

# THE SHEFFIELD DIAL- A -RIDE CLUB

England & Wales · Charity number 1107489

## Details

|                |                                                         |
|----------------|---------------------------------------------------------|
| Status         | Registered                                              |
| Legal form     | Charitable company                                      |
| Company number | <a href="#">05305639</a>                                |
| Registered     | 2005-01-06                                              |
| Register       | <a href="#">View on the Charity Commission register</a> |

## Contact

|         |                                                                                |
|---------|--------------------------------------------------------------------------------|
| Address | Raven Cottage<br>Thorpe Green Bank<br>Fylingthorpe<br>Whitby<br>YO22 4TU       |
| Phone   | 07764188847                                                                    |
| Email   | <a href="mailto:njahutton@gmail.com">njahutton@gmail.com</a>                   |
| Website | <a href="http://www.sheffielddialaride.co.uk">www.sheffielddialaride.co.uk</a> |

## Activities

**Objects:** THE RELIEF OF THE DISABLED AND/OR AGED BY THE PROVISION OF TRANSPORT FOR SUCH PEOPLE BEING RESIDENT WITHIN THE SHEFFIELD CITY AREA AND SURROUNDING DISTRICTS AND IN NEED THEREOF, AND SECONDLY TO ADVANCE ANY OTHER CHARITABLE PURPOSE AND IN PARTICULAR FOR THE RELIEF OF POVERTY, DISTRESS AND SICKNESS AND THE ADVANCEMENT OF EDUCATION.

**Activities:** Provision of accessible door to door transport services

## Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities

## Geography

- **Area of benefit:** SHEFFIELD CITY AREA AND SURROUNDING DISTRICTS.
- Sheffield City

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-09-30 | £86,777 | £65,180     | -      | -         |
| 2024-03-31 | £75,052 | £64,043     | -      | -         |
| 2023-03-31 | £77,560 | £54,723     | -      | -         |
| 2022-03-31 | £77,560 | £54,723     | -      | -         |
| 2021-03-31 | £51,467 | £50,491     | -      | -         |

## Trustees

| Name                              | Role  | Appointed |
|-----------------------------------|-------|-----------|
| NICHOLAS JAMES ANTHONY HUTTON MBE | Chair |           |
| DAVID LESLIE ANDREWS              |       |           |

**THE SHEFFIELD DIAL- A -RIDE CLUB**

England & Wales - Charity number 1107489

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# Accounts

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**Trustees' Report and  
Unaudited Cessation Financial Statements  
for the Period 1 April 2024 to 30 September 2025  
for  
The Sheffield Dial-A-Ride Club**

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

**The Sheffield Dial-A-Ride Club**

**Contents of the Financial Statements  
for the Period 1 April 2024 to 30 September 2025**

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**The Sheffield Dial-A-Ride Club**  
**Trustees' Report**  
**for the Period 1 April 2024 to 30 September 2025**

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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 period 1 April 2024 to 30 September 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 will be the last Annual Report of Sheffield Dial a Ride after well over forty years of serving those in Sheffield who need help travelling around the city to carry out their daily tasks and live as normal a life as possible.

After taking advice from specialist charity lawyers over this process, the decision has been taken to merge Sheffield Dial a Ride with Sheffield Community Transport (SCT) who have taken over all our operations from the start of July. As a result, the accounts this year cover eighteen months, April 2024 to September 2025. As a result, the charitable company is no longer a going concern.

The charitable objects of the charity will continue to be delivered within SCT.

My sincere thanks go to Ian Jenkinson, SCT's Chief Executive, who has made this merger possible. He has been helping us look after much of our operations for some time, with much help from Julie McDonald who has managed our day to day finances so efficiently. I wish them well in the future.

Over the years we have had help from many people who have volunteered their services to assist us, particularly the many drivers and others who have become friends to our users. Their contributions have been essential.

We are also very grateful for the vital help we have received from the South Yorkshire Mayoral Combined Authority (formerly the South Yorkshire Passenger Transport Executive).

We are very appreciative of the financial support we have received over many years from a wide number of grant-making trusts who have enabled us to finance our operations and keep our vehicle fleet up to date. Especially, I must thank the Marjorie Coote Old People's Charity who have been so supportive to us, especially recently as we have sought to resolve our future.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity works hard to obtain grants and funding to then be able to provide a specialist transport service for the benefit of the elderly and infirm in the Sheffield area.

The objectives make it possible for many people with disabilities to travel safely at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes. The trustees are appointed to work towards achieving these aims and objectives.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

##### **Public benefit**

We remain confident that we have demonstrated fully the public benefit expected by the Charity Commission in the way we enable disabled people in Sheffield and their carers to live a fuller and more dignified life than would be possible without our services. Sheffield Dial a Ride's objectives continue to make it possible for many people with disabilities to travel safely and at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public guidance published by the Charity Commission for England and Wales.

**The Sheffield Dial-A-Ride Club**  
**Trustees' Report**  
**for the Period 1 April 2024 to 30 September 2025**

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**ACHIEVEMENTS AND PERFORMANCE**

**Performance**

We have been working closely with Sheffield Community Transport for a number of years and know they are very able to help those who are looking for assistance with their mobility needs. The demand for SDaR's services remains healthy, particularly for the City Ride service which carried nearly all our passengers - 10,521 people in the period April 2024 - June 2025, compared to 8,522 in the same period the previous year. I am confident that Sheffield Community Transport will be able to maintain and grow this service under the new arrangement.

**FINANCIAL REVIEW**

**Going concern**

The charitable company is no longer a going concern, but the charitable objectives will be continued by Sheffield Community Transport as noted above.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational Structure**

The charity is limited by guarantee and its objects, power and constitutional matters are set out in its Memorandum and Articles of Association.

**Key management remuneration**

None of the trustees receive remuneration or other benefits from their work with the charity.

**Related parties**

**Marjorie Coote Old People's Charity**

Nicholas Hutton Trustee

**Sheffield Church Burgess Trust**

Nicholas Hutton Trustee

**Sheffield Town Trust**

Nicholas Hutton Trustee

**Objectives and policies**

The Charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05305639 (England and Wales)

**Registered Charity number**

1107489

**Registered office**

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

**Trustees**

Mr R B Barnsley (resigned 20.9.25)

Mr N J A Hutton

Mr D L Andrews

**Company Secretary**

Mr D L Andrews

**The Sheffield Dial-A-Ride Club**  
**Trustees' Report**  
**for the Period 1 April 2024 to 30 September 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

Mr D L Andrews

**Independent Examiner**

Tom Henshaw ACA  
Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

**Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

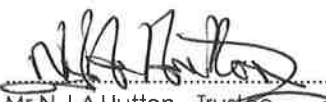
**CESSATION OF TRADING**

The charitable company transferred its charitable activities, assets and liabilities to Sheffield Community Transport (a registered society, under the Co-Operative and Community Benefit Societies Act 2012) on 30 June 2025.

The transfer was in accordance with the governing document and Sheffield Community Transport share the same objectives and aims as the charity.

As a result the charity is no longer a going concern and will apply to be dissolved.

Approved by order of the board of trustees on 21 January 2026 and signed on its behalf by:

  
.....  
Mr N J A Hutton - Trustee

**Independent Examiner's Report to the Trustees of  
The Sheffield Dial-A-Ride Club**

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**Independent examiner's report to the trustees of The Sheffield Dial-A-Ride Club ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1 April 2024 to 30 September 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**

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.



Tom Henshaw ACA

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

Date: .....19/02/2026.....

The Sheffield Dial-A-Ride Club

Statement of Financial Activities  
for the Period 1 April 2024 to 30 September 2025

|                                           |       |                           |                         | Period<br>1/4/24<br>to<br>30/9/25 | Year Ended<br>31/3/24 |
|-------------------------------------------|-------|---------------------------|-------------------------|-----------------------------------|-----------------------|
|                                           | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£               | Total<br>funds<br>£   |
| <b>INCOME AND ENDOWMENTS FROM</b>         |       |                           |                         |                                   |                       |
| Donations and legacies                    | 3     | 36,859                    | 10,000                  | 46,859                            | 33,351                |
| <b>Charitable activities</b>              | 5     |                           |                         |                                   |                       |
| Donations towards fares                   |       | 37,059                    | -                       | 37,059                            | 39,767                |
| Investment income                         | 4     | 2,859                     | -                       | 2,859                             | 1,934                 |
| <b>Total</b>                              |       | <u>76,777</u>             | <u>10,000</u>           | <u>86,777</u>                     | <u>75,052</u>         |
| <b>EXPENDITURE ON</b>                     |       |                           |                         |                                   |                       |
| Charitable activities                     | 6     | 62,930                    | -                       | 62,930                            | 64,043                |
| Other                                     |       | 2,250                     | -                       | 2,250                             | -                     |
| <b>Total</b>                              |       | <u>65,180</u>             | <u>-</u>                | <u>65,180</u>                     | <u>64,043</u>         |
| <b>NET INCOME</b>                         |       | 11,597                    | 10,000                  | 21,597                            | 11,009                |
| <b>Transfers between funds</b>            | 14    | 10,000                    | (10,000)                | -                                 | -                     |
| Transfer to Sheffield Community Transport |       | (134,159)                 | -                       | (134,159)                         | -                     |
| <b>Net movement in funds</b>              |       | (112,562)                 | -                       | (112,562)                         | 11,009                |
| <b>RECONCILIATION OF FUNDS</b>            |       |                           |                         |                                   |                       |
| Total funds brought forward               |       | 112,562                   | -                       | 112,562                           | 101,553               |
| <b>TOTAL FUNDS CARRIED FORWARD</b>        |       | <u>-</u>                  | <u>-</u>                | <u>-</u>                          | <u>112,562</u>        |

The notes form part of these financial statements

# The Sheffield Dial-A-Ride Club

## Balance Sheet 30 September 2025

|                                              | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2025<br>Total<br>funds<br>£ | 2024<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                             |                             |
| Debtors                                      | 12    | -                         | -                       | -                           | 17,654                      |
| Cash at bank                                 |       | -                         | -                       | -                           | 112,144                     |
|                                              |       |                           |                         |                             |                             |
|                                              |       | -                         | -                       | -                           | 129,798                     |
| <b>CREDITORS</b>                             |       |                           |                         |                             |                             |
| Amounts falling due within one year          | 13    | -                         | -                       | -                           | (17,236)                    |
|                                              |       |                           |                         |                             |                             |
| <b>NET CURRENT ASSETS</b>                    |       | -                         | -                       | -                           | 112,562                     |
|                                              |       |                           |                         |                             |                             |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | -                         | -                       | -                           | 112,562                     |
|                                              |       |                           |                         |                             |                             |
| <b>NET ASSETS</b>                            |       | -                         | -                       | -                           | 112,562                     |
| <b>FUNDS</b>                                 | 14    |                           |                         |                             |                             |
| Unrestricted funds                           |       |                           |                         | -                           | 112,562                     |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | -                           | 112,562                     |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2025.

