



## **Dial A Ride (Scarborough & District)**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended

31 March 2025

**Registered Company Number: 5233119**  
**Registered Charity Number: 1106494**

## **Dial A Ride (Scarborough & District)**

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**Dial A Ride (Scarborough & District)**

**Reference and Administrative Details  
for the Year Ended 31 March 2025**

<b>Trustees</b>	C J Woodhead Chair B Newton Treasurer (resigned 23.9.24) D C Jeffels (resigned 9.6.25) P M Bellinger (resigned 23.4.24) P Bridgewood Ms J M Drury Mrs V Green
<b>Company secretary</b>	S B Marsh
<b>Registered office</b>	4 Londesborough Business Park 64-66 Londesborough Road Scarborough North Yorkshire YO12 5AF
<b>Registered company number</b>	5233119 (England and Wales)
<b>Registered charity number</b>	1106494
<b>Independent examiner</b>	Ashby Berry Coulsons Ltd 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

This report includes the directors' report required by company law.

#### **Objectives and activities**

Since Dial A Ride was established in 1983 as a charitable organisation, we have continued to provide accessible, affordable and safe transport for elderly people and/or those with a disability (either physical or mental). Our service enables many hundreds of people who would otherwise find it difficult or impossible to use other forms of transport, to get out and about in their community and maintain their independence.

In April 2005 our status changed to that of an Incorporated Charity and Company Limited by Guarantee and was established under a Memorandum of Association and is governed under its Articles of Association.

#### **Achievement and performance**

At the heart of our activities is the demand responsive, door to door Dial a Ride service. We use our fleet of six minibuses, four MPVs and two electric cars (acquired during this year) to provide accessible and affordable local and longer distance transport to some of the most vulnerable members of our community.

During the year we completed over 23,000 journeys, covering over 110,000 miles, carrying nearly 27,000 passengers.

We have seen a continuation of the change experienced over the past 5-6 years whereby a large percentage of our local minibus journeys are now carrying only one or two passengers at a time, compared to higher, and more cost- and time-effective numbers previously. This is due, in part, to the closure of many group activities during Covid lockdown and is a trend being seen by other Community Transport operators. This change calls into question the efficiency of running large minibuses for such small on-board numbers. For that reason, we have been using our smaller vehicles for some of the journeys which would normally be completed using a minibus.

During this financial year we saw a 29% increase on the number of longer-distance car journeys - mainly to hospitals and clinics outside the Borough, with 597 compared to 463 in the previous year. This represents a year-on-year increase and is mainly due to the NHS moving services to hospitals outside Scarborough and apparent changes to the eligibility for free hospital transport. We anticipate that this demand will continue to increase, and our ability to meet this need is only possible due to the hard work, dedication and commitment of our staff and volunteer drivers.

We continue to work closely with other local voluntary organisations and providers to enable their clients to access and benefit from the wide range of support and services they and many other local charities and organisations provide.

We are, however, facing increasing difficulties regarding suitable locations to pick-up and drop-off passengers in Scarborough town centre. Efforts to engage with the local Council and the Police have been frustratingly slow and have not resulted in any positive progress. We continue to make efforts to address this issue, as we are keen to avoid having to refuse town centre journeys to our passengers, as this would clearly be detrimental to them and the town as a whole.

In addition to making our meeting room available for low-cost hire to other not-for-profit organisations, Dial A Ride is also the administrative base for Support for Carers.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### Home to School Contracts - North Yorkshire Council

Dial A Ride holds two contracts with North Yorkshire Council to provide SEN home to school transport to Woodlands Academy; these contracts currently run until the end of March 2026. All our drivers and passenger assistants, whether paid or voluntary, do an outstanding job of making sure that every pupil has a safe and enjoyable journey to and from school. These contracts are a very important element of helping to ensure that Dial A Ride can continue to provide its full range of services.

