

Charity registered number

1150051

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report
for the year ended 30 June 2024

The Trustees, who are also directors of the company for purposes of the Companies Act) present their annual report and the financial statements for the year ended 30 June 2024.

The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

References and administrative information set out on page 1 forms part of this report.

Objectives and Activities

Objects

To provide a community transport service, including private hire, for such of the inhabitants of the Western Dales (inside and outside the Yorkshire Dales National Park) 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

The charity operates bus services between Sedbergh, Kendal, Kirby Stephen and Penrith and a number of other towns and villages in the Western Dales.

Statement on Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and Performance

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. The review set out below looks at the success of each key activity and the benefits they have brought to each group of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and when planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Review of the year

Services

The overall number of passenger journeys shows a substantial increase on the previous year. This resulted from us ceasing to run both S3 between Sedbergh and Hawes and S4 between Sedbergh and Kirkby Stephen, and introducing a second all-year S1 service on a Wednesday and a second S6 on a Thursday instead. The new tendered Stagecoach services made only a modest impact, as they only started towards the end of the financial year.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended 30 June 2024

The total number of passenger journeys, including concessionary ones, is shown below:

Year	Weeks operating	Total Passenger Journeys	Average Weekly Journeys
2019-20	38	4,629	122
2020-21	27	1,520	56
2021-22	53	6,564	124
2022-23	50	8,499	170
2023-24	53	10,575	200

The total number of tickets per service in 2023-24 was 41, which finally surpassed the pre-pandemic number of 37 in 2018-19.

S1 Saturday continued to be the best performer at 69 tickets per service, a 22% increase on 2022-23.

S5 continued to improve: up 5% at 35, which is nearly back to its pre-pandemic levels of 38.

The introduction of the Stagecoach service in March of 2024 resulted in a slight dip in the S6 average.

S1 Wed, S5 and S6 were roughly on a par at 37, 35 and 35 tickets per service respectively.

Overall, the numbers once again indicated a continuing demand for our services, but the local government changes during the year resulted in a different elected council and the re-introduction of tendered services on most of our routes towards the end of the year. Although we maintained our existing services until we could see the full impact of this, we started to plan our future role in this changed environment.

Vehicles

The board continued its search for funding to replace one of our vehicles, and in doing so established that there was no easy way to switch to electric vehicles to reduce our carbon emissions because of the high daily mileage of our services and the lack of suitable charging facilities.

No further action was taken to change where our vehicles were based, but it was decided that this issue would be re-examined when the full impact of the changes to local bus services above was known.

Private Hire

In 2023-24 we took 8 private hire bookings, compared with 10 last year. Of these, one charity hired the bus twice, two bookings were from community groups, one was from a youth club, one was from the Sedbergh Sheepfest to transport people between the town centre and Farfield Mill, one from a nursing home and one from a church. Altogether, these bookings brought in £1,245. This compares with over £1,500 last year.

After organising and driving most of our private hire trips for a number of years, Barbara Allwright decided to retire from the role this year, and her role has now been taken over by Andrew Miller. So in addition to thanking the other volunteers who have driven private hire trips for their efforts, the directors and trustees would especially like to thank Barbara for all the work she has done for the company over the years she has been with us.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended 30 June 2024

Statistics and Website

Dave and Jacky Sheppard continued to keep our detailed statistical records this year, which once again enabled us to measure the success or otherwise of each route as well as forming the basis of all our claims for reimbursement for concessionary fares from the council, and government grants towards fuel costs and fare subsidies. The directors and trustees would like once again to express their gratitude them for all their work in collating and analysing these figures again this year.

We are also extremely grateful to Dave for his continuing work in running our website. This year he oversaw its updating, which has provided us with an improved way of communicating with our passengers.

Personnel

Five volunteers left the company in 2023-24 and three new ones joined us. Martin Stockdale left us after having played a major role in the company for some years. As well as driving and looking after our buses, designing routes and timetables and devising systems for drivers, he ran training sessions for them and was the person others turned to for help.

Philip Ayers also stood down during the year. He was one of the founder members of the company, and he brought to us an in-depth knowledge both of community transport and of the public transport industry as a whole. He has been a director and trustee since we started, and his advice and wisdom were invaluable in helping us build up the company to its present level of success. David Crouchley also stepped down as a driver, as did Barbara Allwright, as noted above, and Colin Belsey also left us. We would like thank all these people for all that they have done for us over the years.

The directors and trustees were very pleased to welcome three new volunteers during the year. Bryan Garwood, Colin Wheatley and Stephen Moore joined us as drivers. As a result, we now have 17 drivers, a drop of two since last year. As always, we will need to continue to recruit more as we move into next year.

We would like to thank all our volunteers who have given their time so generously during the year and been so willing to help out at short notice. We would also like once again to thank Rebecca Atkinson for her commitment to her role as Operations Manager and her flexibility in meeting the varying demands of the post. It is as a result of her hard work throughout the year that we are able to keep our services running.

Achievements Against Objectives Set

At the AGM the Trustees felt that the Charities had helped the local residents and institutions of Sedbergh well and had met the aims and objectives defined by the schemes.

Financial Review

The Statement of Financial Activities for the year to 30 June 2024 resulted in a net loss of £10,928 (2023: surplus £19,803). Accordingly, net assets per the Balance Sheet decreased to £112,062 (2023: £122,990).

The prior year included a one-off release of brought forward provisions of £34,718, primarily relating to covid-related grant funding that was validated during the year. Excluding this amount, the underlying prior year result was a net loss of £14,915.

It is also important to highlight that both years include depreciation of capitalised buses of £15,633 (2023: £15,583). Excluding this capital expense, the underlying operating result for the year was a surplus of £4,705, an improvement against 2023, which had an underlying surplus of £668.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended 30 June 2024

As highlighted in the Review of the year, for the second consecutive year we achieved a notable increase in passenger numbers, both fare paying and concessionary, driven by the £2 fare cap and changes to services operated. This contributed to an overall increase in income from charitable activities of £10,677 year on year.

The increase in income mitigated an overall increase in running costs of £4,882. Within this, the most significant increase was in repairs and maintenance, in part caused by the ageing of our vehicles. Insurance, fuel, wages and other operating costs were broadly comparable.

Costs will continue to be challenging due to inflation risk and the repair of an ageing fleet, and the volatility of fuel and insurance costs. We aim to mitigate any cost pressure through on-going growth in patronage and focused cost control where possible. It is clear that we continue to need support for our operating expenditure and were extremely grateful once again to the Frieda Scott Charitable Trust for their help during the year, and the Hadfield Trust for their contribution in December.

Regarding capital funding, we currently operate two ageing vehicles. The price of new buses continues to rise and the ready availability of suitable and affordable replacements is a key concern. The operation does not generate sufficient income to put aside for future vehicle purchases and so it will be crucial to obtain substantial capital grant funding to maintain a viable fleet.

National and Local Policy Changes

The national and local context in which we operate began to change in several ways during the financial year, and there was some uncertainty about what the future would hold. It was not clear at the end of the year whether the government-supported £2 cap on bus fares would continue after 2024. However, this scheme has since been extended to 31 December 2025 with a new price cap of £3. We continue to participate in the scheme for the benefit of our passengers.

Several national and local political changes that affected WDB took place during this financial year. In May, local elections on new local government boundaries produced a local council that started supporting rural bus services again. Tenders were invited for potential services affecting nearly all of our routes. Changes arising from this process are close to being finalised, and while there will be some change to the current services that we offer we are confident that the operation will remain a going concern and will continue to provide timetables and services that benefit the community.

The need to provide bus services to isolated rural communities continues and we are fortunate enough to have the financial reserves that will enable us to continue to operate and adapt to future changes. Thanks to the efforts everyone has made again this year, we are confident that the company remains secure and will be able to provide those services.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended 30 June 2024

Reserves Policy

The trustees adopted the following reserves policy on 2nd November 2023:

The purpose of our Reserves Policy is to enable Western Dales Bus to manage uncertainty and:

- Maintain continuity of our bus services when income from fares does not meet the cost of services, such as when grant income or bus subsidies are delayed.
- Meet unbudgeted increase in costs, such as an unexpected rise in the cost of fuel.
- Cover general business costs, such as for employment and insurance, when our income is insufficient to do so.
- Meet the cost of unbudgeted bus maintenance.

In addition to holding sufficient general funds to ensure the charity remains a going concern, the trustees are mindful of the need to plan for the cost of replacing vehicles when they become uneconomic. This requires considerable capital expenditure, for which the charity is likely to require grant aid support. Trustees are, however, aware that potential funders will expect that we are making every effort to meet the cost of replacement vehicles. With this in mind, trustees have designated £30,000 of reserves into a bus replacement fund for bus 1 (WD1) and a further £30,000 of reserves into a bus replacement fund for bus 2 (WD3).

Trustees have taken a risk-based approach to calculating the level of general funds that need to be held. Based on these considerations trustees have agreed that the sum of £39,000 be held as a working capital reserve. This provides the trustees with a degree of comfort and protection over future operations, and has been calculated as approximately nine months of operating expenditure excluding depreciation.