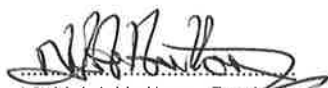
The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

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.

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 21 January 2026 and were signed on its behalf by:

  
Mr N J A Hutton - Trustee

The notes form part of these financial statements

**The Sheffield Dial-A-Ride Club**  
**Notes to the Financial Statements**  
**for the Period 1 April 2024 to 30 September 2025**

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**1. CHARITY STATUS**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The registered office is:

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation and functional currency is considered to be pounds sterling because this is the currency in the primary economic environment in which the Charity operates.

Accounts have been prepared for an 18 month period to cover the cessation date of the charity.

**Going concern**

As described in the trustees report, the charity's net assets were transferred to another charity as part of a merger on 30 June 2025. Following the issue of these financial statements, the trustees intend to close down the charity. As such, the charity is no longer a going concern.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

**Income and endowments**

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

**Gifts in kind**

Gifts in kind, including donated goods are recognised where there is entitlement, certainty of receipts and the amount can be measured with sufficient reliability.

**Investment income**

Investment income is recognised on a receivable basis.

**Charitable activities**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

**Notes to the Financial Statements - continued**  
**for the Period 1 April 2024 to 30 September 2025**

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**2. ACCOUNTING POLICIES - continued**

**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All resources expended are inclusive of irrecoverable VAT.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles        -    20% on cost

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Grants**

Grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Financial Instruments**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Period 1 April 2024 to 30 September 2025

3. DONATIONS AND LEGACIES

|           | Period<br>1/4/24<br>to<br>30/9/25<br>£ | Year Ended<br>31/3/24<br>£ |
|-----------|----------------------------------------|----------------------------|
| Donations | 10,000                                 | 5,000                      |
| Grants    | <u>36,859</u>                          | <u>28,351</u>              |
|           | <u>46,859</u>                          | <u>33,351</u>              |

Donations received, included in the above, are as follows;

|                                     | 2025<br>£     | 2024<br>£    |
|-------------------------------------|---------------|--------------|
| Marjorie Coote Old People's Charity | <u>10,000</u> | <u>5,000</u> |
|                                     | <u>10,000</u> | <u>5,000</u> |

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

|                                            | Period<br>1/4/24<br>to<br>30/9/25<br>£ | Year Ended<br>31/3/24<br>£ |
|--------------------------------------------|----------------------------------------|----------------------------|
| South Yorkshire Mayoral Combined Authority | <u>36,859</u>                          | <u>28,351</u>              |

4. INVESTMENT INCOME

|                          | Period<br>1/4/24<br>to<br>30/9/25<br>£ | Year Ended<br>31/3/24<br>£ |
|--------------------------|----------------------------------------|----------------------------|
| Deposit account interest | <u>2,859</u>                           | <u>1,934</u>               |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Period 1 April 2024 to 30 September 2025

5. INCOME FROM CHARITABLE ACTIVITIES

|                         | Period<br>1/4/24<br>to<br>30/9/25 | Year Ended<br>31/3/24 |
|-------------------------|-----------------------------------|-----------------------|
|                         | Donations<br>towards<br>fares     | Total<br>activities   |
|                         | £                                 | £                     |
| Donations towards fares | <u>37,059</u>                     | <u>39,767</u>         |

6. CHARITABLE ACTIVITIES

Other trading activities

|                             | Period<br>1/4/24<br>to<br>30/9/25 | Year Ended<br>31/3/24 |
|-----------------------------|-----------------------------------|-----------------------|
|                             | £                                 | £                     |
| Sundries                    | 891                               | 105                   |
| Insurance                   | 984                               | 903                   |
| Agency staff                | 31,300                            | 23,434                |
| Motor repairs               | 14,539                            | 15,223                |
| Petrol or diesel            | 9,906                             | 12,886                |
| Motor insurance             | 8,450                             | 4,924                 |
| Governance costs            | 5,735                             | 3,690                 |
| Legal and professional fees | 8,890                             | 2,800                 |
| Bank charges                | 85                                | 78                    |
| Loss on sale of assets      | <u>(17,850)</u>                   | <u>-</u>              |
|                             | <u>62,930</u>                     | <u>64,043</u>         |

Governance costs relating to the independent examination fee total £2,900 (2024 - £1,870).

7. NET INCOME/(EXPENDITURE)

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

|                                     | Period<br>1/4/24<br>to<br>30/9/25 | Year Ended<br>31/3/24 |
|-------------------------------------|-----------------------------------|-----------------------|
|                                     | £                                 | £                     |
| Depreciation - owned assets         | 2,250                             | -                     |
| Surplus on disposal of fixed assets | <u>(17,850)</u>                   | <u>-</u>              |

# The Sheffield Dial-A-Ride Club

## Notes to the Financial Statements - continued for the Period 1 April 2024 to 30 September 2025

### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 30 September 2025 nor for the year ended 31 March 2024.

#### Trustees' expenses

There were no trustees' expenses paid for in the year ended 31 March 2025 nor for the year ended 31 March 2024.

### 9. STAFF COSTS

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

|                        | Period<br>1/4/24<br>to<br>30/9/25 | Year Ended<br>31/3/24 |
|------------------------|-----------------------------------|-----------------------|
| Seconded staff members | 1                                 | 1                     |

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

An average of 1 member of staff was seconded from Sheffield Community Transport during the year (2024 - 1). The level of business and transport activity would make it impractical to employ full time equivalents. Volunteer expenses total £nil (2024 - £nil).

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |                         |                     |
| Donations and legacies             | 33,351                    | -                       | 33,351              |
| <b>Charitable activities</b>       |                           |                         |                     |
| Donations towards fares            | 39,767                    | -                       | 39,767              |
| Investment income                  | 1,934                     | -                       | 1,934               |
| <b>Total</b>                       | <u>75,052</u>             | <u>-</u>                | <u>75,052</u>       |
| <b>EXPENDITURE ON</b>              |                           |                         |                     |
| Charitable activities              | 64,043                    | -                       | 64,043              |
| <b>NET INCOME</b>                  | 11,009                    | -                       | 11,009              |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                         |                     |
| Total funds brought forward        | 101,553                   | -                       | 101,553             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>112,562</u>            | <u>-</u>                | <u>112,562</u>      |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Period 1 April 2024 to 30 September 2025

11. TANGIBLE FIXED ASSETS

|                        | Motor vehicles<br>£ |
|------------------------|---------------------|
| <b>COST</b>            |                     |
| At 1 April 2024        | 132,669             |
| Additions              | 30,000              |
| Disposals              | (162,669)           |
| At 30 September 2025   | -                   |
| <b>DEPRECIATION</b>    |                     |
| At 1 April 2024        | 132,669             |
| Charge for year        | 2,250               |
| Eliminated on disposal | (134,919)           |
| At 30 September 2025   | -                   |
| <b>NET BOOK VALUE</b>  |                     |
| At 30 September 2025   | -                   |
| At 31 March 2024       | -                   |

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                | 2025<br>£ | 2024<br>£ |
|----------------|-----------|-----------|
| Trade debtors  | -         | 3,388     |
| VAT            | -         | 3,526     |
| Accrued income | -         | 6,394     |
| Prepayments    | -         | 4,346     |
|                | -         | 17,654    |

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                  | 2025<br>£ | 2024<br>£ |
|------------------|-----------|-----------|
| Trade creditors  | -         | 14,546    |
| Accrued expenses | -         | 2,690     |
|                  | -         | 17,236    |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Period 1 April 2024 to 30 September 2025

14. MOVEMENT IN FUNDS

|                           | At 1/4/24<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>30/9/25<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 112,562        | (122,562)                        | 10,000                             | -                  |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| Restricted funds          | -              | 10,000                           | (10,000)                           | -                  |
| <b>TOTAL FUNDS</b>        | <u>112,562</u> | <u>(112,562)</u>                 | <u>-</u>                           | <u>-</u>           |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Gains and<br>losses<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|--------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                          |                           |
| General fund              | 76,777                     | (65,180)                   | (134,159)                | (122,562)                 |
| <b>Restricted funds</b>   |                            |                            |                          |                           |
| Restricted funds          | 10,000                     | -                          | -                        | 10,000                    |
| <b>TOTAL FUNDS</b>        | <u>86,777</u>              | <u>(65,180)</u>            | <u>(134,159)</u>         | <u>(112,562)</u>          |

Comparatives for movement in funds

|                           | At 1/4/23<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/24<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 101,553        | 11,009                           | 112,562            |
| <b>TOTAL FUNDS</b>        | <u>101,553</u> | <u>11,009</u>                    | <u>112,562</u>     |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 75,052                     | (64,043)                   | 11,009                    |
| <b>TOTAL FUNDS</b>        | <u>75,052</u>              | <u>(64,043)</u>            | <u>11,009</u>             |

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Period 1 April 2024 to 30 September 2025**

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**15. RELATED PARTY DISCLOSURES**

During the year the only related party transactions were that of donations set out below which are charities that Nicholas Hutton is trustee for. He is also a Trustee for Sheffield Dial-A-Ride Club.