#### Staff and Organisational Structure

There have been no changes to paid staff during the year. We have a good mixture of long-serving, experienced staff, and those who have joined us within the past 2-3 years, bringing a range of outside experience. Together, the team have reviewed policies and practices and made some changes to further improve efficiency and communication.

This year, 52 volunteers have supported Dial A Ride, in roles including drivers, passenger assistants, Trustees and others. We continue to actively promote our volunteering opportunities, and this resulted in 13 new volunteers being recruited during the year. Word of mouth and the distinctive livery of our vehicles continue to be our most prominent advertising medium, though we have experienced some success from social media and strategic leaflet placement.

Collectively, our volunteers generously gave over 20,000 hours of their time to Dial a Ride during the year, equivalent to a staggering £228,000 at minimum wage rate.

Without our dedicated and loyal staff and volunteers, Dial A Ride would cease to operate in its present format, and the Trustees would like to thank them most sincerely for their valuable contribution and the way they deal professionally, patiently and courteously with our passengers.

#### Board of Trustees

In addition to operational volunteers, the members of our Board of Trustees are also volunteers and are drawn from those with a special interest in furthering community transport or in the needs of older people and people with disabilities. The Chair would like to thank all the members of our Board of Trustees for their support during the past year.

#### Public Benefit

The Board of Trustees have paid due regard to the Charity Commission's guidance on public benefit in assessing what activities Dial A Ride will undertake during the course of the year.

Key benefits of the Dial A Ride service to individual passengers include supporting independence, reducing loneliness which in turn maintains and enhances their health and wellbeing.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2025**

Our passenger surveys help ensure we are meeting the specific needs of our passengers. Our most recent was conducted in January 2024 and showed that 99% of respondents rated our service as Excellent or Good, with 85% of respondents saying that they use our service at least once per week. 57% of respondents said that they use us to get to medical appointments and 45% said that they use us for shopping. 43% said they use Dial a Ride because they need assistance to get to and from the vehicle and 48% said they value the opportunity to chat with others during the journey. Nearly half said they feel less lonely, 55% said they feel more confident, and 61% said they feel safer due to using Dial a Ride.

#### **Financial review**

The statement of financial activities shows an overall surplus of £48,685 (2024: deficit £78,893).

Total reserves at the year end amounted to £636,057 (2024: £587,372). Of these reserves, £119,153 related to restricted funds (2024: £5,887) and £69,432 relates to designated funds relating to fixed assets. Undesignated unrestricted liquid reserves at 31 March 2025, excluding investments, were £65,450 (2024: £61,993).

There are no restrictions on the use of the capital held within the investment portfolio.

#### Funding

In addition to the fares, we receive other funding from a variety of different sources and we are enormously grateful to funders and donors who support our service.

This year, we were honoured to have received donations from the funeral collections of our friend and volunteer, Ken Davison, as well as a number of valued customers. We are also very thankful to have received support from Scalby Methodist Church and the Inner Wheel Club of Scarborough.

Grants and donations are sought for major capital expenditure such as minibuses, in order to protect the organisation's long-term viability. During the year, we are grateful to North Yorkshire Council for grants towards the purchase of new vehicles, including two new electric cars.

Titan (formerly Cardale Asset Management based in Harrogate) continued to manage our investments portfolio.

#### Legacies

We continue to hold a 25% interest in the residuary estate of a long-standing passenger, Mrs Laura Lamplugh who died in 2012.

#### Risk Analysis

The Trustees formally adopted a full Financial Risk Assessment in July 2006. This is updated regularly and when new potential risks are identified, and appropriate mitigating procedures agreed and put in place.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2025**

#### Reserves Policy

The Trustees acknowledge that unrestricted cash reserves are required to:

- 1 enable Dial A Ride to maintain essential core services for a minimum of 12 months in the event of withdrawal of budgeted income streams or a major shift in the pattern of activities; thereby allowing time to adjust accordingly
- 2 provide for otherwise unfunded staff-related costs such as redundancy, parental leave, extended staff sickness and for unforeseen compliance costs arising from existing or new legislation and regulations
- 3 provide funds in the event of unavoidable cost overruns on activities that cannot otherwise be met from restricted funds
- 4 support the research and development of new projects and services
- 5 maintain project continuity in the event of limited short-term funding gaps and short-term cash flow fluctuations
- 6 fund additions and renewals to infrastructure and accommodation including minibuses and commitments under leasehold
- 7 provide funds for end of lease financial commitments.

