



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Lancashire and Yorkshire Railway Trust

**On accounts for the year  
ended**

31 March 2023

**Charity no  
(if any)**

1157071

**Set out on pages**

2 and 3

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, 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 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 (~~other than that disclosed below~~\*) 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 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

**Signed:**

**Date:**

29 October 2023

**Name:**

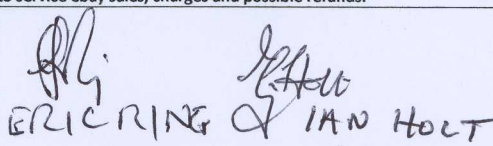
Frank Lewis Hodgkiss

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

F.C.A.

**Address:**

195 Newbrook Road  
Atherton  
Manchester  
M46 9HA

Lancashire and Yorkshire Railway Trust - CIO registered number 1157071									
Receipts and payment accounts									
Accounting period 1st April 2022 to 31st March 2023									
Section A Receipts and payments									
£	Note	Unrestricted (General) Fund	Designated Funds				Total Funds	2021-2022	
			Locomotives		Carriages				
			LYR 19	51218	LYR 752	LYR 1474			
Opening balance at bank	1	51,129.52	0.00	16,250.20	9,286.28	0.00	76,553.23	92396.72	
<b>Receipts</b>									
Subscriptions with Gift Aid		770.00					770.00	810.00	
Subscriptions without Gift Aid		170.00					170.00	250.00	
Donations without Gift Aid		5,463.00	35.00	0.00	9,985.00	15.00	15,498.00	2659.64	
Donations with Gift Aid		5,430.00	1,335.00	690.00	469.00	1,180.50	9,104.50	14879.00	
Collecting boxes		2,238.62					2,238.62	956.03	
Gift Aid rebate from HMRC		2,784.12	506.25	172.50	143.00	453.88	4,059.75	3093.82	
Sales of stock		0.00					0.00	0.00	
Interest	2	191.58	85.64	2.35	95.05	3.08	377.70	18.14	
Hire of rolling stock		0.00			2,600.00		2,600.00	1000.00	
Donations via Paypal/Amazon/Just Giving/Give as You Live		219.34					219.34	39.40	
Sales via Ebay/Paypal net of postage received	3	0.00					0.00	0.00	
Ebay/Paypal postage received	3a	0.00					0.00	0.00	
Insurance recovery	4	0.00					0.00	193.89	
<b>Total</b>		<b>17,266.66</b>	<b>1,961.89</b>	<b>864.85</b>	<b>13,292.05</b>	<b>1,652.46</b>	<b>35,037.91</b>	<b>23899.92</b>	
<b>Payments</b>									
Purchase of stock		0.00					0.00	0.00	
Ebay/Paypal postage and stationery	3b	0.00					0.00	0.00	
Ebay/Paypal fees and charges	5	3.86					3.86	5.44	
Secretarial		232.06					232.06	184.84	
Membership leaflets		278.00					278.00	269.30	
ON TRUST journal/Newsletter printing		536.00					536.00	506.40	
ON TRUST journal /Newsletter postage		68.00					68.00	344.01	
Materials		4.50	24,145.25	0.00	1,263.90	2,141.83	27,555.48	34708.70	
Website fees		120.12					120.12	144.10	
Heritage Rly Assoc & Transport Trust membership		264.00					264.00	264.00	
Insurance	4	3,448.06					3,448.06	3345.95	
<b>Total</b>		<b>4,954.60</b>	<b>24,145.25</b>	<b>0.00</b>	<b>1,263.90</b>	<b>2,141.83</b>	<b>32,505.58</b>	<b>39772.74</b>	
<b>Receipts less Payments</b>		<b>12,312.06</b>	<b>-22,183.36</b>	<b>864.85</b>	<b>12,028.15</b>	<b>-489.37</b>	<b>2,532.33</b>	<b>-15872.82</b>	
Transfers from general to support designated funds		-24,590.06	23,067.70	0.00	0.00	1,522.36			
Transfers from designated funds to general fund		0.00	0.00	0.00	0.00	0.00			
<b>Closing Balance</b>		<b>38,851.52</b>	<b>884.34</b>	<b>17,115.05</b>	<b>21,314.43</b>	<b>1,032.99</b>	<b>79,085.56</b>	<b>76523.90</b>	
<b>Represented by</b>									
Closing balance at Lloyds Treasurers account		16,762.98							
Lloyds cheques issued but not yet cleared		-82.79							
Closing balance at Lloyds Notice account		61,492.40							
Cash in hand		190.59							
Cheques not yet presented		0.00							
Paypal fund	6	722.38							
		79,085.56							
<b>Notes</b>									
1. Funds reported at closure of 2021-2022 accounts.									
2. Gift Aid recovery and bank interest are accounted on receipt and allocated in proportion to the general or designated funds to which they apply.									
3. PayPal sales are net amounts received via sale of goods donated to the trust; 3a shows reimbursement of postage costs; 3b shows postage incurred.									
4. Insurance recovery is that proportion received from a private individual whose carriage is included on the trust's policy and through timing tends to fall in the accounting year following the trust's outlay.									
5. Charges for items sold and unsold via ebay, also PayPal donation fees									
6. Amount retained in PayPal account from donations and to service ebay sales, charges and possible refunds.									
Approved and accepted by the trustees		 ERIC RING & IAN HOLT							

**Section B Statement of assets and liabilities as at 31st March 2023**

Categories	Details	Unrestricted funds to nearest £	Designated funds to nearest £
<b>Cash funds</b>	Cash in hand and at bank	38,851	40,207
		-	-
	<b>Total cash funds</b>	<b>38,851</b>	<b>40,207</b>

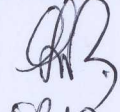
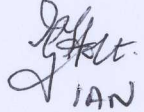
Categories	Details	Unrestricted funds to nearest £	Designated funds to nearest £
<b>Other monetary assets</b>	None	-	-
		-	-

Categories	Details	Fund to which asset belongs	Cost (optional)
<b>Investment assets</b>	None		-

Categories	Details	Fund to which asset belongs	Cost (optional)
<b>Assets retained for the charity's own use</b>	L&YR 0-4-0 Pug locomotive 51218	Designated	-
	L&YR 0-4-0 Pug locomotive 19	Designated	-
	L&YR 0-6-0 Saddle tank locomotive 752	Designated	-
	L&YR 6-wheel First Carriage 279	Unrestricted	-
	L&YR 6-wheel Third Carriage 1507	Unrestricted	-
	L&YR Bogie Brake Third Carriage 1474	Designated	-
	L&YR Bogie Club Carriage 47	Unrestricted	-
	Tools and equipment	Unrestricted	-
	Spare parts	Unrestricted	-
	Stationery	Unrestricted	-
	Sales stock	Unrestricted	-

Categories	Details	Fund to which liability relates	Amount due (optional)
<b>Liabilities</b>	None		-

Approved and accepted by the trustees

  
**ERIC RING**
  
**IAN HOLT**