Structure, Governance and Management

Governing Document

The Western Dales Bus operates as a charitable company limited by guarantee, incorporated on 27th June 2012 and registered as a charity on 5th December 2012. The company was established under a Memorandum of Association and is governed under its Articles of Association.

Trustee Selection

Under the requirements of the Articles of Association directors are required to serve for one year after which they must be re-elected at the next Annual General meeting.

Organisation and Decision Making

The Board of Trustees convenes at regular intervals to make strategic decisions to ensure that the work of the charity runs smoothly. All management personnel, with the exception of Rebecca Atkinson, a salaried Operations Manager, give their time voluntarily and receive no benefits from the charity.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended 30 June 2024

Statement of Trustees Responsibilities

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members Liability

The Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the charity of in the event of winding up.

Approval

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006

The Trustees declare that they approved The Trustees' Report above and the Unaudited Accounts for the year ended 30 June 2024

Signed on behalf of the Charity's Trustees:

Signed by:

6EC97149C2BE479...

A Miller
Chairman

10 April 2025

Independent Examiner's Report to the trustees of The Western Dales Community Bus Service Ltd

I report to the charity trustees on my examination of the accounts of the company, for the year ended 30 June 2024.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

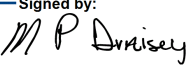
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 by:

605A0DB83375445...

M Draisey CA

39 Links Drive
Solihull
B91 2DJ

10 April 2025

The Western Dales Community Bus Service Ltd
Statement Of Financial Activities (Including income and expenditure account)
for the year ended 30 June 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income					
Donations, grants and legacies	2	6,302	12,579	18,881	55,705
Charitable activities	3	42,166	-	42,166	31,489
Investments	4	619	-	619	225
Total		<u>49,087</u>	<u>12,579</u>	<u>61,666</u>	<u>87,419</u>
Expenditure					
Charitable activities	6	47,590	25,004	72,594	67,616
Total		<u>47,590</u>	<u>25,004</u>	<u>72,594</u>	<u>67,616</u>
Net income/(expenditure)		<u>1,497</u>	<u>(12,425)</u>	<u>(10,928)</u>	<u>19,803</u>
Net movement in funds		<u>1,956</u>	<u>(12,884)</u>	<u>(10,928)</u>	<u>19,803</u>
Reconcillation of funds:					
Total funds brought forward		110,106	12,884	122,990	103,187
Total funds carried forward		<u>112,062</u>	<u>-</u>	<u>112,062</u>	<u>122,990</u>

The Western Dales Community Bus Service Ltd
Registered number: 08121670
Balance Sheet
as at 30 June 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	8	-	15,633
Current assets			
Debtors	9	10,857	8,016
Cash at bank and in hand		104,333	102,369
		<u>115,190</u>	<u>110,385</u>
Creditors: amounts falling due within one year	10	(3,128)	(3,028)
Net current assets		<u>112,062</u>	<u>107,357</u>
Net assets		<u><u>112,062</u></u>	<u><u>122,990</u></u>
Charity funds			
Restricted funds	13	-	12,884
Unrestricted funds		112,062	110,106
Total funds		<u><u>112,062</u></u>	<u><u>122,990</u></u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf, by:

Signed by:

 6EC97149C2BE479...

A Miller
 Chairman

Approved by the board on 10 April 2025

The Western Dales Community Bus Service Ltd

Notes to the Accounts

for the year ended 30 June 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

Company status

The company is limited by guarantee. The members of the company are the Trustees as detailed on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

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 that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The aim and use of each designated fund is set out in the notes to the financial statements.

Going concern

The Trustees have considered cash flow requirements covering a period of 12 months from the date of sign off and after consideration of all factors, the Trustees continue to adopt the going concern basis in preparing the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2024

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, in this case, the costs of operating the bus services.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 6 years
---------------------	--------------

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash at bank and in hand includes unbanked bus fares and highly liquid investments.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2024

2 Donations, grants and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	2,850	-	2,850	2,824
Bus Service Operators Grant	3,452	-	3,452	5,163
Other Grants	-	12,579	12,579	13,000
Release of Covid grant provision	-	-	-	34,718
	<u>6,302</u>	<u>12,579</u>	<u>18,881</u>	<u>55,705</u>

3 Charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Ticket fares	10,370	-	10,370	9,215
Concessionary claims	27,609	-	27,609	22,274
Bus Fare Cap Grant	4,187	-	4,187	-
	<u>42,166</u>	<u>-</u>	<u>42,166</u>	<u>31,489</u>

4 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Interest	619	-	619	225
	<u>619</u>	<u>-</u>	<u>619</u>	<u>225</u>

5 Government grants received

	2024 £	<i>2023 £</i>
Bus Service Operators Grant	3,452	5,163
Bus Fare Cap Grant	4,187	-
	<u>7,639</u>	<u>5,163</u>

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2024

6 Charitable activities

Direct costs

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Fuel	12,534	-	12,534	12,131
Bus maintenance	20,793	-	20,793	14,190
Bus insurance	4,640	-	4,640	6,767
Replacement bus hire	392	-	392	-
Driver training	690	-	690	1,330
Employee salaries	2,448	11,500	13,948	13,195
Employee pensions	231	-	231	206
Other operational costs	1,136	-	1,136	2,523
BSOG examination fee	180	-	180	-
Business insurance	346	-	346	-
Marketing	208	620	828	813
Telephone	151	-	151	136
Postage and stationery	15	-	15	31
Subscriptions	50	-	50	64
Room hire	40	-	40	30
Software	399	-	399	-
Sundry	51	-	51	223
Bank charges	97	-	97	50
Depreciation	2,749	12,884	15,633	15,583
	47,150	25,004	72,154	67,272

Support costs

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Trustees' indemnity insurance	440	-	440	344
	440	-	440	344

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2024

7 Staff

	2024	<i>2023</i>
	Number	<i>Number</i>
Average number of persons employed by the company:		
Charitable activities	<u>1</u>	<u>1</u>
	2024	<i>2023</i>
	£	£
Wages and salaries	13,948	13,195
Pensions	231	206
	<u>14,179</u>	<u>13,401</u>

No employee received remuneration amounting to more than £60,000 in either year.

No trustee received any remuneration or expenses

8 Tangible fixed assets - Plant & Machinery

	WD3	WD1	Total
	£	£	£
Cost			
At 1 July 2023	93,498	81,605	175,103
Surplus on revaluation	-	-	-
At 30 June 2024	<u>93,498</u>	<u>81,605</u>	<u>175,103</u>
Depreciation			
At 1 July 2023	77,915	81,555	159,470
Charge for the year	15,583	50	15,633
At 30 June 2024	<u>93,498</u>	<u>81,605</u>	<u>175,103</u>
Net book value			
At 30 June 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2023	<u>15,583</u>	<u>50</u>	<u>15,633</u>

9 Debtors

	2024	<i>2023</i>
	£	£
Trade debtors	2,772	4,282
Prepayments and accrued income	6,282	2,693
Other debtors	1,803	1,041
	<u>10,857</u>	<u>8,016</u>

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2024

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,961	2,930
Taxation and social security costs	120	55
Other creditors	47	43
	<u>3,128</u>	<u>3,028</u>

11 Provisions for liabilities and charges

	2024	2023
	£	£
Balance at the start of the year	-	41,018
Provisions made in the year	-	-
Amounts charged against the provision	-	(6,300)
Unused amounts reversed	-	(34,718)
	<u>-</u>	<u>-</u>

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2024

12 Pension commitments

The Company contributes to a defined contribution pension scheme. The assets of the scheme are administered by an independent pensions provider. Contributions totalling £47 (2023 - £43) were payable at the balance sheet date.

13 Statement of funds

Current year

	Balance at 1 July 2023	Income	Expenditure	Transfers in (out)	Balance at 30 June 2024
	£	£	£	£	£
Designated funds					
WD1 replacement fund	33,000	-	-	(3,000)	30,000
WD3 replacement fund	-	-	-	30,000	30,000
	<u>33,000</u>	<u>-</u>	<u>-</u>	<u>27,000</u>	<u>60,000</u>
General funds					
General funds	77,106	49,087	(47,590)	(26,541)	52,062
Total unrestricted funds	<u>110,106</u>	<u>49,087</u>	<u>(47,590)</u>	<u>459</u>	<u>112,062</u>
Restricted funds					
Big Lottery Fund	40	-	(40)	-	-
Yorkshire Dales Millenium Trust	9	-	(9)	-	-
Friends of Settle Carlisle Line	1	-	(1)	-	-
Garfield Weston Foundation	12,834	-	(12,834)	-	-
Frieda Scott Trust	-	10,000	(10,000)	-	-
Hadfield Trust	-	1,500	(1,500)	-	-
Westmorland & Furness Council	-	1,079	(620)	(459)	-
Total restricted funds	<u>12,884</u>	<u>12,579</u>	<u>(25,004)</u>	<u>(459)</u>	<u>-</u>
Total funds	<u><u>122,990</u></u>	<u><u>61,666</u></u>	<u><u>(72,594)</u></u>	<u><u>-</u></u>	<u><u>112,062</u></u>

The Trustees introduced a new reserves policy on 2 November 2023 which is detailed in full in the trustees report on page 5. A new reserves policy was required as it was identified that the current funds are not sufficient to purchase replacement buses without additional grant funding being obtained.