The Board of Trustees consider that an adequate level of unrestricted reserves for Dial A Ride is £305,000 which equates to 100% of annual expenditure for 2024/2025. This figure however, does not include new vehicle purchases bought with donations and also excludes redundancy costs plus end of lease commitments.

Our operation is capital intensive as our core plant and equipment is the fleet of specially adapted vehicles. The Board of Trustees' policy is to keep the fleet fresh, reliable and compliant with the needs of our passengers' profile and current legislation. The cost of each vehicle varies according to specification but is generally between £50,000 - £80,000.

#### Future Strategy

We will continue to strengthen Dial A Ride's ability to provide its essential transport services and maximise opportunities to work with existing and new partners. To this end, we will strengthen our contacts and relationships with other Community Transport operators in the region and further afield.

We will continue to work towards long-term sustainability by carefully managing overheads and exploring additional contract opportunities, whilst at all times ensuring we do not compromise the excellent service we offer to our individual, fare paying passengers.

## **Dial A Ride (Scarborough & District)**

### **Report of the Trustees for the Year Ended 31 March 2025**

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

In April 2005 our status changed to that of an Incorporated Charity and Company Limited by Guarantee and was established under a Memorandum of Association and is governed under its Articles of Association.

In addition to operational volunteers, the current members of our Board of Trustees are also volunteers and are drawn from those with a special interest in furthering community transport or in the needs of older people and people with disabilities. All Trustees are expected to spend time travelling on the buses, working with the drivers and passenger assistants in order to gain a better understanding of our activities, the important roles our operational staff undertake and some of the challenging situations they face. Prospective Trustees are provided with a comprehensive induction pack prior to being accepted on the Board. They also have to attend appropriate training sessions. The Chair would like to thank all the members of our Board of Trustees for their support during the past year.

#### Policies and Training

Dial A Ride adopts a robust approach to protecting the interests of both staff and passengers. During the course of the year, members of staff have the opportunity to undergo the following training -

In-house induction training and regular reviews

MiDAS

Passenger assistant training (included in in-house training)

Accessible training

We also hold and review the following

Child and Vulnerable Adults Policy

Environmental Policy

Equality and Diversity Policy

Health and Safety Policy

Complaints against Staff Procedure

Grievance and Disciplinary Procedure

Business Plan

Financial Risk Assessment

All drivers, passenger assistants, office staff and key Trustees must obtain DBS clearance at enhanced level.

Dial A Ride became members of both the Scarborough Dementia Action Alliance (DAA) and the National DAA in November 2015 as part of our commitment to supporting not only our own passengers but our wider local community.



**Dial A Ride (Scarborough & District)**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**Statement of compliance with prevailing laws and regulations**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued in October 2019.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10 September 2025 and signed on its behalf by:

  
.....  
C J Woodhead - Trustee

**Independent Examiner's Report to the Trustees of  
Dial A Ride (Scarborough & District)**

**Independent examiner's report to the trustees of Dial A Ride (Scarborough & District) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors 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 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Aimee Hickey FCCA

Ashby Berry Coulsons Ltd  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 10 September 2025