|                                     | <b>2025</b>   | <b>2024</b>  |
|-------------------------------------|---------------|--------------|
|                                     | <b>£</b>      | <b>£</b>     |
| Marjorie Coote Old People's Charity | <u>10,000</u> | <u>5,000</u> |
|                                     | <u>10,000</u> | <u>5,000</u> |

**THE SHEFFIELD DIAL- A -RIDE CLUB**

England & Wales - Charity number 1107489

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# Accounts

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REGISTERED COMPANY NUMBER: 05305639 (England and Wales)  
REGISTERED CHARITY NUMBER: 1107489

**Strategic Report, Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 March 2024  
for  
The Sheffield Dial-A-Ride Club**

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

**The Sheffield Dial-A-Ride Club**

**Contents of the Financial Statements  
for the Year Ended 31 March 2024**

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| <b>Trustees' Report</b>                           | <b>2 to 4</b>  |
| <b>Independent Examiner's Report</b>              | <b>5</b>       |
| <b>Statement of Financial Activities</b>          | <b>6</b>       |
| <b>Balance Sheet</b>                              | <b>7</b>       |
| <b>Notes to the Financial Statements</b>          | <b>8 to 14</b> |
| <b>Detailed Statement of Financial Activities</b> | <b>15</b>      |

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## The Sheffield Dial-A-Ride Club

### Strategic Report for the Year Ended 31 March 2024

The trustees, who are directors for the purpose of company law, present the annual reports together with the financial statements of the charitable company for the year ended 31 March 2024, which are also prepared to meet the requirements for a directors' reports and accounts for Companies Act purposes.

#### PERFORMANCE

The effects of the pandemic and subsequent lockdown were largely historic this year although there was still some reluctance to venture out and use transport such as ours amongst our users. The usage of the City Ride service grew substantially in the year nevertheless enabling us to carry 8,652 people on the City Ride service compared with 6,954 in the previous year. Overall our full range of services carried 10,109 people (8,384 in 2022-23). This was greatly appreciated and continues to confirm the value of our services.

#### FINANCIAL REVIEW

The accounts reflect the increases in fuel costs for our vehicles. We are monitoring this carefully but our ability to recover the tax element of the fuel we use through BSOG does help us. We are confident we remain a financially stable organisation with adequate reserves for the foreseeable future to maintain ourselves as a going concern.

As at 31 March 2024 reserves were £112,562 - (2023 - £101,553).

#### PUBLIC BENEFIT

We remain confident that we demonstrate fully the public benefit expected by the Charity Commission in the way we enable disabled people in Sheffield and their carers to live a fuller and more dignified life than would be possible without our services. The quick recovery in the use of our vehicles after the pandemic illustrates this. Sheffield Dial a Ride's objectives continue to make it possible for many people with disabilities to travel safely and at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public guidance published by the Charity Commission for England and Wales.

#### THANKS

We are very grateful for the grants we have continued to receive from the South Yorkshire Mayoral Combined Authority without which we would be unable to operate. We also acknowledge with thanks the relationship we enjoy with Sheffield Community Transport and the help and advice we have received from them over the recent years. I continue to appreciate greatly the commitment to SDAR shown by our trustees over the year.

Approved by order of the board of trustees on 4 JULY 2024 and signed on its behalf by:

  
Mr N J A Hutton - Trustee

## **The Sheffield Dial-A-Ride Club**

### **Trustees' Report for the Year Ended 31 March 2024**

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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 2024. 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity works hard to obtain grants and funding to then be able to provide a specialist transport service for the benefit of the elderly and infirm in the Sheffield area.

The current and future objectives continue to make it possible for many people with disabilities to travel safely at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes. The trustees are appointed to work towards achieving these aims and objectives.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational Structure**

The charity is limited by guarantee and its objects, power and constitutional matters are set out in its Memorandum and Articles of Association.

##### **Recruitment and appointment of new trustees**

New trustees may be appointed by a resolution of the existing trustees. Trustees are appointed by the members at the Annual General Meeting. A board of trustees administers the charity. The trustees who have served during the year and since the year end are set out on page 4. All staff are seconded from Sheffield Community Transport.

##### **Key management remuneration**

None of the trustees receive remuneration or other benefits from their work with the charity.

##### **Related parties**

###### **Marjorie Coote Old People's Charity**

Nicholas Hutton Trustee

###### **Sheffield Church Burgess Trust**

Nicholas Hutton Trustee

###### **Sheffield Town Trust**

Nicholas Hutton Trustee

## **The Sheffield Dial-A-Ride Club**

### **Trustees' Report for the Year Ended 31 March 2024**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Objectives and policies**

The Charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### **Credit risk**

The Charity's principal financial assets are bank balances, cash and other receivables.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The Charity has no significant credit risk.

##### **Liquidity risk**

Liquidity risk is managed by ensuring sufficient funds are available for ongoing operations and future vehicle purchases required. There is no debt finance.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

05305639 (England and Wales)

##### **Registered Charity number**

1107489

##### **Registered office**

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

##### **Trustees**

Mr R B Barnsley  
Mr M W Letcher (resigned 28.11.23)  
Mr N J A Hutton  
Mr D L Andrews

##### **Company Secretary**

Mr D L Andrews

##### **Independent Examiner**

Tom Henshaw ACA  
Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

##### **Bankers**

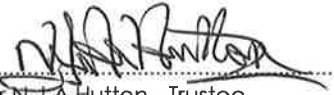
CAF Bank Limited  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

**The Sheffield Dial-A-Ride Club**

**Trustees' Report  
for the Year Ended 31 March 2024**

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Approved by order of the board of trustees on 7 JULY 2024 and signed on its behalf by:

  
.....  
Mr N J A Hutton - Trustee

**Independent Examiner's Report to the Trustees of  
The Sheffield Dial-A-Ride Club**

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**Independent examiner's report to the trustees of The Sheffield Dial-A-Ride Club ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**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**

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.



Tom Henshaw ACA

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

Date: 24/07/24

The Sheffield Dial-A-Ride Club

Statement of Financial Activities  
for the Year Ended 31 March 2024

|                                    |              | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31/3/24<br>Total<br>funds<br>£ | 31/3/23<br>Total<br>funds<br>£ |
|------------------------------------|--------------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  | <b>Notes</b> |                           |                         |                                |                                |
| Donations and legacies             | 3            | 33,351                    | -                       | 33,351                         | 40,851                         |
| <b>Charitable activities</b>       | 5            |                           |                         |                                |                                |
| Donations towards fares            |              | 39,767                    | -                       | 39,767                         | 35,000                         |
| Investment income                  | 4            | 1,934                     | -                       | 1,934                          | 470                            |
| <b>Total</b>                       |              | <u>75,052</u>             | <u>-</u>                | <u>75,052</u>                  | <u>76,321</u>                  |
| <b>EXPENDITURE ON</b>              |              |                           |                         |                                |                                |
| Charitable activities              | 6            | 64,043                    | -                       | 64,043                         | 64,962                         |
| <b>NET INCOME</b>                  |              | <u>11,009</u>             | <u>-</u>                | <u>11,009</u>                  | <u>11,359</u>                  |
| <b>RECONCILIATION OF FUNDS</b>     |              |                           |                         |                                |                                |
| Total funds brought forward        |              | 101,553                   | -                       | 101,553                        | 90,194                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |              | <u>112,562</u>            | <u>-</u>                | <u>112,562</u>                 | <u>101,553</u>                 |

**CONTINUING OPERATIONS**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 and 2023 is shown in note 14.

The notes form part of these financial statements

# The Sheffield Dial-A-Ride Club

## Balance Sheet 31 March 2024

|                                              | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31/3/24<br>Total<br>funds<br>£ | 31/3/23<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                                |                                |
| Debtors                                      | 12    | 17,654                    | -                       | 17,654                         | 19,713                         |
| Cash at bank                                 |       | 112,144                   | -                       | 112,144                        | 92,937                         |
|                                              |       | <u>129,798</u>            | <u>-</u>                | <u>129,798</u>                 | <u>112,650</u>                 |
| <b>CREDITORS</b>                             |       |                           |                         |                                |                                |
| Amounts falling due within one year          | 13    | (17,236)                  | -                       | (17,236)                       | (11,097)                       |
|                                              |       | <u>112,562</u>            | <u>-</u>                | <u>112,562</u>                 | <u>101,553</u>                 |
| <b>NET CURRENT ASSETS</b>                    |       |                           |                         |                                |                                |
|                                              |       | <u>112,562</u>            | <u>-</u>                | <u>112,562</u>                 | <u>101,553</u>                 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>112,562</u>            | <u>-</u>                | <u>112,562</u>                 | <u>101,553</u>                 |
| <b>NET ASSETS</b>                            |       | <u>112,562</u>            | <u>-</u>                | <u>112,562</u>                 | <u>101,553</u>                 |
| <b>FUNDS</b>                                 | 14    |                           |                         |                                |                                |
| Unrestricted funds                           |       |                           |                         | <u>112,562</u>                 | <u>101,553</u>                 |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <u>112,562</u>                 | <u>101,553</u>                 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 ..... and were signed on its behalf by:

  
Mr N J A Hutton - Trustee

The notes form part of these financial statements

## **The Sheffield Dial-A-Ride Club**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

---

#### **1. CHARITY STATUS**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The registered office is:

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

#### **2. ACCOUNTING POLICIES**

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation and functional currency is considered to be pounds sterling because this is the currency in the primary economic environment in which the Charity operates.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

###### **Income and endowments**

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

###### **Gifts in kind**

Gifts in kind, including donated goods are recognised where there is entitlement, certainty of receipts and the amount can be measured with sufficient reliability.

###### **Investment income**

Investment income is recognised on a receivable basis.

###### **Charitable activities**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

## **The Sheffield Dial-A-Ride Club**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2024**

---

#### **2. ACCOUNTING POLICIES - continued**

##### **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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All resources expended are inclusive of irrecoverable VAT.