At the balance sheet date the funds were as follows:

Designated funds represent monies that the trustees of the charitable company have ring-fenced for the purchase of new buses as both vehicles are in need of replacement.

Restricted funds:

The Big Lottery, Yorkshire Dales Millenium Trust and Friends of Settle Carlisle Line funds represent the net book value of the WD1 bus which was specifically acquired using the funds from these grants.

The Garfield Weston Fund represents the proportion of the net book value of the WD3 bus which was funded by a restricted grant. The expenditure of £12,834 represent the proportion of the depreciation charge for WD3 which relates to the grant funding.

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2024

Prior year	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in (out) £	Balance at 30 June 2023 £
Designated funds					
WD1 replacement fund	-	-	-	33,000	33,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,000</u>	<u>33,000</u>
General funds					
General funds	77,470	74,419	(41,783)	(33,000)	77,106
Total unrestricted funds	<u>77,470</u>	<u>74,419</u>	<u>(41,783)</u>	<u>-</u>	<u>110,106</u>
Restricted funds					
Big Lottery Fund	40	-	-	-	40
Yorkshire Dales Millenium Trust	9	-	-	-	9
Friends of Settle Carlisle Line	1	-	-	-	1
Garfield Weston Foundation	25,667	-	(12,833)	-	12,834
Frieda Scott Trust	-	10,000	(10,000)	-	-
Holehird Trust	-	1,500	(1,500)	-	-
Out of Eden	-	1,500	(1,500)	-	-
Total restricted funds	<u>25,717</u>	<u>13,000</u>	<u>(25,833)</u>	<u>-</u>	<u>12,884</u>
Total funds	<u>103,187</u>	<u>87,419</u>	<u>(67,616)</u>	<u>-</u>	<u>122,990</u>

14 Related party transactions

There were no related party transactions during either year.

15 Controlling party

The charitable company is controlled by its trustees.

THE WESTERN DALES COMMUNITY BUS SERVICE LIMITED

England & Wales - Charity number 1150051

Accounts

Company Registration Number
08121670

Charity Number
1150051

The Western Dales Community Bus Service Ltd

Unaudited Financial Statements

30 June 2023

The Western Dales Community Bus Service Ltd
(A company limited by guarantee)
Contents

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Balance sheet	10
Notes to the financial statements	11

The Western Dales Community Bus Service Ltd
Company Information

Trustees

A Allison (Appointed 12 December 2022)
P Ayers
J Cairns
N Cleeveley
A Miller (Appointed 17 July 2023)
E Nuttall (Resigned 12 December 2022)
G Nuttall (Resigned 12 December 2022)
S Rollings
M Staff

Secretary

A Allison (Appointed 12 December 2022)

Accountants

Jackson & Graham
4 Finkle Street
Sedbergh
Cumbria
LA10 5BZ

Bankers

Barclays
9 Highgate
Kendal
Cumbria
LA9 4DA

Registered office

The Cottage
Flintergill
Dent
Sedbergh
LA10 5QR

Company registered number

08121670

Charity registered number

1150051

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report
for the year ended 30 June 2023

The Trustees, who are also directors of the company for purposes of the Companies Act) present their annual report and the financial statements for the year ended 30 June 2023.

The Trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

References and administrative information set out on page 1 forms part of this report.

Objectives and Activities

Objects

To provide a community transport service, including private hire, for such of the inhabitants of the Western Dales (inside and outside the Yorkshire Dales National Park) 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

The charity operates bus services between Sedbergh, Kendal, Hawes, Kirby Stephen and Penrith and a number of other towns and villages in the Western Dales.

Statement on Public Benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and Performance

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. The review set out below looks at the success of each key activity and the benefits they have brought to each group of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and when planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Review of the year

Services

The overall number of passenger journeys increased again this year, and is now well above pre-COVID levels. Two factors in particular have contributed to this increase: ceasing to run on routes where demand is low and seasonal and concentrating on routes where there is a higher demand, particularly from local residents; and the impact of the government's £2 fare cap scheme, which increased the number of fare-paying passenger journeys in the first six months of the year from 912 in 2022 to 1,375 in 2023, an increase across all services of over 50%.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended

The total number of passenger journeys, including concessionary ones, is shown below:

Year	Weeks operating	Total Passenger Journeys	Average Weekly Journeys
2018-19	52	5,962	115
2019-20	38	4,629	122
2020-21	27	1,520	56
2021-22	53	6,564	124
2022-23	50	8,499	170

As in previous years, S1 remained our most popular service, but with Woofs' weekday Kendal service due to end in July 2023, at the end of the financial year it was not clear what sort of opportunities, if any, this would provide for us. On S3, the numbers dropped over the year, and the service continued to be used mainly by visitors during the summer. Passenger numbers on the S4 service between Sedbergh and Brough also continued to decline, and as a result we discontinued it at the end of March. However, on the S5 service between Kirkby Stephen and Kendal, numbers increased by 12% compared with 2021-22; and from April, we ran the S6 service between Kirkby Stephen and Penrith on two days a week instead of one, resulting in passenger journey numbers increasing by 51%.

Vehicles

As we noted last year, our two vehicles are becoming less reliable as they age, and the cost of repairing them is increasing. We started the search for funding to replace one of them, as well as exploring with Lancaster University and others the feasibility of reducing our carbon emissions.

The issue of where to keep our vehicles was discussed during the year, after we moved one vehicle to Kirkby Stephen for several weeks to cope with a lengthy road closure. Although we decided that at present the disadvantages of separating the vehicles outweighed the advantages, we recognised that this might change in the future with different routes or an extra vehicle, and so will keep the idea under review as these changes occur.

Private Hire

In 2022-23 we took 10 private hire bookings, compared with 13 last year. Of these, 4 were from two charities who each hired the bus twice, 3 were from community groups, one was from a youth club, one from a care home and one from a school. Altogether, these bookings brought in over £1,500.

Once again, Barbara Allwright organised these trips and drove almost all of them, and the directors and trustees would like to thank her and the other drivers who have helped her.

Statistics and Website

Maintaining a detailed statistical record of our services throughout the year is vitally important to us. As well as enabling us to track the growth in passenger journeys since COVID, it means we can measure the success or otherwise of each route and forms the basis of all our claims for reimbursement for concessionary fares from the council. Dave and Jacky Sheppard have collated these figures for many years, and did so again throughout 2022-23. The directors and trustees would like to express their gratitude to them for all the work they have done on this vital but often unseen part of running our services.

Dave was also involved this year in updating our website, which he has been running for some years. Reports were commissioned during the financial year on possible improvements and discussions held with website designers, so that we were ready to update the website at the start of the next financial year.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended

Personnel

2022-23 saw a number of volunteers leave us. These included three people who had been with the company since it started: Gordon Nuttall, the Company Secretary, Liz Nuttall, the director responsible for recruiting and managing the volunteer drivers, and Peter Maples, the Treasurer. The directors would like to thank all three of them for all the time they have given over the years – as founder members of the company, its current success is a direct result of their work.

Three other volunteers left us: Cathy Trainor, who was our private hire administrator; Anne Petyt, who had dealt with cash handling during the COVID pandemic; and Ian Simkins, one of our drivers. We are grateful to all three for their commitment to the company and the help that they gave us.

The directors and trustees were very pleased to welcome new volunteers during the year, two of whom have taken on major administrative roles. Andy Allison was appointed as the new Company Secretary, and was also co-opted as a Director and Trustee, and Jon Simon-Norris from the chartered accountants Jackson & Graham very kindly agreed to become our Treasurer. In addition, Andrew Povey joined us to help with fundraising and grant applications.

We have also recruited new drivers, have been pleased to welcome Alice Shepherd, Andrew Miller, Colin Belsey and Steve Hopps, who all joined us during the year. As a result, we now have 18 drivers, an increase of two since last year, but we will need to continue to recruit more as we move into next year, as some drivers who have been with us for some time are likely to want to retire in the near future.

We would like to thank all our volunteers who have given their time so generously during the year and been so willing to help out at short notice. We would also like to thank Rebecca Atkinson for her commitment to her role as Operations Manager, including helping with grant applications, publicity and recruitment, in addition to all the hard work she does throughout the year to keep our services running.

Achievements Against

At the AGM the Trustees felt that the Charities had helped the local residents and institutions of Sedbergh well and had met the aims and objectives defined by the schemes.

Financial Review

The Statement of Financial Activities for the year to 30 June 2023 shows a net surplus of £19,803 (2022: loss £22,059). Accordingly, net assets per the Balance Sheet increased to £122,990 (2022: £103,187).

This net surplus for the year included a one-off release of brought forward provisions of £33,000, primarily relating to Covid-related grant funding that was validated during the year. If this amount is excluded, the underlying result was a net loss of £13,197 (2022: loss £22,059).