**Dial A Ride (Scarborough & District)**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>Income and endowments from</b>					
Donations legacies grants	2	8,282	127,870	136,152	26,589
<b>Charitable activities</b>	4				
Core activities		210,594	-	210,594	165,973
Investment income	3	11,964	-	11,964	9,096
Other income	5	<u>3,750</u>	<u>-</u>	<u>3,750</u>	<u>-</u>
<b>Total</b>		<u>234,590</u>	<u>127,870</u>	<u>362,460</u>	<u>201,658</u>
 <b>Expenditure on</b>					
Raising funds	6	5,852	-	5,852	5,852
<b>Charitable activities</b>	7				
Core activities		<u>299,574</u>	<u>14,604</u>	<u>314,178</u>	<u>305,675</u>
<b>Total</b>		<u>305,426</u>	<u>14,604</u>	<u>320,030</u>	<u>311,527</u>
 Net gains on investments		<u>6,255</u>	<u>-</u>	<u>6,255</u>	<u>30,976</u>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(64,581)</b>	<b>113,266</b>	<b>48,685</b>	<b>(78,893)</b>
 <b>Reconciliation of funds</b>					
Total funds brought forward		581,485	5,887	587,372	666,265
 <b>Total funds carried forward</b>		<u>516,904</u>	<u>119,153</u>	<u>636,057</u>	<u>587,372</u>

The notes form part of these financial statements

**Dial A Ride (Scarborough & District) (Registered number: 5233119)**

**Balance Sheet  
31 March 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	147,324	143,844
Investments	14	<u>341,110</u>	<u>334,695</u>
		488,434	478,539
<b>Current assets</b>			
Debtors	15	33,689	26,647
Cash at bank and in hand		<u>121,671</u>	<u>89,588</u>
		155,360	116,235
<b>Creditors</b>			
Amounts falling due within one year	16	(7,737)	(7,402)
		<u>147,623</u>	<u>108,833</u>
<b>Net current assets</b>			
		636,057	587,372
<b>Total assets less current liabilities</b>			
		<u>636,057</u>	<u>587,372</u>
<b>NET ASSETS</b>			
<b>Funds</b>	19		
Unrestricted funds		516,904	581,485
Restricted funds		<u>119,153</u>	<u>5,887</u>
<b>Total funds</b>		<u>636,057</u>	<u>587,372</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

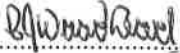
The notes form part of these financial statements

**Dial A Ride (Scarborough & District) (Registered number: 5233119)**

**Balance Sheet - continued**  
**31 March 2025**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2025 and were signed on its behalf by:



C J Woodhead - Trustee

## **Dial A Ride (Scarborough & District)**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1. Accounting policies**

##### **Basis of preparing the financial statements**

Dial A Ride (Scarborough & District) is a charitable company limited by guarantee in England/Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activity is to provide accessible, affordable and safe transport for people who were elderly or had a disability (either mental or physical).

##### **Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amounts recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### **Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise 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 funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### **Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

## **Dial A Ride (Scarborough & District)**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

#### **1. Accounting policies - continued**

##### **Income**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

##### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

On receipt, donated professional services and donated facilities are recognised on the basis of the fair value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. The income is not deferred over the life of the asset.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

## **Dial A Ride (Scarborough & District)**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2025**

#### **1. Accounting policies - continued**

##### **Expenditure**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold property	- 4% straight line
Plant and machinery	- 20% straight line
Fixtures, fittings and equipment	- 20% straight line
Motor vehicles	- 15% straight line

##### **Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted mid-market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

##### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### **Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

##### **Leases**

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

##### **Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.



**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. Accounting policies - continued**

**Debtors and creditors**

Termination payments are recognised as a liability and an expense when the charity is committed to terminate the employment of an employee.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of future income and expenditure. In their view, these are sufficient for the charity to be able to continue as a going concern for at least 12 months from the date of authorisation of these financial statements.

**2. Donations and legacies**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Donations	<b>5,631</b>	3,137
Gift aid	<b>556</b>	397
Grants	<b>127,870</b>	21,642
Membership fees	<b><u>2,095</u></b>	<u>1,413</u>
	<b><u>136,152</u></b>	<u>26,589</u>

£127,870 (2024: £19,750) of the above income was attributable to restricted and £7,726 (2024: £6,839) was attributable to unrestricted funds.