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

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles      -    20% on cost

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

##### **Grants**

Grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

##### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

##### **Financial Instruments**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**3. DONATIONS AND LEGACIES**

|           | <b>31/3/24</b> | <b>31/3/23</b> |
|-----------|----------------|----------------|
|           | <b>£</b>       | <b>£</b>       |
| Donations | 5,000          | 12,500         |
| Grants    | 28,351         | 28,351         |
|           | <u>33,351</u>  | <u>40,851</u>  |

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

|                                     | <b>2024</b>  | <b>2023</b>   |
|-------------------------------------|--------------|---------------|
|                                     | <b>£</b>     | <b>£</b>      |
| Marjorie Coote Old People's Charity | 5,000        | 10,000        |
| Sheffield Church Burgesses Trust    | -            | -             |
| Harry Bottom Trust                  | -            | 1,000         |
| Cutlers Hall Preservation Trust     | -            | 500           |
| Sir John Osborn Trust               | -            | -             |
| HM Burdall Charity                  | -            | 1,000         |
|                                     | <u>5,000</u> | <u>12,500</u> |

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

|                                            | <b>31/3/24</b> | <b>31/3/23</b> |
|--------------------------------------------|----------------|----------------|
|                                            | <b>£</b>       | <b>£</b>       |
| South Yorkshire Mayoral Combined Authority | <u>28,351</u>  | <u>28,351</u>  |

**4. INVESTMENT INCOME**

|                          | <b>31/3/24</b> | <b>31/3/23</b> |
|--------------------------|----------------|----------------|
|                          | <b>£</b>       | <b>£</b>       |
| Deposit account interest | <u>1,934</u>   | <u>470</u>     |

**5. INCOME FROM CHARITABLE ACTIVITIES**

|                         | <b>31/3/24</b>                               | <b>31/3/23</b>                    |
|-------------------------|----------------------------------------------|-----------------------------------|
|                         | <b>Donations<br/>towards<br/>fares<br/>£</b> | <b>Total<br/>activities<br/>£</b> |
| Donations towards fares | <u>39,767</u>                                | <u>35,000</u>                     |

# The Sheffield Dial-A-Ride Club

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 6. CHARITABLE ACTIVITIES

#### Other trading activities

|                             | 31/3/24       | 31/3/23       |
|-----------------------------|---------------|---------------|
|                             | £             | £             |
| Sundries                    | 105           | 77            |
| Insurance                   | 903           | 803           |
| Agency staff                | 23,434        | 23,189        |
| Motor repairs               | 15,223        | 15,113        |
| Petrol or diesel            | 12,886        | 13,025        |
| Motor insurance             | 4,924         | 3,375         |
| Governance costs            | 3,690         | 2,760         |
| Legal and professional fees | 2,800         | 2,800         |
| Bank charges                | 78            | 15            |
| Depreciation                | -             | 3,805         |
|                             | <u>64,043</u> | <u>64,962</u> |

Governance costs relating to the independent examination fee total £1,870 (2023 - £1,700).

### 7. NET INCOME/(EXPENDITURE)

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

|                             | 31/3/24  | 31/3/23      |
|-----------------------------|----------|--------------|
|                             | £        | £            |
| Depreciation - owned assets | <u>-</u> | <u>3,805</u> |

### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### Trustees' expenses

There were no trustees' expenses paid for in the year ended 31 March 2024 nor for the year ended 31 March 2023.

### 9. STAFF COSTS

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

|                        | 31/3/24  | 31/3/23  |
|------------------------|----------|----------|
| Seconded staff members | <u>1</u> | <u>1</u> |

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

An average of 1 member of staff was seconded from Sheffield Community Transport during the year (2023 - 1). The level of business and transport activity would make it impractical to employ full time equivalents. Volunteer expenses total £nil (2023 - £nil).

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |                         |                     |
| Donations and legacies             | 40,851                    | -                       | 40,851              |
| <b>Charitable activities</b>       |                           |                         |                     |
| Donations towards fares            | 35,000                    | -                       | 35,000              |
| Investment income                  | 470                       | -                       | 470                 |
| <b>Total</b>                       | <u>76,321</u>             | <u>-</u>                | <u>76,321</u>       |
| <b>EXPENDITURE ON</b>              |                           |                         |                     |
| Charitable activities              | 64,962                    | -                       | 64,962              |
| <b>NET INCOME</b>                  | 11,359                    | -                       | 11,359              |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                         |                     |
| Total funds brought forward        | 90,194                    | -                       | 90,194              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>101,553</u>            | <u>-</u>                | <u>101,553</u>      |

**11. TANGIBLE FIXED ASSETS**

|                                   | <b>Motor<br/>vehicles<br/>£</b> |
|-----------------------------------|---------------------------------|
| <b>COST</b>                       |                                 |
| At 1 April 2023 and 31 March 2024 | <u>132,669</u>                  |
| <b>DEPRECIATION</b>               |                                 |
| At 1 April 2023 and 31 March 2024 | <u>132,669</u>                  |
| <b>NET BOOK VALUE</b>             |                                 |
| At 31 March 2024                  | <u>-</u>                        |
| At 31 March 2023                  | <u>-</u>                        |

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                | <b>31/3/24</b> | <b>31/3/23</b> |
|----------------|----------------|----------------|
|                | <b>£</b>       | <b>£</b>       |
| Trade debtors  | 3,388          | 10,040         |
| VAT            | 3,526          | 1,930          |
| Accrued income | 6,394          | 4,462          |
| Prepayments    | 4,346          | 3,281          |
|                | <u>17,654</u>  | <u>19,713</u>  |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                  | <b>31/3/24</b> | <b>31/3/23</b> |
|------------------|----------------|----------------|
|                  | <b>£</b>       | <b>£</b>       |
| Trade creditors  | 14,546         | 9,037          |
| Accrued expenses | 2,690          | 2,060          |
|                  | <u>17,236</u>  | <u>11,097</u>  |

**14. MOVEMENT IN FUNDS**

|                           | <b>At 1/4/23</b> | <b>Net<br/>movement<br/>in funds</b> | <b>At<br/>31/3/24</b> |
|---------------------------|------------------|--------------------------------------|-----------------------|
|                           | <b>£</b>         | <b>£</b>                             | <b>£</b>              |
| <b>Unrestricted funds</b> |                  |                                      |                       |
| General fund              | 101,553          | 11,009                               | 112,562               |
|                           | <u>101,553</u>   | <u>11,009</u>                        | <u>112,562</u>        |
| <b>TOTAL FUNDS</b>        |                  |                                      |                       |
|                           | <u>101,553</u>   | <u>11,009</u>                        | <u>112,562</u>        |

Net movement in funds, included in the above are as follows:

|                           | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Movement<br/>in funds</b> |
|---------------------------|-------------------------------|-------------------------------|------------------------------|
|                           | <b>£</b>                      | <b>£</b>                      | <b>£</b>                     |
| <b>Unrestricted funds</b> |                               |                               |                              |
| General fund              | 75,052                        | (64,043)                      | 11,009                       |
|                           | <u>75,052</u>                 | <u>(64,043)</u>               | <u>11,009</u>                |
| <b>TOTAL FUNDS</b>        |                               |                               |                              |
|                           | <u>75,052</u>                 | <u>(64,043)</u>               | <u>11,009</u>                |

**Comparatives for movement in funds**

|                           | <b>At 1/4/22</b> | <b>Net<br/>movement<br/>in funds</b> | <b>At<br/>31/3/23</b> |
|---------------------------|------------------|--------------------------------------|-----------------------|
|                           | <b>£</b>         | <b>£</b>                             | <b>£</b>              |
| <b>Unrestricted funds</b> |                  |                                      |                       |
| General fund              | 90,194           | 11,359                               | 101,553               |
|                           | <u>90,194</u>    | <u>11,359</u>                        | <u>101,553</u>        |
| <b>TOTAL FUNDS</b>        |                  |                                      |                       |
|                           | <u>90,194</u>    | <u>11,359</u>                        | <u>101,553</u>        |

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**14. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                           | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Movement<br/>in funds<br/>£</b> |
|---------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| <b>Unrestricted funds</b> |                                     |                                     |                                    |
| General fund              | 76,321                              | (64,962)                            | 11,359                             |
|                           | <u>76,321</u>                       | <u>(64,962)</u>                     | <u>11,359</u>                      |
| <b>TOTAL FUNDS</b>        | <u>76,321</u>                       | <u>(64,962)</u>                     | <u>11,359</u>                      |

**15. RELATED PARTY DISCLOSURES**

During the year the only related party transactions were that of donations set out below which are charities that Nicholas Hutton is trustee for. He is also a Trustee for Sheffield Dial-A-Ride Club.

|                                     | <b>2024<br/>£</b> | <b>2023<br/>£</b> |
|-------------------------------------|-------------------|-------------------|
| Marjorie Coote Old People's Charity | 5,000             | 10,000            |
| Sheffield Church Burgesses Trust    | -                 | -                 |
|                                     | <u>10,000</u>     | <u>13,000</u>     |

**The Sheffield Dial-A-Ride Club**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

|                                 | 31/3/24<br>£         | 31/3/23<br>£         |
|---------------------------------|----------------------|----------------------|
| <b>INCOME AND ENDOWMENTS</b>    |                      |                      |
| <b>Donations and legacies</b>   |                      |                      |
| Donations                       | 5,000                | 12,500               |
| Grants                          | 28,351               | 28,351               |
|                                 | <u>33,351</u>        | <u>40,851</u>        |
| <b>Investment income</b>        |                      |                      |
| Deposit account interest        | 1,934                | 470                  |
| <b>Charitable activities</b>    |                      |                      |
| Donations towards fares         | 39,767               | 35,000               |
| <b>Total incoming resources</b> | <u>75,052</u>        | <u>76,321</u>        |
| <b>EXPENDITURE</b>              |                      |                      |
| <b>Other trading activities</b> |                      |                      |
| Sundries                        | 105                  | 77                   |
| Insurance                       | 903                  | 803                  |
| Agency staff                    | 23,434               | 23,189               |
| Motor repairs                   | 15,223               | 15,113               |
| Petrol or diesel                | 12,886               | 13,025               |
| Motor insurance                 | 4,924                | 3,375                |
| Governance costs                | 3,690                | 2,760                |
| Legal and professional fees     | 2,800                | 2,800                |
| Bank charges                    | 78                   | 15                   |
| Motor vehicle depreciation      | -                    | 3,805                |
|                                 | <u>64,043</u>        | <u>64,962</u>        |
| <b>Total resources expended</b> | <u>64,043</u>        | <u>64,962</u>        |
| <b>Net income</b>               | <u><u>11,009</u></u> | <u><u>11,359</u></u> |

This page does not form part of the statutory financial statements

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# Accounts

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**Strategic Report, Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
The Sheffield Dial-A-Ride Club**

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

**The Sheffield Dial-A-Ride Club**

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

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## **The Sheffield Dial-A-Ride Club**

### **Strategic Report for the Year Ended 31 March 2023**

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The trustees, who are directors for the purpose of company law, present the annual reports together with the financial statements of the charitable company for the year ended 31 March 2023, which are also prepared to meet the requirements for a directors' reports and accounts for Companies Act purposes.