It is also important to highlight that both years include depreciation of capitalised buses of £15,583. If these are also excluded, the underlying operating result for the year was a small surplus of £2,386, an improvement on 2022, which had an underlying operating loss of £6,476.

As highlighted in the Services section above, we achieved a notable increase in passenger numbers, both fare paying and concessionary, driven by the £2 fare cap and changes to services operated. This generated £3,200 of additional income year on year. We also saw an increase in grants and other income and importantly received £13,000 of grant income from the Frieda Scott Charitable Trust to support our operating costs.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended

The upsides in income mitigated an overall increase in running costs of £12,517. Within this, the most significant increase was in repairs and maintenance, in part caused by the ageing of our vehicles. Insurance, fuel, wages and other operating costs also increased from a combination of inflation and a worsening in market prices.

Looking to the future, costs will continue to be challenging due to ongoing inflation and volatility in fuel and repair costs, but we aim to mitigate this and remain breakeven through on-going growth in patronage and focused cost control where possible. It is clear that we continue to need support for our operating expenditure and were extremely grateful to the Frieda Scott Charitable Trust for their help during the year.

Concerning capital funding, we currently operate two ageing vehicles. The ongoing operation does not generate a sufficient net surplus to put aside for future vehicle purchases. Although we have some funds reserved for bus replacement, it will be crucial for us to obtain substantial capital grant funding if we are to maintain a viable fleet.

Conclusion

There is still a need to provide bus services to isolated rural communities, and though local government changes towards the end of this year may result in more provision by commercial operators, the need for additional community transport services is likely to continue. 2022-23 saw both our passenger numbers and our costs increase, and our success in managing this was only brought about by the commitment of everyone in the organisation. Once again, the directors would like to thank everyone for the efforts they have made this year.

We are confident that the company remains secure in the medium term and that it can continue to provide the rural bus services that will be needed.

Reserves Policy

The trustees adopted the following reserves policy on 2nd November 2023:

The purpose of our Reserves Policy is to enable Western Dales Bus to manage uncertainty and:

- Maintain continuity of our bus services when income from fares does not meet the cost of services, such as when grant income or bus subsidies are delayed.
- Meet unbudgeted increase in costs, such as an unexpected rise in the cost of fuel.
- Cover general business costs, such as for employment and insurance, when our income is insufficient to do so.
- Meet the cost of unbudgeted bus maintenance.

In addition to holding sufficient general funds to ensure the charity remains a going concern, the trustees are mindful of the need to plan for the cost of replacing vehicles when they become uneconomic. This requires considerable capital expenditure, for which the charity is likely to require grant aid support. Trustees are, however, aware that potential funders will expect that we are making every effort to meet the cost of replacement vehicles. With this in mind, trustees have designated £30,000 of reserves into a bus replacement fund for bus 1 (WD1) and a further £30,000 of reserves into a bus replacement fund for bus 2 (WD3).

Trustees have taken a risk-based approach to calculating the level of general funds that need to be held. Based on these considerations trustees have agreed that the sum of £39,000 be held as a working capital reserve. This provides the trustees with a degree of comfort and protection over future operations, and has been calculated as nine months of operating expenditure excluding depreciation.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended

Structure, Governance and Management

Governing Document

The Western Dales Bus operates as a charitable company limited by guarantee, incorporated on 27th June 2012 and registered as a charity on 5th December 2012. The company was established under a Memorandum of Association and is governed under its Articles of Association.

Trustee Selection

Under the requirements of the Articles of Association directors are required to serve for one year after which they must be re-elected at the next Annual General meeting.

Organisation and Decision Making

The Board of Trustees convenes at regular intervals to make strategic decisions to ensure that the work of the charity runs smoothly. We have one professional trustee, namely Mr P M Ayers, a transport consultant, who does not charge for his services. All management personnel, with the exception of Rebecca Atkinson, a salaried Operations Manager, give their time voluntarily and receive no benefits from the charity.

Statement of Trustees Responsibilities

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustee's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members Liability

The Members of the company guarantee to contribute an amount not exceeding £10 to the assets of the charity of in the event of winding up.

The Western Dales Community Bus Service Ltd
Charity Number 1150051
Trustees' Annual Report - continued
for the year ended

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006

The Trustees declare that they approved The Trustees' Report above and the Unaudited Accounts for the year ended 30 June 2023

Signed on behalf of the Charity's Trustees:



J R Cairns
Chairman

11 December 2023



Section A

Independent Examiner's Report

Report to the trustees

Charity Name The Western Dales Community Bus Service Ltd

On accounts for the year ended

30/06/2023	Charity no (if any)	1150051
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Set out on pages

9-17 of the annual report and accounts <small>(remember to include the page numbers of additional sheets)</small>
--

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").


I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: 	Date: 30/11/2023
--	-------------------------

Name: Mark Draisey

Relevant professional qualification(s) or body (if any):

Institute of Chartered Accountants of Scotland (ICAS)

Address:

39 Links Drive, Solihull
B91 2DJ

The Western Dales Community Bus Service Ltd
Statement Of Financial Activities (Including income and expenditure account)
for the year ended 30 June 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income					
Donations, grants and legacies	2	42,705	13,000	55,705	4,688
Charitable activities	3	31,489	-	31,489	28,289
Investments	4	225	-	225	63
Total		<u>74,419</u>	<u>13,000</u>	<u>87,419</u>	<u>33,040</u>
Expenditure					
Charitable activities	6	41,783	25,833	67,616	55,099
Total		<u>41,783</u>	<u>25,833</u>	<u>67,616</u>	<u>55,099</u>
Net income/(expenditure)		<u>32,636</u>	<u>(12,833)</u>	<u>19,803</u>	<u>(22,059)</u>
Net movement in funds		<u>32,636</u>	<u>(12,833)</u>	<u>19,803</u>	<u>(22,059)</u>
Reconciliation of funds:					
Total funds brought forward		77,470	25,717	103,187	125,246
Total funds carried forward		<u><u>110,106</u></u>	<u><u>12,884</u></u>	<u><u>122,990</u></u>	<u><u>103,187</u></u>

The Western Dales Community Bus Service Ltd
Registered number: 08121670
Balance Sheet
as at 30 June 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	8	15,633	31,216
Current assets			
Debtors	9	8,016	3,008
Cash at bank and in hand		102,369	111,562
		<u>110,385</u>	<u>114,570</u>
Creditors: amounts falling due within one year	10	(3,028)	(1,581)
Net current assets		<u>107,357</u>	<u>112,989</u>
Total assets less current liabilities		<u>122,990</u>	<u>144,205</u>
Provisions for liabilities	11	-	(41,018)
Net assets		<u><u>122,990</u></u>	<u><u>103,187</u></u>
Charity funds	13		
Restricted funds		12,884	25,717
Unrestricted funds		110,106	77,470
Total funds		<u><u>122,990</u></u>	<u><u>103,187</u></u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf, by:

J. R. Cairns

J Cairns
Chairman

Approved by the board on 11 December 2023

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

Company status

The company is limited by guarantee. The members of the company are the Trustees as detailed on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

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 that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The aim and use of each designated fund is set out in the notes to the financial statements.

Going concern

The Trustees have considered cash flow requirements covering a period of 12 months from the date of sign off and after consideration of all factors, the Trustees continue to adopt the going concern basis in preparing the financial statements.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2023

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, in this case, the costs of operating the bus services.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 6 years
---------------------	--------------

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Cash at bank and in hand

Cash at bank and in hand includes unbanked bus fares and highly liquid investments.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2023

2 Donations, grants and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	2,824	-	2,824	-
Bus Service Operators Grant	5,163	-	5,163	-
Council grants	-	-	-	2,641
Other Grants	-	13,000	13,000	2,047
Release of Covid grant provision	34,718	-	34,718	-
	<u>42,705</u>	<u>13,000</u>	<u>55,705</u>	<u>4,688</u>

3 Charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Ticket fares	9,215	-	9,215	8,279
Concessionary claims	22,274	-	22,274	20,010
	<u>31,489</u>	<u>-</u>	<u>31,489</u>	<u>28,289</u>

4 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest	225	-	225	63
	<u>225</u>	<u>-</u>	<u>225</u>	<u>63</u>

5 Government grants received

	2023 £	2022 £
Bus Service Operators Grant	5,163	-
	<u>5,163</u>	<u>-</u>

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2023

6 Charitable activities

Direct costs	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	2023	2023	2023	2022
	£	£	£	£
Fuel	12,131		12,131	11,039
Bus maintenance	14,190		14,190	8,610
Bus insurance	6,767		6,767	3,968
Driver training	1,330		1,330	1,405
Employee salaries	195	13,000	13,195	12,438
Employee pensions	206		206	-
Other operational costs	2,523		2,523	761
Marketing	813		813	328
Telephone	136		136	-
Postage and stationery	31		31	-
Subscriptions	64		64	50
Room hire	30		30	-
Sundry	223		223	225
Bank charges	50		50	-
Depreciation	2,750	12,833	15,583	15,583
	<u>41,439</u>	<u>25,833</u>	<u>67,272</u>	<u>54,407</u>
Support costs	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	2023	2023	2023	2022
	£	£	£	£
Trustees' indemnity insurance	344		344	692
	<u>344</u>	<u>-</u>	<u>344</u>	<u>692</u>