There are no unfulfilled conditions attached to grants recognised in income.

Grants received, included in the above, are as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other grants	<b><u>127,870</u></b>	<u>21,642</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**3. Investment income**

	<b>2025</b>	2024
	£	£
Rents received	4,740	4,160
Income from investment portfolio	6,012	4,286
Deposit account interest	<u>1,212</u>	<u>650</u>
	<u><b>11,964</b></u>	<u><b>9,096</b></u>

All the above income for the current and preceding year was attributable to unrestricted funds.

**4. Income from charitable activities**

		<b>2025</b>	2024
	Activity	£	£
Provision of transport services	Core activities	199,143	156,526
Grants - BSOG	Core activities	11,391	7,690
Sundry income	Core activities	<u>60</u>	<u>1,757</u>
		<u><b>210,594</b></u>	<u><b>165,973</b></u>

All the above income for the current and preceding year was attributable to unrestricted funds.

There are no unfulfilled conditions attached to grants recognised in income.

**5. Other income**

	<b>2025</b>	2024
	£	£
Gain on sale of tangible fixed assets	<u><b>3,750</b></u>	<u><b>-</b></u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**6. Raising funds**

**Investment management costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Portfolio management	<u><b>5,852</b></u>	<u><b>5,852</b></u>

Portfolio management costs for the comparative year were not separately identified.

**7. Charitable activities costs**

	Direct Costs £	Support costs (see note 8) £	Totals £
Core activities	<u><b>309,813</b></u>	<u><b>4,365</b></u>	<u><b>314,178</b></u>
<b>Comparatives for charitable activities costs</b>			
Core activities	<u><b>289,960</b></u>	<u><b>15,715</b></u>	<u><b>305,675</b></u>

£14,604 (2024 £27,024) of the above expenditure was attributable to restricted funds and £278,651 (2024: £278,561) to unrestricted funds.

**8. Support costs**

	Management £	Governance costs £	Totals £
Core activities	<u><b>820</b></u>	<u><b>3,545</b></u>	<u><b>4,365</b></u>

**Independent examiner's remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	<b>2,625</b>	2,475
Non independent examination work	<b>920</b>	420
Payroll administration	<u><b>820</b></u>	<u>820</u>
	<u><u><b>4,365</b></u></u>	<u><u>3,715</u></u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**8. Support costs - continued**

Support costs, included in the above, are as follows:

	<b>2025</b>	<b>2024</b>
	Core activities	Total activities
	£	£
Payroll administration	820	820
Consultancy	-	12,125
Independent examiner's remuneration	<u>3,545</u>	<u>2,770</u>
	<u><b>4,365</b></u>	<u><b>15,715</b></u>

**9. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	£	£
Independent examiner's fees	2,625	2,475
Non independent examiners fees	920	295
Depreciation - owned assets	44,046	47,786
Other operating leases	14,887	14,896
Surplus on disposal of fixed assets	<u>(3,750)</u>	<u>-</u>

**10. Trustees' remuneration and benefits**

No trustee received any remuneration (2024 - £Nil).

**Trustees' expenses**

No expenses were reimbursed to the trustees (2024: £Nil).

**11. Staff costs**

	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	158,102	148,251
Social security costs	5,977	5,014
Other pension costs	<u>2,419</u>	<u>1,394</u>
	<u><b>166,498</b></u>	<u><b>154,659</b></u>

The average monthly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
Service provision	4	4
Management and administration	<u>3</u>	<u>4</u>
	<u><b>7</b></u>	<u><b>8</b></u>

# Dial A Ride (Scarborough & District)

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 11. Staff costs - continued

No employees received emoluments in excess of £60,000.

The full time equivalent number of staff at 31 March 2025 was 5 (2024: 5).

