

# Keighley Community Transport

Charity number 1027411

## Annual Report and Financial Statements

for the year ended 31 March 2025



# **Keighley Community Transport**

## **Annual Report and Financial Statements for the year ended 31 March 2025**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **Keighley Community Transport**

## **Trustees' report for the year ended 31 March 2025**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Gareth Logan	Chair	
Robert Gould		
Muriel Lumley		

**Charity number** 1027411 Registered in England and Wales

<b>Registered and principal address</b>	<b>Bankers</b>	
Units 6 and 7	TSB Bank plc	The Co-operative Bank plc
Goulbourne House	74 Towngate	PO Box 250
Goulbourne Street	Airedale Centre	Skelmersdale
Keighley	Keighley	WN8 6WT
BD21 1PG	BD21 3QE	

### **Independent examiner**

Rhys North ACA

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### **Structure, governance and management**

The charity is governed by a constitution which was adopted on 27 March 1990, and amended 21 July 1993 and 4 September 2007.

### **Method of recruitment and appointment of trustees**

The trustees of the charity are appointed by the members at the AGM.

# **Keighley Community Transport**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

To promote any charitable purpose for the benefit of the community and in particular the relief of poverty, sickness, old age, infirmity or distress, through the provision of a transportation service.

#### **The charity's main activities**

We provide minibus service for community groups, educational facilities and community sports groups.

#### **Public benefit statement**

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

#### **Achievements and performance**

As in previous years, the charity has continued to support our local community, supplying transport for schools and local community groups. Without our commitment to providing affordable community transport many of our schools and groups would not be able to afford commercial rates for their activities. We pride ourselves on keeping a tight budget and keeping our prices as low as we can. Many of our older peoples groups often tell us, if it wasn't for our transport they wouldn't be able to go out of town on trips, see the beautiful scenery and different places etc.

#### **Financial review**

The net income for the year was £6,218, including net income of £6,307 on unrestricted funds and net expenditure of £89 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £68,920.

The reserves policy of the charity is to retain general reserves equivalent to at least 4 months worth of expenditure in order to allow for temporary funding shortages. Based on actual 2024/2025 expenditure this equates to £28,000. The trustees recognise actual reserves exceed the minimum target but are comfortable with this position given the future costs that will be needed to replace or refurbish the mini bus fleet.

Approved by the board of trustees on 9/12/2025

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Independent examiner's report to the trustees of Keighley Community Transport**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which are set out on pages 5 to 10.

### **Responsibilities and basis of report**

As the charity 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 charity's accounts as carried out under section 145 of the 2011 Act. 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 giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do 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.

Rhys North ACA

9/12/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Keighley Community Transport**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Donations		8,835	-	8,835	1,500
Fuel duty rebate		1,648	-	1,648	1,691
User charges		80,079	-	80,079	76,626
Affiliation fees		1,300	-	1,300	1,167
Other income		-	-	-	418
<b>Total income</b>		<b>91,862</b>	<b>-</b>	<b>91,862</b>	<b>81,402</b>
<b>Expenditure on:</b>					
Salaries and NI	(2)	43,989	-	43,989	42,661
Rent, rates, water, light and heat		11,117	-	11,117	11,465
Insurance		941	-	941	1,480
Telephone		926	-	926	989
Office, printing, postage and stationery		81	-	81	558
Sundries		403	-	403	262
Vehicle running costs		23,117	-	23,117	20,920
Volunteers expenses		451	-	451	734
Repairs, maintenance and cleaning		544	89	633	111
Depreciation		1,729	-	1,729	1,728
Independent examination		1,040	-	1,040	866
Professional fees and subscriptions		334	-	334	286
Payroll fees		207	-	207	135
Bad debt		676	-	676	-
<b>Total expenditure</b>		<b>85,555</b>	<b>89</b>	<b>85,644</b>	<b>82,195</b>
<b>Net income / (expenditure)</b>		<b>6,307</b>	<b>(89)</b>	<b>6,218</b>	<b>(793)</b>
<b>Fund balances brought forward</b>		<b>62,613</b>	<b>360</b>	<b>62,973</b>	<b>63,766</b>
<b>Fund balances carried forward</b>	(3)	<b>68,920</b>	<b>271</b>	<b>69,191</b>	<b>62,973</b>

All incoming resources and resources expended derive from continuing activities.

**Keighley Community Transport**  
**Balance sheet**  
**as at 31 March 2025**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(4) -	-	-	1,729
<b>Total fixed assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,729</u>
<b>Current assets</b>				
Debtors and prepayments	(5) 12,424	-	12,424	13,295
Cash at bank and in hand	(6) 60,081	271	60,352	49,372
<b>Total current assets</b>	<u>72,505</u>	<u>271</u>	<u>72,776</u>	<u>62,667</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(7) 3,585	-	3,585	1,423
<b>Total current liabilities</b>	<u>3,585</u>	<u>-</u>	<u>3,585</u>	<u>1,423</u>
<b>Net current assets / (liabilities)</b>	<u>68,920</u>	<u>271</u>	<u>69,191</u>	<u>61,244</u>
<b>Net assets</b>	<u>68,920</u>	<u>271</u>	<u>69,191</u>	<u>62,973</u>
<b>Funds</b>				
Unrestricted funds	68,920	-	68,920	62,613
Restricted funds	-	271	271	360
<b>Total funds</b>	<u>68,920</u>	<u>271</u>	<u>69,191</u>	<u>62,973</u>