7 Staff

	2023	2022
	Number	Number
Average number of persons employed by the company:		
Charitable activities	<u>1</u>	<u>1</u>
	2023	2022
	£	£
Wages and salaries	13,195	12,438
Social security costs	-	-
Pensions	206	-
	<u>13,401</u>	<u>12,438</u>

No employee received remuneration amounting to more than £60,000 in either year.
No trustee received any remuneration or expenses

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2023

8 Tangible fixed assets - Plant & Machinery

	WD3 £	WD1 £	Total £
Cost			
At 1 July 2022	93,498	81,605	175,103
At 30 June 2023	<u>93,498</u>	<u>81,605</u>	<u>175,103</u>
Depreciation			
At 1 July 2022	62,332	81,555	143,887
Charge for the year	15,583	-	15,583
At 30 June 2023	<u>77,915</u>	<u>81,555</u>	<u>159,470</u>
Net book value			
At 30 June 2023	<u>15,583</u>	<u>50</u>	<u>15,633</u>
At 30 June 2022	<u>31,166</u>	<u>50</u>	<u>31,216</u>

9 Debtors

	2023 £	2022 £
Trade debtors	4,282	3,008
Prepayments and accrued income	2,693	-
Other debtors	1,041	-
	<u>8,016</u>	<u>3,008</u>

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,930	1,581
Taxation and social security costs	55	-
Other creditors	43	-
	<u>3,028</u>	<u>1,581</u>

11 Provisions for liabilities and charges

	2023 £	2022 £
Balance at the start of the year	41,018	-
Provisions made in the year	-	41,018
Amounts charged against the provision	(6,300)	-
Unused amounts reversed	(34,718)	-
	<u>-</u>	<u>41,018</u>
Balance at the end of the year	<u>-</u>	<u>41,018</u>

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2023

12 Pension commitments

The Company contributes to a defined contribution pension scheme. The assets of the scheme are administered by an independent pensions provider. Contributions totalling £43 (2022 - £nil) were payable at the balance sheet date.

13 Statement of funds

Current year

	Balance at 1 July 2022 £	Income £	Expenditure £	Transfers in (out) £	Balance at 30 June 2023 £
Designated funds					
Bus replacement fund	-	-	-	33,000	33,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,000</u>	<u>33,000</u>
General funds					
General funds	77,470	74,419	(41,783)	(33,000)	77,106
Total unrestricted funds	<u>77,470</u>	<u>74,419</u>	<u>(41,783)</u>	<u>-</u>	<u>110,106</u>
Restricted funds					
Big Lottery Fund	40	-	-		40
Yorkshire Dales Millenium Trust	9	-	-		9
Friends of Settle Carlisle Line	1	-	-		1
Garfield Weston Foundation	25,667	-	(12,833)		12,834
Frieda Scott Trust	-	10,000	(10,000)		-
Holehird Trust	-	1,500	(1,500)		-
Out of Eden	-	1,500	(1,500)		-
Total restricted funds	<u>25,717</u>	<u>13,000</u>	<u>(25,833)</u>	<u>-</u>	<u>12,884</u>
Total funds	<u>103,187</u>	<u>87,419</u>	<u>(67,616)</u>	<u>-</u>	<u>122,990</u>

The Trustees introduced a new reserves policy on 2 November 2023 which is detailed in full in the trustees report on page 5. A new reserves policy was required as it was identified that the current funds are not sufficient to purchase replacement buses without additional grant funding being obtained.

At the balance sheet date the funds were as follows:

Designated funds represent monies that the trustees of the charitable company have ring-fenced for the purchase of a new bus as the WD1 is in need of replacement.

Restricted funds:

The Big Lottery, Yorkshire Dales Millenium Trust and Friends of Settle Carlisle Line funds represent the net book value of the WD1 bus which was specifically acquired using the funds from these grants.

The Garfield Weston Fund represents the proportion of the net book value of the WD3 bus which was funded by a restricted grant. The expenditure of £12,833 represent the proportion of the depreciation charge for WD3 which relates to the grant funding.

The Western Dales Community Bus Service Ltd
Notes to the Accounts
for the year ended 30 June 2023

Prior year	Balance at 1 July 2021	Income	Expenditure	Transfers in (out)	Balance at 30 June 2022
General funds					
General funds	76,208	33,040	(31,778)	-	77,470
Total unrestricted funds	<u>76,208</u>	<u>33,040</u>	<u>(31,778)</u>	<u>-</u>	<u>77,470</u>
Restricted funds					
Big Lottery Fund	10,914	-	(10,874)		40
Yorkshire Dales Millenium Trust	2,445	-	(2,436)		9
Friends of Settle Carlisle Line	246	-	(245)		1
Garfield Weston Foundation	38,500	-	(12,833)		25,667
Total restricted funds	<u>52,105</u>	<u>-</u>	<u>(26,388)</u>	<u>-</u>	<u>25,717</u>
Total funds	<u>128,313</u>	<u>33,040</u>	<u>(58,166)</u>	<u>-</u>	<u>103,187</u>

14 Related party transactions

There were no related party transactions during either year.

15 Controlling party

The charitable company is controlled by its trustees

THE WESTERN DALES COMMUNITY BUS SERVICE LIMITED

England & Wales - Charity number 1150051

Accounts

THE WESTERN DALES COMMUNITY BUS SERVICE LIMITED

(A Company for which the liability for Members is limited by Guarantee)

Registered Number 8121670

Charity Registered number 1150051

REPORT OF THE CHARITY TRUSTEES

AND ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2022

Registered Office:

The Cottage

Flintergill

Dent

Sedbergh

LA10 5QR

REPORT of the CHARITY TRUSTEES of the WESTERN DALES COMMUNITY BUS SERVICE LTD

(Registered Number 8121670)

Chairman and Trustee	J R Cairns
Trustees	P M Ayers
	N J Cleeveley
	E C Nuttall
	S Rollings
	M G Staff
Company Secretary	G Nuttall

PRINCIPAL ACTIVITY

The principal activity of the Company is the provision of a community transport service for the benefit of the inhabitants of the Western Dales, inside and outside the Yorkshire Dales National Park.

ENSURING OUR WORK DELIVERS OUR AIMS

We review our aims, objectives and activities each year. The review set out below looks at the success of each key activity and the benefits they have brought to each group of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and when planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

Review of the Year 1 July 2021 – 30 June 2022

Services

This was our first full year of operations since the COVID-19 pandemic, and as the situation eased, we were able to relax the mitigation measures which we had adopted. Although the overall number of passenger journeys is higher than in 2018-19, in that year the **S3** service to Hawes hardly ran at all and the **S6** service to Penrith had not started. If the figures for those routes are removed, the other services have only recovered to 81% of their pre-Covid numbers. Although this is disappointing, it is broadly comparable with other bus services throughout the country and is a considerable improvement on the 55% level achieved by the limited services run in 2020-21.

Year	Weeks operating	Total Passenger Journeys	Average Weekly Passenger Journeys
2018-19	52	5962	115
2019-20	38	4629	122
2020-21	27	1520	56

As last year, **S1** remained our most popular service. However, the numbers on **S3** have remained low, and the service continued to be used mostly by visitors during the summer. The decline in passengers from Dent for the **S4** service noted last year continued, although the demand from Brough passengers and those from the south end of Kirkby Stephen remained steady. **S5** numbers dropped slightly, possibly because people were able to switch to **S6** instead. Since its introduction, **S6** steadily grew in popularity and by the end of the year was our second most popular service.

Vehicles

Most of the modifications which we made to the buses for Covid, such as the Perspex screen between driver and passengers, were reversed, although we retained the card reader which proved popular with both passengers and drivers. We also retained our policy of not giving change, which removed the need for drivers to deal with cashing up at the end of their shift. Although we remained concerned about the reliability and the cost of repairing both vehicles as they age, we are not able to replace either of them without a substantial grant, and some grant funders are now reluctant to fund diesel vehicles. At present, our services require a greater range than zero emission electric vehicles can provide; at the end of the year, we had started to think about this problem, and will need to find a solution to it in the near future.

Private Hire

In 2020-21 Covid prevented us from undertaking any private hire, but this year we took 13 bookings. This compared with 16 bookings in 2019-20, when Covid stopped us from offering private hire at all after February, and 22 bookings in 2018-19, the last full year of private hire before the pandemic. Of the 13 bookings this year, 10 were from charitable organisations, one of whom hired the bus on four occasions. We would like to thank Barbara Allwright for all her hard work in organising these trips and driving most of them, as well as the other drivers who have helped her.

Company Personnel

The company had 28 volunteers at the start of 2021-22, which was very similar to the previous year; these included 16 volunteer drivers. There were few changes: Peter Thomlinson left us during the year and Paul Yates joined us.