#### **PERFORMANCE**

The Covid-19 pandemic continued to cast its shadow over us, with some of our users remaining reluctant to travel as much as they used to. Our users are very vulnerable to the effects of the virus and the size of the vehicles means that there is no practical way we can give them or our drivers the social distancing required to keep everyone safe. Our renewed ability to transport them was greatly welcomed by so many whose movement had been limited for so long. We managed to carry 8,388 people across our City Ride, Plus City Ride and Shopper services, compared with 7,552 last year, an increase of 11%. This was really appreciated and confirmed the value of our services.

#### **FINANCIAL REVIEW**

The accounts continue to show an improved position from last year, which was affected by Covid-19. The increases in fuel costs for our vehicles occurred towards the end of last financial year and the beginning of this one. We are monitoring this carefully but our ability to recover the tax element of the fuel we use through BSOG does help us. We are confident we remain a financially stable organisation with adequate reserves for the foreseeable future to maintain ourselves as a going concern. We are regularly considering the structure of the charity to ensure it remains suitable for the future.

As at 31 March 2023 reserves were £101,553 (2022 - £90,194).

#### **PUBLIC BENEFIT**

We remain confident that we demonstrate fully the public benefit expected by the Charity Commission in the way we enable disabled people in Sheffield and their carers to live a fuller and more dignified life than would be possible without our services. The quick recovery in the use of our vehicles after the pandemic illustrates this. Sheffield Dial a Ride's objectives continue to make it possible for many people with disabilities to travel safely and at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public guidance published by the Charity Commission for England and Wales.

#### **THANKS**

We are very grateful for the grants we have continued to receive from the Passenger Transport Executive and from the trusts that support us, without which we would be unable to operate, particularly the significant grant from the Marjorie Coote Old People's Charity. We also acknowledge with thanks the relationship we enjoy with Sheffield Community Transport and the help and advice we have received from them over the recent difficult years. I continue to appreciate greatly the commitment to SDaR shown by my colleagues and trustees over the year.

Approved by order of the board of trustees on 27 September 2023 and signed on its behalf by:

Mr N J A Hutton - Trustee

**Trustees' Report  
for the Year Ended 31 March 2023**

---

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 2023. 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity works hard to obtain grants and funding to then be able to provide a specialist transport service for the benefit of the elderly and infirm in the Sheffield area.

The current and future objectives continue to make it possible for many people with disabilities to travel safely at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes. The trustees are appointed to work towards achieving these aims and objectives.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Use of volunteers**

The Sheffield Dial-A-Ride Club have a group every Friday called Adington Lunch Club. Sheffield Community Transport volunteer their drivers and vehicles. The Sheffield Dial-A-Ride Club pay for the volunteer's expenses and keep all the income generated from the group.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational Structure**

The charity is limited by guarantee and its objects, power and constitutional matters are set out in its Memorandum and Articles of Association.

**Recruitment and appointment of new trustees**

New trustees may be appointed by a resolution of the existing trustees. Trustees are appointed by the members at the Annual General Meeting. A board of trustees administers the charity. The trustees who have served during the year and since the year end are set out on page 4. All staff are seconded from Sheffield Community Transport.

**Key management remuneration**

None of the trustees receive remuneration or other benefits from their work with the charity.

**Related parties**

**Marjorie Coote Old People's Charity**

Nicholas Hutton Trustee

**Sheffield Church Burgess Trust**

Nicholas Hutton Trustee

**Sheffield Town Trust**

Nicholas Hutton Trustee

**Trustees' Report  
for the Year Ended 31 March 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Objectives and policies**

The Charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

**Credit risk**

The Charity's principal financial assets are bank balances, cash and other receivables.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant credit risk.

**Liquidity risk**

Liquidity risk is managed by ensuring sufficient funds are available for ongoing operations and future vehicle purchases required. There is no debt finance.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

05305639 (England and Wales)

**Registered Charity number**

1107489

**Registered office**

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

**Trustees**

Mr R B Barnsley  
Mr M W Letcher  
Mr N J A Hutton  
Mr D L Andrews

**Company Secretary**

Mr D L Andrews

**Independent Examiner**

Tom Henshaw ACA  
Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

**Trustees' Report  
for the Year Ended 31 March 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
West Malling  
Kent  
ME19 4JQ

Approved by order of the board of trustees on 27 September 2023 and signed on its behalf by:

Mr N J A Hutton - Trustee

## Independent Examiner's Report to the Trustees of The Sheffield Dial-A-Ride Club

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### Independent examiner's report to the trustees of The Sheffield Dial-A-Ride Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

### 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

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.

Tom Henshaw ACA

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

24 October 2023

The Sheffield Dial-A-Ride Club

Statement of Financial Activities  
for the Year Ended 31 March 2023

|                                    |       | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31/3/23<br>Total<br>funds<br>£ | 31/3/22<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
|                                    | Notes |                           |                         |                                |                                |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                         |                                |                                |
| Donations and legacies             | 3     | 40,851                    | -                       | 40,851                         | 44,351                         |
| <b>Charitable activities</b>       | 5     |                           |                         |                                |                                |
| Donations towards fares            |       | 35,000                    | -                       | 35,000                         | 33,156                         |
| Investment income                  | 4     | 470                       | -                       | 470                            | 53                             |
| <b>Total</b>                       |       | <u>76,321</u>             | <u>-</u>                | <u>76,321</u>                  | <u>77,560</u>                  |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                                |                                |
| Charitable activities              | 6     | 64,962                    | -                       | 64,962                         | 54,723                         |
| <b>NET INCOME</b>                  |       | <u>11,359</u>             | <u>-</u>                | <u>11,359</u>                  | <u>22,837</u>                  |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                                |                                |
| Total funds brought forward        |       | 90,194                    | -                       | 90,194                         | 67,357                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>101,553</u>            | <u>-</u>                | <u>101,553</u>                 | <u>90,194</u>                  |

**CONTINUING OPERATIONS**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 and 2022 is shown in note 14.

The notes form part of these financial statements

**Balance Sheet**  
**31 March 2023**

|                                              | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31/3/23<br>Total<br>funds<br>£ | 31/3/22<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                           |                         |                                |                                |
| Tangible assets                              | 11    | -                         | -                       | -                              | 3,805                          |
| <b>CURRENT ASSETS</b>                        |       |                           |                         |                                |                                |
| Debtors                                      | 12    | 19,713                    | -                       | 19,713                         | 12,153                         |
| Cash at bank                                 |       | 92,937                    | -                       | 92,937                         | 85,200                         |
|                                              |       | <u>112,650</u>            | <u>-</u>                | <u>112,650</u>                 | <u>97,353</u>                  |
| <b>CREDITORS</b>                             |       |                           |                         |                                |                                |
| Amounts falling due within one year          | 13    | (11,097)                  | -                       | (11,097)                       | (10,964)                       |
|                                              |       | <u>101,553</u>            | <u>-</u>                | <u>101,553</u>                 | <u>86,389</u>                  |
| <b>NET CURRENT ASSETS</b>                    |       |                           |                         |                                |                                |
|                                              |       | <u>101,553</u>            | <u>-</u>                | <u>101,553</u>                 | <u>86,389</u>                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>101,553</u>            | <u>-</u>                | <u>101,553</u>                 | <u>90,194</u>                  |
| <b>NET ASSETS</b>                            |       | <u>101,553</u>            | <u>-</u>                | <u>101,553</u>                 | <u>90,194</u>                  |
| <b>FUNDS</b>                                 | 14    |                           |                         |                                |                                |
| Unrestricted funds                           |       |                           |                         | 101,553                        | 90,194                         |
| <b>TOTAL FUNDS</b>                           |       |                           |                         | <u>101,553</u>                 | <u>90,194</u>                  |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**Balance Sheet - continued**  
**31 March 2023**

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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 27 September 2023 and were signed on its behalf by:

Mr N J A Hutton - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

---

**1. CHARITY STATUS**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The registered office is:

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation and functional currency is considered to be pounds sterling because this is the currency in the primary economic environment in which the Charity operates.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

**Income and endowments**

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

**Gifts in kind**

Gifts in kind, including donated goods are recognised where there is entitlement, certainty of receipts and the amount can be measured with sufficient reliability.

**Investment income**

Investment income is recognised on a receivable basis.