The financial statements were approved by the board of trustees on 9/12/2025

Gareth Logan (Trustee)

# **Keighley Community Transport**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Improvements to property: over 10 years

Equipment: over 4 years

Motor vehicles: over 4 years

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

# Keighley Community Transport

## Notes to the accounts continued

### for the year ended 31 March 2025

2 Staff costs and numbers	2025	2024
	£	£
Gross salaries	42,708	41,418
Social security costs	4,638	4,460
Employment allowance	(4,638)	(4,460)
Pensions	1,281	1,243
	<u>43,989</u>	<u>42,661</u>

The average number of employees during the year was 1, being an average of 1.1 full time equivalent (2024: 1, 1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	1,281	1,243

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Arnold Clark	360	-	89	-	271
	<u>360</u>	<u>-</u>	<u>89</u>	<u>-</u>	<u>271</u>

Fund name	Purpose of restriction
Arnold Clark	To support costs for the cleaning and sanitisation of vehicles post Covid-19.

4 Tangible assets	Motor Vehicles	Equipment	Improvements to property	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	151,846	3,146	1,747	156,739
Additions	-	-	-	-
At 31 March 2025	<u>151,846</u>	<u>3,146</u>	<u>1,747</u>	<u>156,739</u>
<b>Depreciation</b>				
At 1 April 2024	150,241	3,022	1,747	155,010
Charge for year	1,605	124	-	1,729
At 31 March 2025	<u>151,846</u>	<u>3,146</u>	<u>1,747</u>	<u>156,739</u>
<b>Net book value</b>				
At 31 March 2025	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>1,605</u>	<u>124</u>	<u>-</u>	<u>1,729</u>

**Keighley Community Transport**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>5 Debtors and prepayments</b>	2025	2024
	£	£
Debtors	10,381	9,616
Prepayments	839	699
Other debtors	1,204	2,980
	<u>12,424</u>	<u>13,295</u>
<b>6 Cash at bank and in hand</b>	2025	2024
	£	£
Cash at bank	60,271	49,336
Cash in hand	81	36
	<u>60,352</u>	<u>49,372</u>
<b>7 Creditors and accruals</b>	2025	2024
	£	£
Creditors	72	-
Accruals	1,040	1,423
Taxation and social security	2,473	-
	<u>3,585</u>	<u>1,423</u>

**8 Related party transactions**

**Trustee expenses**

During the year one trustee was paid a total of £84 in respect of travel (previous year: one trustee and £129 travel).

**Trustee remuneration and benefits**

No trustee received any remuneration or benefit during this or the previous year.

**Keighley Community Transport**  
**Statement of Financial Activities including comparatives for all funds**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2025**

	2025	2024	2025	2024	2025	2024
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Donations	8,835	1,500	-	-	8,835	1,500
Fuel duty rebate	1,648	1,691	-	-	1,648	1,691
User charges	80,079	76,626	-	-	80,079	76,626
Affiliation fees	1,300	1,167	-	-	1,300	1,167
Other income	-	418	-	-	-	418
<b>Total income</b>	<b>91,862</b>	<b>81,402</b>	<b>-</b>	<b>-</b>	<b>91,862</b>	<b>81,402</b>
<b>Expenditure</b>						
Salaries and NI	43,989	42,661	-	-	43,989	42,661
Rent, rates, water, light and heat	11,117	11,465	-	-	11,117	11,465
Insurance	941	1,480	-	-	941	1,480
Telephone	926	989	-	-	926	989
Office, printing, postage and stationery	81	558	-	-	81	558
Sundries	403	262	-	-	403	262
Vehicle running costs	23,117	20,920	-	-	23,117	20,920
Volunteers expenses	451	734	-	-	451	734
Repairs, maintenance and cleaning	544	111	89	-	633	111
Depreciation	1,729	1,728	-	-	1,729	1,728
Independent examination	1,040	866	-	-	1,040	866
Professional fees and subscriptions	334	286	-	-	334	286
Payroll fees	207	135	-	-	207	135
Bad debt	676	-	-	-	676	-
<b>Total expenditure</b>	<b>85,555</b>	<b>82,195</b>	<b>89</b>	<b>-</b>	<b>85,644</b>	<b>82,195</b>
<b>Net income / (expenditure)</b>	<b>6,307</b>	<b>(793)</b>	<b>(89)</b>	<b>-</b>	<b>6,218</b>	<b>(793)</b>
<b>Fund balances brought forward</b>	<b>62,613</b>	<b>63,406</b>	<b>360</b>	<b>360</b>	<b>62,973</b>	<b>63,766</b>
<b>Fund balances carried forward</b>	<b>68,920</b>	<b>62,613</b>	<b>271</b>	<b>360</b>	<b>69,191</b>	<b>62,973</b>