



**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 2025

**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 2025.

**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 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.

**Signed:**

**Date:**

4 January 2026

**Name:**

Frank Lewis Hodgkiss

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

F.C.A.

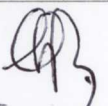
**Address:**

195 Newbrook Rd, Atherton, Manchester, M46 9HA

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

| Lancashire and Yorkshire Railway Trust - CIO registered number 1157071                                                                                                                                             |      |                  |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|-----------------|--------------|--------------|-------------------|------------------|
| Receipts and payment accounts                                                                                                                                                                                      |      |                  |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| Accounting period 1st April 2024 to 31st March 2025                                                                                                                                                                |      |                  |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| Section A Receipts and payments                                                                                                                                                                                    |      |                  |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| £                                                                                                                                                                                                                  | Note | Unrestricted     | Designated Funds                                                                                                                                                                                                     |                  |                  |                 |              |              | Total Funds       | 2023-2024        |
|                                                                                                                                                                                                                    |      | (General) Fund   | Locomotives                                                                                                                                                                                                          | Carriages        |                  |                 |              |              |                   |                  |
|                                                                                                                                                                                                                    |      | LYR 19           | 51218                                                                                                                                                                                                                | LYR 752          | Repairs          | LYR 1474        | LYR 1507     |              |                   |                  |
| Opening balance at bank                                                                                                                                                                                            | 1    | 53,821.60        | 5,207.68                                                                                                                                                                                                             | 18,211.91        | 23,405.13        | 143.13          | 1,142.34     | 1,217.41     | 103,036.63        | 76553.23         |
| <b>Receipts</b>                                                                                                                                                                                                    |      |                  |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| Subscriptions with Gift Aid                                                                                                                                                                                        |      | 700.00           |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 700.00            | 810.00           |
| Subscriptions without Gift Aid                                                                                                                                                                                     |      | 160.00           |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 160.00            | 200.00           |
| Donations without Gift Aid                                                                                                                                                                                         |      | 10,402.94        | 30.00                                                                                                                                                                                                                | 0.00             | 0.00             | 10.00           | 0.00         | 0.00         | 10,442.94         | 20491.00         |
| Donations with Gift Aid                                                                                                                                                                                            |      | 3,397.39         | 120.00                                                                                                                                                                                                               | 210.00           | 575.00           | 410.00          | 0.00         | 5.00         | 4,717.39          | 6124.50          |
| Collecting boxes                                                                                                                                                                                                   |      | 1,585.39         |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 1,585.39          | 2360.49          |
| Gift Aid rebate from HMRC                                                                                                                                                                                          | 2    | 1,214.42         | 30.00                                                                                                                                                                                                                | 55.00            | 146.25           | 111.25          | 0.00         | 0.00         | 1,556.92          | 2128.45          |
| Sales of stock                                                                                                                                                                                                     |      | 0.00             |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 0.00              | 40.00            |
| Interest                                                                                                                                                                                                           | 2    | 1,252.22         | 101.35                                                                                                                                                                                                               | 352.44           | 484.40           | 39.62           | 13.43        | 14.35        | 2,257.80          | 1837.62          |
| Hire of rolling stock                                                                                                                                                                                              |      | 0.00             |                                                                                                                                                                                                                      |                  | 2,700.00         | 1,200.00        |              |              | 3,900.00          | 4352.50          |
| Donations via Paypal/Amazon/Just Giving/Give as You Live                                                                                                                                                           |      | 4.50             |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 4.50              | 24.41            |
| 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              | 218.84           |
| <b>Total</b>                                                                                                                                                                                                       |      | <b>18,716.86</b> | <b>281.35</b>                                                                                                                                                                                                        | <b>617.44</b>    | <b>3,905.65</b>  | <b>1,770.87</b> | <b>13.43</b> | <b>19.35</b> | <b>25,324.94</b>  | <b>38587.81</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    | 1.51             |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 1.51              | 4.62             |
| Secretarial                                                                                                                                                                                                        |      | 132.09           |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 132.09            | 237.49           |
| Membership leaflets                                                                                                                                                                                                |      | 0.00             |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 0.00              | 0.00             |
| ON TRUST journal/Newsletter printing                                                                                                                                                                               |      | 585.00           |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 585.00            | 600.00           |
| ON TRUST journal/Newsletter postage                                                                                                                                                                                |      | 53.70            |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 53.70             | 329.50           |
| Materials                                                                                                                                                                                                          |      | 0.00             | 0.00                                                                                                                                                                                                                 | 0.00             | 0.00             | 27.30           | 0.00         | 0.00         | 27.30             | 9099.39          |
| Website fees                                                                                                                                                                                                       |      | 49.32            |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 49.32             | 144.10           |
| Heritage Rly Assoc & Transport Trust membership                                                                                                                                                                    |      | 165.00           |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 165.00            | 156.00           |
| Insurance                                                                                                                                                                                                          | 4    | 4,335.91         |                                                                                                                                                                                                                      |                  |                  |                 |              |              | 4,335.91          | 4065.64          |
| <b>Total</b>                                                                                                                                                                                                       |      | <b>5,322.53</b>  | <b>0.00</b>                                                                                                                                                                                                          | <b>0.00</b>      | <b>0.00</b>      | <b>27.30</b>    | <b>0.00</b>  | <b>0.00</b>  | <b>5,349.83</b>   | <b>14636.74</b>  |
| <b>Receipts less Payments</b>                                                                                                                                                                                      |      | <b>13,394.33</b> | <b>281.35</b>                                                                                                                                                                                                        | <b>617.44</b>    | <b>3,905.65</b>  | <b>1,743.57</b> | <b>13.43</b> | <b>19.35</b> | <b>19,975.11</b>  | <b>23951.07</b>  |
| Transfers from general to support designated funds                                                                                                                                                                 |      | 0.00             | 0.00                                                                                                                                                                                                                 | 0.00             | 0.00             | 0.00            | 0.00         | 0.00         |                   |                  |
| Transfers from designated funds to general fund                                                                                                                                                                    |      | 0.00             | 0.00                                                                                                                                                                                                                 | 0.00             | 0.00             | 0.00            | 0.00         | 0.00         |                   |                  |
| Transfer individual carriage funds to repairs 30/11/24                                                                                                                                                             |      | 0.00             | 0.00                                                                                                                                                                                                                 | 0.00             | 0.00             | 2,392.53        | -1,155.77    | -1,236.76    |                   |                  |
| <b>Closing Balance</b>                                                                                                                                                                                             |      | <b>67,215.93</b> | <b>5,489.03</b>                                                                                                                                                                                                      | <b>18,829.35</b> | <b>27,310.78</b> | <b>4,279.23</b> | <b>0.00</b>  | <b>0.00</b>  | <b>123,011.74</b> | <b>103036.63</b> |
| <b>Represented by</b>                                                                                                                                                                                              |      |                  |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| Closing balance at Lloyds Treasurers account                                                                                                                                                                       |      | 26,965.80        |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| Lloyds cheques issued but not yet cleared                                                                                                                                                                          |      | -132.09          |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| Closing balance at Lloyds Notice account                                                                                                                                                                           |      | 95,587.82        |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| Cash in hand                                                                                                                                                                                                       |      | 197.80           |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| Cheques not yet presented                                                                                                                                                                                          |      | 0.00             |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| Paypal fund                                                                                                                                                                                                        | 6    | 392.41           |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
|                                                                                                                                                                                                                    |      | 123,011.74       |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| <b>Notes</b>                                                                                                                                                                                                       |      |                  |                                                                                                                                                                                                                      |                  |                  |                 |              |              |                   |                  |
| 1. Funds reported at closure of 2023-2024 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                                                                                                                                                                              |      |                  | <br><br><b>ERIC RING</b> <b>PETER EASTHAM</b> |                  |                  |                 |              |              |                   |                  |