**Charitable activities**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

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**2. ACCOUNTING POLICIES - continued**

**Income**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All resources expended are inclusive of irrecoverable VAT.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 20% on cost

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Grants**

Grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Financial Instruments**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**3. DONATIONS AND LEGACIES**

|           | <b>31/3/23</b> | <b>31/3/22</b> |
|-----------|----------------|----------------|
|           | <b>£</b>       | <b>£</b>       |
| Donations | 12,500         | 16,000         |
| Grants    | 28,351         | 28,351         |
|           | <u>40,851</u>  | <u>44,351</u>  |

Donations received, included in the above, are as follows;

|                                     | <b>2023</b>   | <b>2022</b>   |
|-------------------------------------|---------------|---------------|
|                                     | <b>£</b>      | <b>£</b>      |
| Marjorie Coote Old People's Charity | 10,000        | 10,000        |
| Sheffield Church Burgesses Trust    | -             | 3,000         |
| Harry Bottom Trust                  | 1,000         | 1,000         |
| Cutlers Hall Preservation Trust     | 500           | -             |
| Sir John Osborn Trust               | -             | 1,000         |
| HM Burdall Charity                  | 1,000         | 1,000         |
|                                     | <u>12,500</u> | <u>16,000</u> |

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

|                                               | <b>31/3/23</b> | <b>31/3/22</b> |
|-----------------------------------------------|----------------|----------------|
|                                               | <b>£</b>       | <b>£</b>       |
| South Yorkshire Passenger Transport Executive | <u>28,351</u>  | <u>28,351</u>  |

**4. INVESTMENT INCOME**

|                          | <b>31/3/23</b> | <b>31/3/22</b> |
|--------------------------|----------------|----------------|
|                          | <b>£</b>       | <b>£</b>       |
| Deposit account interest | <u>470</u>     | <u>53</u>      |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

5. INCOME FROM CHARITABLE ACTIVITIES

|                         | 31/3/23<br>Donations<br>towards<br>fares<br>£ | 31/3/22<br>Total<br>activities<br>£ |
|-------------------------|-----------------------------------------------|-------------------------------------|
| Donations towards fares | 35,000                                        | 33,156                              |

6. CHARITABLE ACTIVITIES

Other trading activities

|                             | 31/3/23<br>£ | 31/3/22<br>£ |
|-----------------------------|--------------|--------------|
| Sundries                    | 77           | 79           |
| Insurance                   | 803          | 752          |
| Agency staff                | 23,189       | 19,079       |
| Motor repairs               | 15,113       | 10,260       |
| Petrol or diesel            | 13,025       | 6,942        |
| Motor insurance             | 3,375        | 4,195        |
| Governance costs            | 2,760        | 1,450        |
| Legal and professional fees | 2,800        | 4,333        |
| Bank charges                | 15           | -            |
| Depreciation                | 3,805        | 7,633        |
|                             | 64,962       | 54,723       |

Governance costs relating to the independent examination fee total £1,700 (2022 - £1,450).

7. NET INCOME/(EXPENDITURE)

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

|                             | 31/3/23<br>£ | 31/3/22<br>£ |
|-----------------------------|--------------|--------------|
| Depreciation - owned assets | 3,805        | 7,633        |

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**8. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

There were no trustees' expenses paid for in the year ended 31 March 2023 nor for the year ended 31 March 2022.

**9. STAFF COSTS**

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

|                        | <b>31/3/23</b> | <b>31/3/22</b> |
|------------------------|----------------|----------------|
| Seconded staff members | <u>1</u>       | <u>1</u>       |

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

An average of 1 member of staff was seconded from Sheffield Community Transport during the year (2022 - 1). The level of business and transport activity would make it impractical to employ full time equivalents. Volunteer expenses total £nil (2022 - £nil).

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | <b>Unrestricted<br/>fund<br/>£</b> | <b>Restricted<br/>fund<br/>£</b> | <b>Total<br/>funds<br/>£</b> |
|------------------------------------|------------------------------------|----------------------------------|------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                                    |                                  |                              |
| Donations and legacies             | 44,351                             | -                                | 44,351                       |
| <b>Charitable activities</b>       |                                    |                                  |                              |
| Donations towards fares            | 33,156                             | -                                | 33,156                       |
| Investment income                  | <u>53</u>                          | <u>-</u>                         | <u>53</u>                    |
| <b>Total</b>                       | <u>77,560</u>                      | <u>-</u>                         | <u>77,560</u>                |
| <b>EXPENDITURE ON</b>              |                                    |                                  |                              |
| Charitable activities              | <u>54,723</u>                      | <u>-</u>                         | <u>54,723</u>                |
| <b>NET INCOME</b>                  | 22,837                             | -                                | 22,837                       |
| <b>RECONCILIATION OF FUNDS</b>     |                                    |                                  |                              |
| <b>Total funds brought forward</b> |                                    |                                  |                              |
| As previously reported             | 63,690                             | -                                | 63,690                       |
| Prior year adjustment              | <u>3,667</u>                       | <u>-</u>                         | <u>3,667</u>                 |
| <b>As restated</b>                 | <u>67,357</u>                      | <u>-</u>                         | <u>67,357</u>                |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>90,194</u></u>               | <u><u>-</u></u>                  | <u><u>90,194</u></u>         |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

11. TANGIBLE FIXED ASSETS

|                                   | Motor vehicles<br>£ |
|-----------------------------------|---------------------|
| <b>COST</b>                       |                     |
| At 1 April 2022 and 31 March 2023 | 132,669             |
| <b>DEPRECIATION</b>               |                     |
| At 1 April 2022                   | 128,864             |
| Charge for year                   | 3,805               |
| At 31 March 2023                  | 132,669             |
| <b>NET BOOK VALUE</b>             |                     |
| At 31 March 2023                  | -                   |
| At 31 March 2022                  | 3,805               |

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                | 31/3/23<br>£ | 31/3/22<br>£ |
|----------------|--------------|--------------|
| Trade debtors  | 10,040       | 3,285        |
| VAT            | 1,930        | 1,601        |
| Accrued income | 4,462        | 4,462        |
| Prepayments    | 3,281        | 2,805        |
|                | 19,713       | 12,153       |

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                  | 31/3/23<br>£ | 31/3/22<br>£ |
|------------------|--------------|--------------|
| Trade creditors  | 9,037        | 5,800        |
| Accrued expenses | 2,060        | 5,164        |
|                  | 11,097       | 10,964       |

14. MOVEMENT IN FUNDS

|                           | At 1/4/22<br>£ | Net movement<br>in funds<br>£ | At<br>31/3/23<br>£ |
|---------------------------|----------------|-------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                               |                    |
| General fund              | 90,194         | 11,359                        | 101,553            |
| <b>TOTAL FUNDS</b>        | 90,194         | 11,359                        | 101,553            |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 76,321                     | (64,962)                   | 11,359                    |
| <b>TOTAL FUNDS</b>        | <u>76,321</u>              | <u>(64,962)</u>            | <u>11,359</u>             |

Comparatives for movement in funds

|                           | At 1/4/21<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/22<br>£ |
|---------------------------|----------------|----------------------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                  |                    |
| General fund              | 63,690         | 3,667                            | 22,837                           | 90,194             |
| <b>TOTAL FUNDS</b>        | <u>63,690</u>  | <u>3,667</u>                     | <u>22,837</u>                    | <u>90,194</u>      |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 77,560                     | (54,723)                   | 22,837                    |
| <b>TOTAL FUNDS</b>        | <u>77,560</u>              | <u>(54,723)</u>            | <u>22,837</u>             |

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

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**15. RELATED PARTY DISCLOSURES**

During the year the only related party transactions were that of donations set out below which are charities that Nicholas Hutton is trustee for. He is also a Trustee for Sheffield Dial-A-Ride Club.

|                                     | <b>2023</b> | <b>2022</b> |
|-------------------------------------|-------------|-------------|
|                                     | <b>£</b>    | <b>£</b>    |
| Marjorie Coote Old People's Charity | 10,000      | 10,000      |
| Sheffield Church Burgesses Trust    | -           | 3,000       |
|                                     | <hr/>       | <hr/>       |
|                                     | 10,000      | 13,000      |
|                                     | <hr/>       | <hr/>       |

**THE SHEFFIELD DIAL- A -RIDE CLUB**

England & Wales - Charity number 1107489

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# Accounts

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## **Sheffield Dial a Ride Club**

### **Annual Report 2021-22**

**Performance:** the beginning of the year was still affected by the Covid-19 pandemic which understandably caused our services to be severely restricted by the Government imposed regulations. Our users are all very vulnerable to the effects of the virus and the size of the vehicles means that there is no practical way we can give them or our drivers the social distancing required under the rules. However, our ability to offer transport later in the year as the pandemic eased was eagerly welcomed by many who had been restricted in their movement for so long. We managed to carry 7,339 people across our City Ride, Plus City Ride and Shopper services which was a good total in the circumstances and proved the great need for our services.

**Finances:** the accounts show an improved position from last year due to the relaxation of Covid-19 restrictions.,. The increases in fuel costs for our vehicles occurred towards the end of this financial year so had little effect on the overall results. We are monitoring this carefully but our ability to recover the tax element of the fuel we use through BSOG will help us. We are confident we remain a financially stable organisation with adequate reserves for the foreseeable future to maintain ourselves as a going concern.

**Public Benefit:** We remain confident that we demonstrate fully the public benefit expected by the Charity Commission in the way we enable disabled people in Sheffield and their carers to live a fuller and more dignified life than would be possible without our services. The quick recovery in the use of our vehicles after the pandemic illustrates this. Sheffield Dial a Ride's objectives continue to make it possible for many people with disabilities to travel safely and at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes.

**Thanks:** We are very grateful for the grants we have continued to receive from the Passenger Transport Executive and from the many trusts that support us, without which we would be unable to operate, particularly the significant grant from the Marjorie Coote Old People's Charity. We also acknowledge with thanks the relationship we enjoy with Sheffield Community Transport and especially the help and advice we have received from them over the last few challenging years. I continue to appreciate greatly the commitment to SDaR shown by my colleagues and trustees over the year.

**Nicholas Hutton MBE,**

**Chairman**

**Strategic Report, Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
The Sheffield Dial-A-Ride Club**

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

**The Sheffield Dial-A-Ride Club**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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## The Sheffield Dial-A-Ride Club

### Strategic Report for the Year Ended 31 March 2022

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The trustees, who are directors for the purpose of company law, present the annual reports together with the financial statements of the charitable company for the year ended 31 March 2022, which are also prepared to meet the requirements for a directors' reports and accounts for Companies Act purposes.