Adding **S6** to our services and restarting private hire increased the number of drivers needed each week, and whilst this was manageable during the year, there will be a need to increase our efforts to recruit more volunteers again after the summer. Steve Rollings also joined us during the year. He was co-opted on to the board as a director, and his experience both in finance and the bus industry has strengthened the board and supported the management team.

The directors would like to thank all volunteers who once again have given their time so generously for all their efforts during the year, as well as Rebecca Atkinson for her work as Operations Manager. Without them all, we would not be able to fulfil our aim of helping people in this area to become less socially isolated.

Finances

The Statement of Financial Activities reveals a surplus of £8,570 and the Balance Sheet Net Current Assets of £78,446.

Overall, our finances in 2021-22 were affected by three things: the slow recovery from the effects of the Covid pandemic, rising fuel costs, and steadily increasing repair costs, both as a result of the rising cost of living and the increasing age of our vehicles. However, the main cause of the deficit shown in the accounts was the additional cost of employing a part time Operations Manager, although this was partly financed by a National Lottery grant.

The increases in our expenditure were offset by a fare increase of about 10%, a second National Lottery grant to cover lost revenue during the pandemic, as well as the government's Bus Service Support Grant (CBSSG). At the year end, CBSSG had not been through its final audit and reconciliation, and so it remained uncertain whether some of the support funding would be clawed back. We therefore deferred £41, 018 of this income and will recognise it once it becomes highly probable.

Looking to the future, there are no obvious ways of covering the whole cost of running our services each year through fare income alone. With repair costs likely to increase further as our vehicles age, and our ongoing fixed employment costs, we will continue to need regular supplementary income from grant funding in order to cover them. We will also need substantial grant funding in future to replace either vehicle. In spite of this, we ended the year with sufficient cash reserves to enable us to continue to operate in the medium term.

Conclusion

When we started the company ten years ago, we did so to provide bus services to isolated rural communities. This need is just as great in our tenth year as it was then.

The main challenge of 2021-22 was to continue our slow recovery from the pandemic, and we succeeded in this because of the commitment of everyone in the organisation. The directors would like to thank everyone for the efforts they have made this year, whether by driving, raising funds, managing people, money or the website, or planning the company's future. Thanks to everyone's efforts, the directors are confident that the company is secure in the medium term and that we can continue to provide bus services to the isolated rural communities that need them.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Western Dales Bus operates as a charitable company limited by guarantee, incorporated on 27th June 2012 and registered as a charity on 5th December 2012. The company was established under a Memorandum of Association and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Management Personnel

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Articles of Association directors are required to serve for one year after which they must be re-elected at the next Annual General meeting. The Board of Trustees convenes at regular intervals to make strategic decisions to ensure that the work of the charity runs smoothly. We have one professional trustee, namely Mr P M Ayers, a transport consultant, who does not charge for his services. All management personnel, with the exception of Rebecca Atkinson, a salaried Operations Manager, give their time voluntarily and receive no benefits from the charity.

Responsibilities of the Director Trustees

Company law requires Directors to prepare financial statements for each financial period that give a true and fair view of the financial affairs of the Company and of the surplus or deficit of the Company for that period. In preparing these statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis (unless it is inappropriate to assume that the Company will continue)

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Company and to enable it to ensure that the financial statements comply with The Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standards for Smaller Entities.

On behalf of the Trustees

J R Cairns, Chairman

November 2022

THE WESTERN DALES COMMUNITY BUS SERVICE LTD					
Statement of Financial Activities (including Income & Expenditure Account) for the					
year ended 30 June 2022					
		<u>Unrestricted Fund</u>	<u>Restricted Funds</u>	<u>Total</u>	
		<u>Operations</u>	<u>Operations</u>	<u>Funds</u>	<u>Funds</u>
		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021*</u>
	Note	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Incoming Resources					
Voluntary income:					
Interest received on bank deposit		63	-	63	95
Donations and grants					
Individuals and other bodies towards running expenses	6	4,688		4,688	2,102
Big Lottery Fund grant towards running expenses		-	-		7,740
Big Lottery Fund grant towards lost earnings		-	-		24,000
Activities for generating funds:					
Fares and subsidies from bus operations		28,289	-	28,289	7,255
Total Incoming Resources		33,040	-	33,040	41,192
Resources expended on:					
Charitable activities - provision of local bus services	7	29,028	10,488	39,516	29,872 *
Depreciation of bus and fittings		2,750	-	2,750	2,750
		31,778	10,488	42,266	32,622
Net movement in Funds for the year		1,262	(10,488)	(9,226)	8,570
Net surplus (deficit) for the year		1,262	(10,488)	(9,226)	8,570
Reconciliation of Funds:					
Total Funds brought forward		76,206	10,488	86,694	78,124
Total Funds carried forward		77,468	-	77,468	86,694

* Note: The detailed comparative figures in respect of each fund are shown in Note 10

THE WESTERN DALES COMMUNITY BUS SERVICE LTD						
Balance Sheet as at 30 June 2022				2022	2022	2021
				£	£	£
				Notes		
Fixed Assets:				8		
Tangible fixed assets - Mercedes buses:						
			Original cost		175,103	175,103
			Accumulated depreciation		<u>143,887</u>	<u>128,304</u>
			Net book value		<u>31,216</u>	<u>46,799</u>
Current Assets:						
			Trade debtors and prepayments		3,008	2,390
			Cash at bank and in hand		<u>111,562</u>	<u>90,190</u>
					114,570	92,580
Creditors and Provisions:						
			Amounts falling due within one year		(1,582)	(2,590)
			Provision for possible clawback of Pandemic grants	1b	<u>(41,018)</u>	<u>(11,544)</u>
Net Current Assets:					71,970	78,446
Total Assets:					<u>103,186</u>	<u>125,245</u>
Unrestricted Funds:						
			Operations		77,468	76,206
Restricted Funds:						
			Operations		-	10,488
			Capital grants fund for purchase of buses	9	<u>25,718</u>	<u>38,551</u>
					25,718	49,039
Total Funds:					<u>103,186</u>	<u>125,245</u>
<p>The directors have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company. The notes which follow form part of these accounts</p>						
Signed:						
Name JOHN RODGER CAIRNS, Chair of directors on behalf of the directors						
DATE						

NOTES TO THE ACCOUNTS

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation or uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Preparation of the accounts on a going concern basis

The COVID-19 pandemic and vastly increasing costs for many essential items such as fuel and repairs have raised continuing challenges in terms of both income and expenditure.

Taking the current high cash reserves and the current and projected reduced levels of income and likely expenditure from bus operations into account, the trustees have concluded that the charity will continue as going concern in the immediate future.

In addition to last year's Lottery support, the COVID-19 Bus Services Support Grant scheme was a source of funds to support our continuing operations. Whilst we have prudently provided for possible clawback of these funds by the Department for Transport, current indications are that we will be able to release a large part of the provision in the next accounting year.

In these uncertain times, the trustees will continue to closely monitor the company's finances to ensure its continuing viability.

c. 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.

d. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included in these accounts.

- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

e. Resources expended

- Expenditure is recognised on an accrual basis as a liability is incurred.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, in this case, the costs of operating the bus services.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

f. Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 6 years. Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

g. Debtors

Debtors include repayments of VAT due from H M Revenue and Customs and unpaid invoices due from private hire customers.

h. Cash at bank and in hand

This comprises unbanked cash fares and balances held with Barclays Bank and Virgin Money.

i. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

As a matter of prudence, provision has been made in these accounts for the possible clawback of grant funding under the COVID-19 Bus Service Support Grant scheme.

2. Legal Status of the Trust

The Trust is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

3. Staff

The company is run mostly through the efforts of volunteers.

There is one part time paid operations manager to supplement and coordinate the contribution of volunteers.

4. Related parties

There were no related party transactions between the charity or its directors and any related party.

5. Corporation tax

The charity is exempt from corporation tax on income and capital gains to the extent that they are applied towards its charitable objectives.

6. Donations from individuals and other bodies toward running expenses

	2022	2021
	£	£
Arnold Clark	1,000	-
Kirkby Stephen Town Council	-	300
Dent Parish Council	1,641	-
Sedbergh Parish Council	1,000	
South Lakeland District Council	-	1,520
Other donations, mainly passengers	1,047	282
Totals	4,688	2,102

7. Expenditure on provision of local bus services

	2022	2021
	£	£
Bus Insurance	3,968	3,311
Fuel	11,039	3,979
Repairs & Maintenance	8,610	11,704
Driver Training	1,405	585
Other Operational Costs	761	2,464
Operations Manager	12,438	7,034
Marketing	328	50
Subscriptions	50	50
Insurance	692	612
Sundry administration	225	82
	39,516	29,871

8. Tangible Fixed Assets

	Total	Mercedes Sprinter RX19XTV	Mercedes Sprinter RX65YRD
Cost:			
		£	£
At 1 July 2021	175,103	93,498	81,605
At 30 June 2022	175,103	93,498	81,605
Accumulated depreciation:			
At 1 July 2021	128,304	46,749	81,555
Charge for the year	15,583	15,583	-
At 30 June 2022	143,887	62,332	81,555
Net book value:			
At 1 July 2021	46,799	46,749	13,605
At 30 June 2022	31,216	31,166	50

Depreciation £12,833 in respect of RX19XTV, which was partly financed through grants is charged against the Capital Grants Fund, which is a restricted fund.

