



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

Lancashire and Yorkshire Railway Trust

On accounts for the year ended

31 March 2024

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 2024. DD / MM / YYYY.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Date:

20.1.25

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 2023 to 31st March 2024										
Section A Receipts and payments										
		Unrestricted	Designated Funds						Total Funds	2022-2023
		(General) Fund	Locomotives			Carriages				
£	Note		LYR 19	51218	LYR 752	Repairs	LYR 1474	LYR 1507		
Opening balance at bank	1	38,851.52	884.34	17,115.05	21,314.43	0.00	1,032.99	0.00	79,085.56	76553.23
Receipts										
Subscriptions with Gift Aid		810.00							810.00	770.00
Subscriptions without Gift Aid		200.00							200.00	170.00
Donations without Gift Aid		10,351.00	2,500.00	50.00	10.00	30.00	0.00	7,550.00	20,491.00	15498.00
Donations with Gift Aid		3,979.50	60.00	580.00	380.00	90.00	30.00	1,005.00	6,124.50	9104.50
Collecting boxes		2,360.49							2,360.49	2238.62
Gift Aid rebate from HMRC	2	1,602.20	15.00	142.50	95.00	22.50	7.50	243.75	2,128.45	4059.75
Sales of stock		40.00							40.00	0.00
Interest	2	925.99	69.23	324.36	405.70	0.63	71.85	39.66	1,837.62	377.70
Hire of rolling stock		0.00	2,152.50		1,200.00			1,000.00	4,352.50	2600.00
Donations via Paypal/Amazon/Just Giving/Give as You Live		24.41							24.41	219.34
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	218.84							218.84	0.00
Total		20,512.43	4,796.73	1,096.86	2,090.70	143.13	109.35	9,838.41	38,587.81	35037.91
Payments										
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	4.62							4.62	3.86
Secretarial		237.49							237.49	232.06
Membership leaflets		0.00							0.00	278.00
ON TRUST journal/Newsletter printing		600.00							600.00	536.00
ON TRUST journal /Newsletter postage		329.50							329.50	68.00
Materials		5.00	473.39	0.00	0.00	0.00	0.00	8,621.00	9,099.39	27555.48
Website fees		144.10							144.10	120.12
Heritage Rly Assoc & Transport Trust membership		156.00							156.00	264.00
Insurance	4	4,065.64							4,065.64	3448.06
Total		5,542.35	473.39	0.00	0.00	0.00	0.00	8,621.00	14,636.74	32505.58
Receipts less Payments		14,970.08	4,323.34	1,096.86	2,090.70	143.13	109.35	1,217.41	23,951.07	2532.33
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		
Closing Balance		53,821.60	5,207.68	18,211.91	23,405.13	143.13	1,142.34	1,217.41	103,036.63	79085.56
Represented by										
Closing balance at Lloyds Treasurers account		18,562.54								
Lloyds cheques issued but not yet cleared		-125.73								
Closing balance at Lloyds Notice account		83,330.02								
Cash in hand		820.38								
Cheques not yet presented		125.00								
Paypal fund	6	324.42								
		103,036.63								
Notes										
1. Funds reported at closure of 2022-2023 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 PETER EASTHAM							

Section B Statement of assets and liabilities as at 31st March 2024

Categories	Details	Unrestricted funds to nearest £	Designated funds to nearest £
Cash funds	Cash in hand and at bank	53,822	49,215
		-	-
	Total cash funds	53,822	49,215

	Details	Unrestricted funds to nearest £	Designated funds to nearest £
Other monetary assets	None	-	-
		-	-

	Details	Fund to which asset belongs	Cost (optional)
Investment assets	None		-

	Details	Fund to which asset belongs	Cost (optional)
Assets retained for the 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	Designated	-
	L&YR Bogie Brake Third Carriage 1474	Designated	-
	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 liability relates	Amount due (optional)
Liabilities	None		-

Approved and accepted by the
trustees


ERIC RING


PETER EASTHAM