#### PERFORMANCE

The beginning of the year was still affected by the Covid-19 pandemic which understandably caused our services to be severely restricted by the Government imposed regulations. Our users are all very vulnerable to the effects of the virus and the size of the vehicles means that there is no practical way we can give them or our drivers the social distancing required under the rules. However, our ability to offer transport later in the year as the pandemic eased was eagerly welcomed by many who had been restricted in their movement for so long. We managed to carry 7,339 people across our City Ride, Plus City Ride and Shopper services which was a good total in the circumstances and proved the great need for our services.

#### FINANCIAL REVIEW

The accounts show an improved position since last year due to the relaxation of Covid-19 restrictions. The increases in fuel costs for our vehicles occurred towards the end of this financial year so had little effect on the overall results. We are monitoring this carefully but our ability to recover the tax element of the fuel we use through BSOG will help us. We are confident we remain a financially stable organisation with adequate reserves for the foreseeable future to maintain ourselves as a going concern.

As at 31 March 2022 reserves were £91,194 (2021 - £67,357).

#### PUBLIC BENEFIT

We remain confident that we demonstrate fully the public benefit expected by the Charity Commission in the way we enable disabled people in Sheffield and their carers to live a fuller and more dignified life than would be possible without our services. The quick recovery in the use of our vehicles after the pandemic illustrates this. Sheffield Dial a Ride's objectives continue to make it possible for many people with disabilities to travel safely and at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public guidance published by the Charity Commission for England and Wales.

#### THANKS

We are very grateful for the grants we have continued to receive from the Passenger Transport Executive and from the many trusts that support us, without which we would be unable to operate, particularly the significant grant from the Marjorie Coote Old People's Charity. We also acknowledge with thanks the relationship we enjoy with Sheffield Community Transport and especially the help and advice we have received from them over the last few challenging years. I continue to appreciate greatly the commitment to SDaR shown by my colleagues and trustees over the year.

Approved by order of the board of trustees on 25 July 2022 and signed on its behalf by:

  
.....  
Mr N J A Hutton - Trustee

## **The Sheffield Dial-A-Ride Club**

### **Trustees' Report for the Year Ended 31 March 2022**

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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 2022. 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity works hard to obtain grants and funding to then be able to provide a specialist transport service for the benefit of the elderly and infirm in the Sheffield area.

The current and future objectives continue to make it possible for many people with disabilities to travel safely at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes. The trustees are appointed to work towards achieving these aims and objectives.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

##### **Use of volunteers**

The Sheffield Dial-A-Ride Club have a group every Friday called Adington Lunch Club. Sheffield Community Transport volunteer their drivers and vehicles. The Sheffield Dial-A-Ride Club pay for the volunteer's expenses and keep all the income generated from the group.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational Structure**

The charity is limited by guarantee and its objects, power and constitutional matters are set out in its Memorandum and Articles of Association.

##### **Recruitment and appointment of new trustees**

New trustees may be appointed by a resolution of the existing trustees. Trustees are appointed by the members at the Annual General Meeting. A board of trustees administers the charity. The trustees who have served during the year and since the year end are set out on page 4. All staff are seconded from Sheffield Community Transport.

##### **Key management remuneration**

None of the trustees receive remuneration or other benefits from their work with the charity.

##### **Related parties**

##### **Marjorie Coote Old People's Charity**

Nicholas Hutton Trustee

##### **Sheffield Church Burgess Trust**

Nicholas Hutton Trustee

##### **Sheffield Town Trust**

Nicholas Hutton Trustee

## **The Sheffield Dial-A-Ride Club**

### **Trustees' Report for the Year Ended 31 March 2022**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Objectives and policies**

The Charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### **Credit risk**

The Charity's principal financial assets are bank balances, cash and other receivables.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant credit risk.

##### **Liquidity risk**

Liquidity risk is managed by ensuring sufficient funds are available for ongoing operations and future vehicle purchases required. There is no debt finance.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

05305639 (England and Wales)

##### **Registered Charity number**

1107489

##### **Registered office**

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

##### **Trustees**

Mr R B Barnsley  
Mr M W Letcher  
Mr N J A Hutton  
Mr D L Andrews

##### **Company Secretary**

Mr D L Andrews

##### **Independent Examiner**

Robert Hampstead FCA  
Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

##### **Bankers**

The Co-operative Bank Plc  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

The Sheffield Dial-A-Ride Club

Trustees' Report  
for the Year Ended 31 March 2022

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Approved by order of the board of trustees on 25 July 2022 and signed on its behalf by:

  
.....  
Mr N J A Hutton - Trustee

**Independent Examiner's Report to the Trustees of  
The Sheffield Dial-A-Ride Club**

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**Independent examiner's report to the trustees of The Sheffield Dial-A-Ride Club ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**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**

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.

*R Hampstead*

Robert Hampstead FCA  
Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

Date: 29/07/2022

The Sheffield Dial-A-Ride Club

Statement of Financial Activities  
for the Year Ended 31 March 2022

|                                    |       | Unrestricted<br>fund | Restricted<br>fund | 31/3/22<br>Total<br>funds | 31/3/21<br>Total<br>funds<br>as restated |
|------------------------------------|-------|----------------------|--------------------|---------------------------|------------------------------------------|
|                                    | Notes | £                    | £                  | £                         | £                                        |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                      |                    |                           |                                          |
| Donations and legacies             | 3     | 44,351               | -                  | 44,351                    | 38,509                                   |
| <b>Charitable activities</b>       | 5     |                      |                    |                           |                                          |
| Donations towards fares            |       | 33,156               | -                  | 33,156                    | 13,469                                   |
| Investment income                  | 4     | 53                   | -                  | 53                        | 94                                       |
| <b>Total</b>                       |       | 77,560               | -                  | 77,560                    | 52,072                                   |
| <b>EXPENDITURE ON</b>              |       |                      |                    |                           |                                          |
| Charitable activities              | 6     | 54,723               | -                  | 54,723                    | 50,888                                   |
| Other                              |       | -                    | -                  | -                         | (397)                                    |
| <b>Total</b>                       |       | 54,723               | -                  | 54,723                    | 50,491                                   |
| <b>NET INCOME</b>                  |       | 22,837               | -                  | 22,837                    | 1,581                                    |
| <b>RECONCILIATION OF FUNDS</b>     |       |                      |                    |                           |                                          |
| <b>Total funds brought forward</b> |       |                      |                    |                           |                                          |
| As previously reported             |       | 63,690               | -                  | 63,690                    | 62,714                                   |
| Prior year adjustment              | 11    | 3,667                | -                  | 3,667                     | 3,062                                    |
| <b>As restated</b>                 |       | 67,357               | -                  | 67,357                    | 65,776                                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | 90,194               | -                  | 90,194                    | 67,357                                   |

**CONTINUING OPERATIONS**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 and 2021 is shown in note 14.

The notes form part of these financial statements

The Sheffield Dial-A-Ride Club

Balance Sheet  
31 March 2022

|                                              |       | Unrestricted fund | Restricted fund | 31/3/22<br>Total funds | 31/3/21<br>Total funds<br>as restated |
|----------------------------------------------|-------|-------------------|-----------------|------------------------|---------------------------------------|
|                                              | Notes | £                 | £               | £                      | £                                     |
| <b>FIXED ASSETS</b>                          |       |                   |                 |                        |                                       |
| Tangible assets                              | 12    | 3,805             | -               | 3,805                  | 11,438                                |
| <b>CURRENT ASSETS</b>                        |       |                   |                 |                        |                                       |
| Debtors                                      | 13    | 12,153            | -               | 12,153                 | 10,301                                |
| Cash at bank and in hand                     |       | 85,200            | -               | 85,200                 | 67,249                                |
|                                              |       | 97,353            | -               | 97,353                 | 77,550                                |
| <b>CREDITORS</b>                             |       |                   |                 |                        |                                       |
| Amounts falling due within one year          | 14    | (10,964)          | -               | (10,964)               | (21,631)                              |
| <b>NET CURRENT ASSETS</b>                    |       | 86,389            | -               | 86,389                 | 55,919                                |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 90,194            | -               | 90,194                 | 67,357                                |
| <b>NET ASSETS</b>                            |       | 90,194            | -               | 90,194                 | 67,357                                |
| <b>FUNDS</b>                                 | 15    |                   |                 |                        |                                       |
| Unrestricted funds                           |       |                   |                 | 90,194                 | 67,357                                |
| <b>TOTAL FUNDS</b>                           |       |                   |                 | 90,194                 | 67,357                                |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 25 July 2022 and were signed on its behalf by:

  
Mr N J A Hutton - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

---

**1. CHARITY STATUS**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The registered office is:

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation and functional currency is considered to be pounds sterling because this is the currency in the primary economic environment in which the Charity operates.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

**Income and endowments**

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

**Gifts in kind**

Gifts in kind, including donated goods are recognised where there is entitlement, certainty of receipts and the amount can be measured with sufficient reliability.

**Investment income**

Investment income is recognised on a receivable basis.