Depreciation of £2,750 in respect of RX19XTV is charged in the Statement of Financial Activities in arriving at the net surplus for the year.

9. Capital grants fund for purchase of buses

	Total 2022	Big Lottery Fund	Yorkshire Dales Millennium Trust	Friends of Settle Carlisle Line	Garfield Weston Foundation	Total 2021
At 1 July 2021	38551	10,914	2,445	246	38,501	64,939
Depreciation charged	(12,833)	-	-	-	(12,833)	(26,388)
At 30 June 2022	25,718	40	9	1	25,668	38,551

THE WESTERN DALES COMMUNITY BUS SERVICE LTD						
Statement of Financial Activities (including Income & Expenditure Account) for the						
year ended 30 June 2021						
				Unrestricted Fund	Restricted Funds	Total
				Operations	Operations	Funds
				2021	2021	2021
				£	£	£
Incoming resources						
Voluntary income:						
Interest received on bank deposit				95	-	95
Donations and grants						
Individuals and local bodies towards running expenses				2,102		2,102
Big Lottery Fund grant towards running expenses					7,740	7,740
Big Lottery Fund grant towards lost earnings					24,000	24,000
Activities for generating funds:						
Fares and subsidies from bus operations				7,255		7,255
Total Incoming Resources				9,452	31,740	41,192
Resources expended on:						
Charitable activities - provision of local bus services					29,872	29,872
Depreciation of bus and fittings					2,750	2,750
				-	32,622	32,622
Net movement in Funds for the year				9,452	(882)	8,570
Net surplus for the year				9,452	(882)	8,570
Reconciliation of Funds:						
Total Funds brought forward				66,754	11,370	78,124
Total Funds carried forward				76,206	10,488	86,694

Independent examiner's report on the accounts

Report to the trustees/ members of **Western Dales Community Bus Service Ltd**

On accounts for the year ended **30 June 2022**

Charity no **1150051**

Set out on pages

6-12 following the Directors' Report,

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met;

or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

K Rawlinson

Date: *14 Nov 2022*

Name: Kenneth Rawlinson

Relevant professional qualification(s) or body (if any):

Fellow of the Institute of Chartered Accountants in England and Wales

Address: 10 The Dunterns

Alnwick, Northumberland, NE66 1AL

THE WESTERN DALES COMMUNITY BUS SERVICE LIMITED

England & Wales - Charity number 1150051

Accounts

THE WESTERN DALES COMMUNITY BUS SERVICE LIMITED
(A Company for which the liability for Members is limited by
Guarantee)

Company Registered Number 8121670

Charity Registered Number 1150051

REPORT OF THE CHARITY TRUSTEES

AND ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2021

Registered Office
The Cottage
Flintergill
Dent
Sedbergh
LA10 5QR

**REPORT of the TRUSTEES of the WESTERN DALES COMMUNITY
BUS SERVICE LTD**

(Registered Number 8121670) (Charity Number 5150051)

**Chairman and Trustee
Trustees**

**J R Cairns
P M Ayers
N J Cleeveley
E C Nuttall
M G Staff**

Company Secretary

G Nuttall

PRINCIPAL ACTIVITY

The principal activity of the Company is the provision of a community transport service for the benefit of the inhabitants of the Western Dales, inside and outside the Yorkshire Dales National Park.

ENSURING OUR WORK DELIVERS OUR AIMS

We review our aims, objectives and activities each year. The review set out below looks at the success of each key activity and the benefits they have brought to each group of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and when planning our future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Review of the Year
1 July 2020 - 30 June 2021**

Services

Like everyone else in 2020-21, the Covid-19 pandemic had a major impact on the Western Dales Bus. We were not able to operate at all for 25 weeks of the year, and when we did run services, we reduced the maximum number of passengers carried from sixteen to six to maintain social distancing. We also had to adopt other mitigation measures including additional cleaning procedures, adding Perspex driver screens and enabling contactless card payments for tickets.

Year	Weeks operating	Total Passenger Journeys	Average Weekly Passenger Journeys
2018-19	52	5962	115
2019-20	38	4629	122
2020-21	27	1520	56

There were some signs of a recovery in passenger numbers towards the end of the financial year, but when the year ended, they were still only about 55% of pre-pandemic levels.

Individual Services

S1 has remained our most popular service, whereas the main demand for S3 has been in the summer. For that reason, we delayed the restart S3 until the beginning of June, and changed it to a summer-only service running on Wednesdays. S4 has continued to provide the only bus link between Brough and Kirkby Stephen, though it had fewer passengers from Dent than previously. The demand for S5 has remained steady.

At the end of 2020, we were asked by Cumbria County Council if we could provide the Tuesday service between Kirkby Stephen and Penrith, as a commercial operator was ending their service. We agreed to do this, but were unable to start it until April 2021 owing to Covid-19 restrictions. Between then and the end of the financial year, there has been a steady demand for this new S6 service.

Vehicles

Covid-19 has meant that we have had to modify both vehicles by fitting Perspex screens between drivers and passengers, and although we drove the buses on regular occasions during lockdown, the lengthy period when the buses were not running led to some issues with their batteries. On the positive side, we were able to use the time to deal with some longstanding minor issues with both vehicles.

Private Hire

As a result of Covid-19 restrictions, we have taken no private hire bookings during 2020-21.

Company Personnel

The company now has 29 volunteers, of which 16 are volunteer drivers, and one part-time Operations Manager. Rebecca Atkinson started in this role in December, and as a result we were able to reorganise the company's day-to-day management by combining the roles previously undertaken by Jock Cairns, Liz Nuttall and Debbie Wilson. We are very pleased that Rebecca has come to join us, and look forward to working with her in the next phase of the company's development.

We also welcomed Ian Hartley, Peter Tomlinson and Anne Petyt as volunteers during the year. Ian and Peter have joined our volunteer drivers, and Anne is helping with cash handling.

This year Antony Fisher and Debbie Wilson left us. As well as driving the bus, Antony had been one of our directors and also helped to develop the timetable; Debbie was our Bus Administrator, and worked with our garage to organise repairs and ensure our buses were roadworthy. We are sorry to see them go, and they do so with our thanks and appreciation for their invaluable contributions to the company.

The company is only able to exist because our volunteers give their time so generously, and the Board would like to thank them all once again for their contributions during this year.

Finances

The Statement of Financial Activities reveals a surplus of £8,570 and the Balance Sheet Net Current Assets of £78,446. This masks the fact that for much of the year services were suspended and harsh limits were imposed on passenger numbers resulting in fare income more than halving. In addition, it was decided to increase overheads by appointing a paid Operations Manager.

It was fortunate, therefore that we were able to obtain Lottery funding to cover loss of income, increased expenditure and the initial few months of the Operations Manager's salary, amounting in total to around £38,000. It can be seen that without this financial support, we would have run a deficit in the order of £30,000. The recovery to normal conditions will probably take some time and will prove a drain on our resources.

In addition to the Lottery funding, the Department for Transport maintained a level of support similar to the pre pandemic levels and also provided grants under the COVID-19 Bus Service Support Scheme. These funds are in our bank accounts but the Directors have prudently made a provision against possible clawback of some or all of the grants provided pending the winding up and final reconciliation and audit of our submitted returns.

The future direction is unclear from a number of aspects but currently stand with sufficient cash resources to ensure operations in the medium term.

Conclusion

Like everyone else, we found this year exceptionally difficult, but we came through it thanks the commitment of our volunteers and their determination that we should resume services as soon as we were able. Our relatively strong financial position at the end of the year is due to the work of Peter Maples, Neil Cleeveley and Mike Staff in finding and applying for sources of funding to replace our regular income, and the directors would like to thank them and everyone else for the efforts they have made during the year to keep the company going.

Because of those efforts, the directors are optimistic about the medium-term future, and look forward to building up our passenger numbers again so that we can continue to provide bus services to the isolated rural communities that need them.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The Western Dales Bus operates as a charitable company limited by guarantee, incorporated on 27th June 2012 and registered as a charity on 5th December 2012. The company was established under a Memorandum of Association and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Management Personnel

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Articles of Association directors are required to serve for one year after which they must be re-elected at the next Annual General meeting. Directors and other management personnel (The Management Committee) are recruited from the community parishes that we serve. The Management Committee convenes at regular intervals to make strategic decisions to ensure that the work of the charity runs smoothly. We have one professional trustee, namely Mr P M Ayers, a transport consultant, who does not charge for his services. All management personnel give their time voluntarily and receive no benefits from the charity.

Responsibilities of the Management Committee

Company law requires Directors to prepare financial statements for each financial period that give a true and fair view of the financial affairs of the Company and of the surplus or deficit of the Company for that period. In preparing these statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis (unless it is inappropriate to assume that the Company will continue)

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Company and to enable it to ensure that the financial statements comply with The Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standards for Smaller Entities.

