

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.

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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

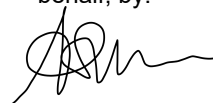
	Notes	2025 £	2024 £
Current assets			
Debtors	9	8,713	10,857
Cash at bank and in hand		106,931	104,333
		<u>115,644</u>	<u>115,190</u>
Creditors: amounts falling due within one year	10	(2,949)	(3,128)
Net current assets		<u>112,695</u>	<u>112,062</u>
Net assets		<u><u>112,695</u></u>	<u><u>112,062</u></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
	<hr/> 58,510	<hr/> -	<hr/> 58,510	<hr/> 72,154

Support costs

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

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

7 Staff

	2025	2024
	Number	Number
Average number of persons employed by the company:		
Charitable activities	<u>1</u>	<u>1</u>
	2025	2024
	£	£
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	2024
	£	£
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>122,990</u>	<u>61,666</u>	<u>(72,594)</u>	<u>-</u>	<u>112,062</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