The total remuneration of key management personnel amounted to £43,444 (2024: £53,114). In addition to paid staff, volunteers are crucial to delivering services and keeping the charity running.

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

### 12. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	6,839	19,750	26,589
<b>Charitable activities</b>			
Core activities	165,973	-	165,973
Investment income	<u>9,096</u>	<u>-</u>	<u>9,096</u>
<b>Total</b>	<u>181,908</u>	<u>19,750</u>	<u>201,658</u>
<b>Expenditure on</b>			
Raising funds	5,852	-	5,852
<b>Charitable activities</b>			
Core activities	<u>278,651</u>	<u>27,024</u>	<u>305,675</u>
<b>Total</b>	<u>284,503</u>	<u>27,024</u>	<u>311,527</u>
Net gains on investments	<u>30,976</u>	<u>-</u>	<u>30,976</u>
<b>NET INCOME/(EXPENDITURE)</b>	(71,619)	(7,274)	(78,893)
<b>Transfers between funds</b>	<u>121,046</u>	<u>(121,046)</u>	<u>-</u>
<b>Net movement in funds</b>	49,427	(128,320)	(78,893)
<b>Reconciliation of funds</b>			
Total funds brought forward	532,058	134,207	666,265
<b>Total funds carried forward</b>	<u>581,485</u>	<u>5,887</u>	<u>587,372</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**13. Tangible fixed assets**

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>					
At 1 April 2024	152,236	9,076	8,132	362,834	532,278
Additions	-	4,019	-	43,507	47,526
Disposals	-	-	-	(31,601)	(31,601)
At 31 March 2025	<u>152,236</u>	<u>13,095</u>	<u>8,132</u>	<u>374,740</u>	<u>548,203</u>
<b>Depreciation</b>					
At 1 April 2024	91,018	5,445	7,670	284,301	388,434
Charge for year	6,090	2,619	199	35,138	44,046
Eliminated on disposal	-	-	-	(31,601)	(31,601)
At 31 March 2025	<u>97,108</u>	<u>8,064</u>	<u>7,869</u>	<u>287,838</u>	<u>400,879</u>
<b>Net book value</b>					
At 31 March 2025	<u>55,128</u>	<u>5,031</u>	<u>263</u>	<u>86,902</u>	<u>147,324</u>
At 31 March 2024	<u>61,218</u>	<u>3,631</u>	<u>462</u>	<u>78,533</u>	<u>143,844</u>

**14. Fixed asset investments**

	Listed investments £	Cash and settlements pending £	Totals £
<b>Market value</b>			
At 1 April 2024	318,092	16,603	334,695
Additions	122,171	143,270	265,441
Disposals	(135,713)	(128,023)	(263,736)
Revaluations	<u>3,720</u>	<u>990</u>	<u>4,710</u>
At 31 March 2025	<u>308,270</u>	<u>32,840</u>	<u>341,110</u>
<b>Historic cost</b>			
At 31 March 2025	<u>269,414</u>	<u>32,840</u>	<u>302,254</u>
At 31 March 2024	<u>272,875</u>	<u>16,603</u>	<u>289,478</u>

There were no investment assets outside the UK.

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**15. Debtors: amounts falling due within one year**

	<b>2025</b>	2024
	£	£
Trade debtors	<b>10,161</b>	6,236
Other debtors	<b>5,615</b>	6,353
VAT	<b>3,100</b>	4,270
Prepayments	<b><u>14,813</u></b>	<u>9,788</u>
	<b><u>33,689</u></b>	<u>26,647</u>

**16. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	£	£
Trade creditors	<b>5,112</b>	2,324
Social security and other taxes	-	2,109
Other creditors	-	369
Accrued expenses	<b><u>2,625</u></b>	<u>2,600</u>
	<b><u>7,737</u></b>	<u>7,402</u>

**17. Leasing agreements**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2025</b>	2024
	£	£
Within one year	<b>14,500</b>	14,500
Between one and five years	<b><u>30,673</u></b>	<u>45,173</u>
	<b><u>45,173</u></b>	<u>59,673</u>