**On behalf of the
Trustees
J R Cairns, Chairman
3rd November 2021**

THE WESTERN DALES COMMUNITY BUS SERVICE LTD					
Statement of Financial Activities (including Income & Expenditure Account) for the					
year ended 30 June 2021					
		Unrestricted Fund	Restricted Funds	Total	
		Operations	Operations	Funds	Funds
		2021	2021	2021	2020*
	Notes	£	£	£	£
Incoming resources					
Voluntary income:					
Interest received on bank deposit		95	-	95	385
Donations and grants					
Individuals and local bodies toward	6	2,102		2,102	1,466
Big Lottery Fund grant towards running expenses			7,740	7,740	11,370
Big Lottery Fund grant towards lost earnings			24,000	24,000	-
Activities for generating funds:					
Fares and subsidies from bus operations		7,255		7,255	17,303
Total Incoming Resources		9,452	31,740	41,192	30,524
Resources expended on:					
Charitable activities - provision of lo	7		29,872	29,872	24,076 *
Depreciation of bus and fittings			2,750	2,750	2,750
		-	32,622	32,622	26,826
Net movement in Funds for the year		9,452	(882)	8,570	3,698
Net surplus for the year		9,452	(882)	8,570	3,698
Reconciliation of Funds:					
Total Funds brought forward		66,754	11,370	78,124	74,426
Total Funds carried forward		76,206	10,488	86,694	78,124
* Note: The detailed comparative figures in respect of each fund are shown in Note 10					

THE WESTERN DALES COMMUNITY BUS SERVICE LTD						
Balance Sheet as at 30 June 2021				2021	2021	2020
				£	£	£
				Notes		
Fixed Assets:				8		
Tangible fixed assets - Mercedes buses:						
				Original cost	175,103	175,103
				Accumulated depreciation	<u>128,304</u>	<u>99,166</u>
				Net book value	<u>46,799</u>	<u>75,937</u>
Current Assets:						
Debtors:						
Trade debtors and prepayments					2,390	2,245
Cash at bank and in hand					<u>90,190</u>	<u>67,746</u>
					92,580	69,991
Creditors and Provisions:						
Amounts falling due within one year					(2,590)	(470)
Provision for possible clawback of Pandemic grants					<u>(11,544)</u>	<u>(2,395)</u>
Net current assets:						
					<u>125,245</u>	<u>143,063</u>
NET ASSETS:						
Unrestricted Funds:						
Operations					76,206	66,754
Restricted Funds:						
Operations					10,488	11,370
Capital grants fund for purchase of buses				9	<u>38,551</u>	<u>64,939</u>
					49,039	76,309
Total Funds:					<u>125,245</u>	<u>143,063</u>
<p>The directors have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.</p> <p>The notes which follow form part of these accounts</p>						
Signed:						
Name JOHN RODGER CAIRNS, Chair of directors on behalf of the directors						
DATE						

NOTES TO THE ACCOUNTS

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b. Preparation of the accounts on a going concern basis

The continuing COVID-19 pandemic caused a cessation of all services at various times during the year with drastically reduced seating capacity.

Taking the current high cash reserves and the current and projected reduced levels of income and likely expenditure from bus operations into account, the trustees have concluded that the charity will continue as going concern in the immediate future.

In particular, Lottery support has proved invaluable, with support for lost income and ongoing expenditure. It is also hoped that financial support received from the COVID-19 Bus Services Support Grant scheme can be retained, rather wholly or partly clawed back at the conclusion of the reporting and reconciliation process with the Department for Transport.

As the pandemic situation fluctuates and, hopefully, abates, in the future, the trustees will continue to closely monitor the company's finances to ensure its continuing viability.

c. 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.

d. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy.

The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from charitable trading activity are accounted for when earned.

- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

e. Resources expended

- Expenditure is recognised on an accrual basis as a liability is incurred.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, in this case, the costs of operating the bus services.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

f. Fixed assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 6 years. Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

g. Debtors

Debtors include repayments of VAT due from H M Revenue and Customs and unpaid invoices due from private hire customers.

h. Cash at bank and in hand

This comprises unbanked cash fares and balances held with Barclays Bank and Virgin Money.

i. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

As a matter of prudence, provision has been made in these accounts for the possible clawback of grant funding under the COVID-19 Bus Service Support Grant scheme.

2. Legal Status of the Trust

The Trust is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

3. Staff

The company is run mostly through the efforts of volunteers.

There is one paid employee.

An operations manager was appointed during the year to supplement and coordinate the contribution of volunteers.

4. Related parties

There were no related party transactions between the charity or its directors and any related party.

5. Corporation tax

The charity is exempt from corporation tax on income and capital gains to the extent that they are applied towards its charitable objectives.

6. Donations from individuals and local bodies toward running expenses

	2021	2020
	£	£
Individual donations	-	850
Kirkby Stephen Town Council	300	-
South Lakeland District Council	1,520	-
Other donations, mainly passengers	282	616
Totals	2,102	1,466

7. Expenditure on provision of local bus services

	2021	2020
	£	£
Bus Insurance	3,311	2,704
Fuel	3,979	6,315
Repairs & Maintenance	11,704	10,584
Driver Training	585	650
Other Operational Costs	2,464	2,209
Operations Manager	7,034	-
Marketing	50	413
Subscriptions	50	50
Insurance	612	569
Sundry administration	82	582
	29,871	24,076

8. Tangible Fixed Assets

	Total	Mercedes Sprinter RX19XTV	Mercedes Sprinter RX65YRD	
Cost:				
		£	£	
At 1 July 2020	175,103	93,498	81,605	¶
At 30 June 2021	175,103	93,498	81,605	
Accumulated depreciation:				
At 1 July 2020	99,166	31,166	68,000	
Charge for the year	29,138	15,583	13,555	
At 30 June 2021	128,304	46,749	81,555	
Net book value:				
At 1 July 2020	75,937	62,332	13,605	
At 30 June 2021	46,799	46,749	50	

Depreciation £13,555 in respect of RX65YRD, which was wholly financed through grants in previous years is charged against the Capital Grants Fund, which is a restricted fund. Depreciation £12,833 in respect of RX19XTV, which was partly financed through grants during the year is charged against the Capital Grants Fund, which is a restricted fund. Depreciation of £2,750 in respect of RX19XTV is charged in the Statement of Financial Activities in arriving at the net surplus for the year.

9. Capital grants fund for purchase of buses

	Total 2021	Big Lottery Fund	Yorkshire Dales Millennium Trust	Friends of Settle Carlisle Line	Garfield Weston Foundation	Total 2020
At 1 July 2020	64,939	10,914	2,445	246	51,334	91,372
Depreciation charged	(26,433)	(10,874)	(2,436)	(245)	(12,833)	(26,433)
At 30 June 2021	38,551	40	9	1	38,501	64,939

10. Detailed Comparative figures in respect of 2020

THE WESTERN DALES COMMUNITY BUS SERVICE LTD					
Statement of Financial Activities (including Income & Expenditure Account) for the					
year ended 30 June 2020					
		Unrestricted Fund	Restricted Funds		Total
		Operations	Operations	Capital	Funds
		2020	2020	2020	2020
	Notes	£	£	£	£
					2019*
					£
Incoming resources					
Voluntary income:					
Interest received on bank deposit		385	-		177
Donations and grants					
Individuals towards running expenses	6	1,466			1,085
Big Lottery Fund grant towards running expenses			11,370		4,000
Garfield Weston Foundation towards purchase of new bus				-	77,000
Activities for generating funds:					
Fares and subsidies from bus operations		17,303			23,930
Total Incoming Resources		19,154	11,370	-	106,192
Resources expended on:					
Charitable activities - provision of local bus services	7	24,076	-		22,572
Depreciation of bus and fittings		2,750			7,070
Purchase of new bus		-		-	93,498
Loss on sale of bus		-	-		4,849
		26,826	-	-	127,989
Net movement in Funds for the year		(7,672)	11,370	0	(21,797)
Adjustment for capital expenditure on new bus shown above		0			16,498
Expended on items paid for in advance		-	-	-	-
Net surplus (2019 deficit) for the year		(7,672)	11,370	0	(5,299)
Reconciliation of Funds:					
Total Funds brought forward		74,426	-	-	79,725
Total Funds carried forward		66,754	11,370	-	74,426
* Note: The detailed comparative figures in respect of each fund are shown in Note 10					

Independent examiner's report on the accounts

Report to the trustees/ members of **Western Dales Community Bus Service Ltd**

On accounts for the year ended **30 June 2021**

Charity no **1150051**

Set out on pages

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

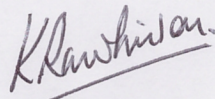
Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met;

or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 12 Nov. 2021

Name: Kenneth Rawlinson

Relevant professional qualification(s) or body (if any):

Fellow of the Institute of Chartered Accountants in England and Wales

Address: 10 The Dunterms

Alnwick, Northumberland, NE66 1AL