## Section B Statement of assets and liabilities as at 31st March 2025

| Categories | Details                  | Unrestricted funds<br>to nearest £ | Designated funds<br>to nearest £ |
|------------|--------------------------|------------------------------------|----------------------------------|
| Cash funds | Cash in hand and at bank | 67,216                             | 55,796                           |
|            |                          | -                                  | -                                |
|            | <b>Total cash funds</b>  | <b>67,216</b>                      | <b>55,796</b>                    |

|                       | Details | Unrestricted funds<br>to nearest £ | Designated funds<br>to nearest £ |
|-----------------------|---------|------------------------------------|----------------------------------|
| Other monetary assets | None    | -                                  | -                                |
|                       |         | -                                  | -                                |

|                   | Details | Fund to which<br>asset belongs | Cost (optional) |
|-------------------|---------|--------------------------------|-----------------|
| Investment assets | None    |                                | -               |
|                   |         |                                |                 |

|                                              | Details                              | Fund to which<br>asset belongs | Cost (optional) |
|----------------------------------------------|--------------------------------------|--------------------------------|-----------------|
| Assets retained for the<br>charity's own use | L&YR 0-4-0 Pug locomotive 51218      | Designated                     | -               |
|                                              | L&YR 0-4-0 Pug locomotive 19         | Designated                     | -               |
|                                              | L&YR 0-6-0 Saddletank 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 | Unrestricted                   | -               |
|                                              | L&YR Bogie Club Carriage 47          | Unrestricted                   | -               |
|                                              | Carriages Repairs                    | Designated                     | -               |
|                                              | Tools and equipment                  | Unrestricted                   | -               |
|                                              | Spare parts                          | Unrestricted                   | -               |
|                                              | Stationery                           | Unrestricted                   | -               |
|                                              | Sales stock                          | Unrestricted                   | -               |
|                                              |                                      |                                |                 |

|             | Details | Fund to which<br>liability relates | Amount due<br>(optional) |
|-------------|---------|------------------------------------|--------------------------|
| Liabilities | None    |                                    | -                        |
|             |         |                                    |                          |

Approved and accepted by the  
trustees


  
 ERIC KING PETER EASTHAM