**Dial A Ride (Scarborough & District)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**18. Analysis of net assets between funds**

	Unrestricted funds	Restricted fund	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	110,344	36,980	147,324	143,844
Investments	341,110	-	341,110	334,695
Current assets	73,187	82,173	155,360	116,235
Current liabilities	<u>(7,737)</u>	<u>-</u>	<u>(7,737)</u>	<u>(7,402)</u>
	<u>516,904</u>	<u>119,153</u>	<u>636,057</u>	<u>587,372</u>

Comparatives for analysis of assets between funds

	Unrestricted Fund	Restricted Fund	2024 Total Funds
	£	£	£
Fixed Assets	143,844	-	143,844
Investments	334,695	-	334,695
Current Assets	110,348	5,887	116,235
Current Liabilities	<u>(7,402)</u>	<u>-</u>	<u>(7,402)</u>
	<u>581,485</u>	<u>5,887</u>	<u>587,372</u>



# Dial A Ride (Scarborough & District)

## Notes to the Financial Statements - continued for the Year Ended 31 March 2025

### 19. Movement in funds

	1 April 2024 £	Incoming resources £	Resources expended £	Investment gains/(losses) £	Transfers £	31 March 2025 £
<b>Designated funds</b>						
Leasehold property	46,767	-	(4,652)	-	-	42,115
MPV Vehicles	33,326	-	(6,009)	-	-	27,317
Minibuses	40,953	-	-	-	(40,953)	-
<b>Total designated funds</b>	<b>121,046</b>	<b>-</b>	<b>(10,661))</b>	<b>-</b>	<b>(40,953)</b>	<b>110,385</b>
<b>Unrestricted funds</b>						
General fund	460,439	234,034	(294,765)	6,255	40,953	446,916
<b>Total unrestricted funds</b>	<b>581,485</b>	<b>234,034</b>	<b>(305,426)</b>	<b>6,255</b>	<b>-</b>	<b>516,348</b>
<b>Restricted funds</b>						
UK shared Prosperity Fund - IT upgrade	5,887	-	(5,887)	-	-	-
Community transport small	-	2,400	(1,602)	-	-	798
Electric vehicles	-	44,095	(7,115)	-	-	36,980
Electric minibus	-	36,000	-	-	-	36,000
Community transport capital	-	45,375	-	-	-	45,375
	<b>5,887</b>	<b>127,870</b>	<b>(14,604)</b>	<b>-</b>	<b>-</b>	<b>119,153</b>

## 19. Movement in funds - continued

Comparatives for movement in funds

	1 April 2023 £	Incoming resources £	Resources expended £	Investment gains/(losses) £	Transfers £	31 March 2024 £
<b>Designated funds</b>						
Leasehold property	-	-	-	-	46,767	46,767
MPV Vehicles	-	-	-	-	33,326	33,326
Minibuses	-	-	-	-	40,953	40,953
<b>Total designated funds</b>	-	-	-	-	121,046	121,046
<b>Unrestricted funds</b>						
General fund	532,058	81,908	(284,503)	30,976	-	460,439
<b>Total unrestricted funds</b>	532,058	81,908	(284,503)	30,976	121,046	581,485
<b>Restricted funds</b>						
Leasehold improvements	51,419	-	(4,652)	-	(46,767)	-
Minibuses	40,953	-	-	-	(40,953)	-
MPVS 2023	39,335	-	(6,009)	-	(33,326)	-
CB radio	2,500	-	(2,500)	-	-	-
UK shared Prosperity Fund – IT upgrade	-	18,750	(12,863)	-	-	5,887
NYC – dashcams	-	1,000	(1,000)	-	-	-
	134,207	19,750	(27,024)	-	(121,046)	5,887

## 20. Related party disclosures

There were no related party transactions for the year ended 31 March 2025