**Charitable activities**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

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2. ACCOUNTING POLICIES - continued

**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All resources expended are inclusive of irrecoverable VAT.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 20% on cost

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Grants**

Grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Financial Instruments**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**3. DONATIONS AND LEGACIES**

|           | <b>31/3/22</b> | <b>31/3/21<br/>as restated</b> |
|-----------|----------------|--------------------------------|
|           | <b>£</b>       | <b>£</b>                       |
| Donations | 16,000         | 12,100                         |
| Grants    | 28,351         | 26,409                         |
|           | <u>44,351</u>  | <u>38,509</u>                  |

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

|                                     | <b>2022</b>   | <b>2021</b>   |
|-------------------------------------|---------------|---------------|
|                                     | <b>£</b>      | <b>£</b>      |
| Marjorie Coote Old People's Charity | 10,000        | 5,000         |
| Sheffield Town Trust                | -             | 1,600         |
| Sheffield Church Burgesses Trust    | 3,000         | 3,000         |
| Harry Bottom Trust                  | 1,000         | -             |
| J G Graves Trust                    | -             | 1,000         |
| Sir John Osborn Trust               | 1,000         | 500           |
| HM Burdall Charity                  | 1,000         | 1,000         |
|                                     | <u>16,000</u> | <u>12,100</u> |

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

|                                               | <b>31/3/22</b> | <b>31/3/21<br/>as restated</b> |
|-----------------------------------------------|----------------|--------------------------------|
|                                               | <b>£</b>       | <b>£</b>                       |
| South Yorkshire Passenger Transport Executive | <u>28,351</u>  | <u>26,409</u>                  |

**4. INVESTMENT INCOME**

|                          | <b>31/3/22</b> | <b>31/3/21<br/>as restated</b> |
|--------------------------|----------------|--------------------------------|
|                          | <b>£</b>       | <b>£</b>                       |
| Deposit account interest | <u>53</u>      | <u>94</u>                      |

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**5. INCOME FROM CHARITABLE ACTIVITIES**

|                         | <b>31/3/22</b>                               | <b>31/3/21<br/>as restated</b>    |
|-------------------------|----------------------------------------------|-----------------------------------|
|                         | <b>Donations<br/>towards<br/>fares<br/>£</b> | <b>Total<br/>activities<br/>£</b> |
| Donations towards fares | 33,156                                       | 13,469                            |

**6. CHARITABLE ACTIVITIES**

**Other trading activities**

|                             | <b>31/3/22</b> | <b>31/3/21<br/>as restated</b> |
|-----------------------------|----------------|--------------------------------|
|                             | <b>£</b>       | <b>£</b>                       |
| Sundries                    | 79             | 80                             |
| Insurance                   | 752            | 719                            |
| Agency staff                | 19,079         | 19,455                         |
| Agency staff expenses       | -              | 4                              |
| Motor repairs               | 10,260         | 6,176                          |
| Petrol or diesel            | 6,942          | 336                            |
| Motor insurance             | 4,195          | 4,447                          |
| Governance costs            | 1,450          | 1,375                          |
| Legal and professional fees | 4,333          | 3,700                          |
| Depreciation                | 7,633          | 14,596                         |
|                             | <u>54,723</u>  | <u>50,888</u>                  |

Governance costs relating to the independent examination fee total £1,450 (2021 - £1,375).

**7. NET INCOME/(EXPENDITURE)**

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

|                             | <b>31/3/22</b> | <b>31/3/21<br/>as restated</b> |
|-----------------------------|----------------|--------------------------------|
|                             | <b>£</b>       | <b>£</b>                       |
| Depreciation - owned assets | 7,633          | 14,596                         |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

There were no trustees' expenses paid for in the year ended 31 March 2022 nor for the year ended 31 March 2021.

**9. STAFF COSTS**

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

|                        | <b>31/3/22</b> | <b>31/3/21<br/>as restated</b> |
|------------------------|----------------|--------------------------------|
| Seconded staff members | <u>1</u>       | <u>2</u>                       |

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

An average of 1 member of staff was seconded from Sheffield Community Transport during the year (2021 - 2). The level of business and transport activity would make it impractical to employ full time equivalents. Volunteer expenses total £nil (2021 - £nil).

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | <b>Unrestricted<br/>fund</b> | <b>Restricted<br/>fund</b> | <b>Total<br/>funds<br/>as restated</b> |
|------------------------------------|------------------------------|----------------------------|----------------------------------------|
|                                    | <b>£</b>                     | <b>£</b>                   | <b>£</b>                               |
| <b>INCOME AND ENDOWMENTS FROM</b>  |                              |                            |                                        |
| Donations and legacies             | 38,509                       | -                          | 38,509                                 |
| <b>Charitable activities</b>       |                              |                            |                                        |
| Donations towards fares            | 13,469                       | -                          | 13,469                                 |
| Investment income                  | <u>94</u>                    | <u>-</u>                   | <u>94</u>                              |
| <b>Total</b>                       | 52,072                       | -                          | 52,072                                 |
| <b>EXPENDITURE ON</b>              |                              |                            |                                        |
| Charitable activities              | 50,888                       | -                          | 50,888                                 |
| Other                              | <u>(397)</u>                 | <u>-</u>                   | <u>(397)</u>                           |
| <b>Total</b>                       | 50,491                       | -                          | 50,491                                 |
| <b>NET INCOME</b>                  | <u>1,581</u>                 | <u>-</u>                   | <u>1,581</u>                           |
| <b>RECONCILIATION OF FUNDS</b>     |                              |                            |                                        |
| <b>Total funds brought forward</b> |                              |                            |                                        |
| As previously reported             | 62,714                       | -                          | 62,714                                 |
| Prior year adjustment              | <u>3,062</u>                 | <u>-</u>                   | <u>3,062</u>                           |
| <b>As restated</b>                 | 65,776                       | -                          | 65,776                                 |

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>fund | Restricted<br>fund | Total<br>funds<br>as restated |
|------------------------------------|----------------------|--------------------|-------------------------------|
|                                    | £                    | £                  | £                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>67,357</u>        | <u>-</u>           | <u>67,357</u>                 |

**11. PRIOR YEAR ADJUSTMENT**

Post submission of the 31 March 2021 accounts it was identified that adjustments were required to items as follows.

Grant income of £2,408 included in 2021 related to the 2022 accounting period.

Donations towards fare amounts of £4,059 received after the year end related to the 2021 year end and should have been provided for.

Bus Services Operators Grant amounts to be received towards fuel costs during the year were not provided for, this resulted in a decrease of fuel costs of £2,016.

The net effect on the 31 March 2021 accounts was a surplus of £3,667.

Incoming resources during the 31 March 2021 year relating to fares were misclassified as grants receivable, £10,216 has been transferred from grants to donations towards fares.

A prior year adjustment has also been made to the 31 March 2020 accounts, £2,016 related to Bus Services Operators Grant amounts to be received towards fuel costs during the year that were not provided for. There were also £1,046 of donations towards fares included in 2021 which related to fares generated in 2020. This resulted in an increase in funds brought forward of £3,062.

The charity expects provisions in relation to amounts accrued or deferred and classification of incoming resources to be correct moving forward.

**12. TANGIBLE FIXED ASSETS**

|                                   | <b>Motor<br/>vehicles<br/>£</b> |
|-----------------------------------|---------------------------------|
| <b>COST</b>                       |                                 |
| At 1 April 2021 and 31 March 2022 | <u>132,669</u>                  |
| <b>DEPRECIATION</b>               |                                 |
| At 1 April 2021                   | 121,231                         |
| Charge for year                   | <u>7,633</u>                    |
| At 31 March 2022                  | <u>128,864</u>                  |
| <b>NET BOOK VALUE</b>             |                                 |
| At 31 March 2022                  | <u>3,805</u>                    |
| At 31 March 2021                  | <u>11,438</u>                   |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                | 31/3/22       | 31/3/21<br>as restated |
|----------------|---------------|------------------------|
|                | £             | £                      |
| Trade debtors  | 3,285         | -                      |
| VAT            | 1,601         | 520                    |
| Accrued income | 4,462         | 6,075                  |
| Prepayments    | 2,805         | 3,706                  |
|                | <u>12,153</u> | <u>10,301</u>          |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                  | 31/3/22       | 31/3/21<br>as restated |
|------------------|---------------|------------------------|
|                  | £             | £                      |
| Trade creditors  | 5,800         | 9,855                  |
| Accrued expenses | 5,164         | 11,776                 |
|                  | <u>10,964</u> | <u>21,631</u>          |

15. MOVEMENT IN FUNDS

|                           | At 1/4/21<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/22<br>£ |
|---------------------------|----------------|----------------------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                  |                    |
| General fund              | 63,690         | 3,667                            | 22,837                           | 90,194             |
| <b>TOTAL FUNDS</b>        | <u>63,690</u>  | <u>3,667</u>                     | <u>22,837</u>                    | <u>90,194</u>      |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 77,560                     | (54,723)                   | 22,837                    |
| <b>TOTAL FUNDS</b>        | <u>77,560</u>              | <u>(54,723)</u>            | <u>22,837</u>             |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                           | At 1/4/20<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/21<br>£ |
|---------------------------|----------------|----------------------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                  |                    |
| General fund              | 62,714         | 3,062                            | 1,581                            | 67,357             |
| <b>TOTAL FUNDS</b>        | <u>62,714</u>  | <u>3,062</u>                     | <u>1,581</u>                     | <u>67,357</u>      |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 52,072                     | (50,491)                   | 1,581                     |
| <b>TOTAL FUNDS</b>        | <u>52,072</u>              | <u>(50,491)</u>            | <u>1,581</u>              |

16. RELATED PARTY DISCLOSURES

During the year the only related party transactions were that of donations set out below which are charities that Nicholas Hutton is trustee for. He is also a Trustee for Sheffield Dial-A-Ride Club.

|                                     | 2022<br>£     | 2021<br>£    |
|-------------------------------------|---------------|--------------|
| Marjorie Coote Old People's Charity | 10,000        | 5,000        |
| Sheffield Church Burgesses Trust    | 3,000         | 3,000        |
| Sheffield Town Trust                | -             | 1,600        |
|                                     | <u>13,000</u> | <u>9,600</u> |

**The Sheffield Dial-A-Ride Club**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

|                                 | 31/3/22              | 31/3/21<br>as restated |
|---------------------------------|----------------------|------------------------|
|                                 | £                    | £                      |
| <b>INCOME AND ENDOWMENTS</b>    |                      |                        |
| <b>Donations and legacies</b>   |                      |                        |
| Donations                       | 16,000               | 12,100                 |
| Grants                          | 28,351               | 26,409                 |
|                                 | <u>44,351</u>        | <u>38,509</u>          |
| <b>Investment income</b>        |                      |                        |
| Deposit account interest        | 53                   | 94                     |
| <b>Charitable activities</b>    |                      |                        |
| Donations towards fares         | 33,156               | 13,469                 |
| <b>Total incoming resources</b> | <u>77,560</u>        | <u>52,072</u>          |
| <b>EXPENDITURE</b>              |                      |                        |
| <b>Other trading activities</b> |                      |                        |
| Sundries                        | 79                   | 80                     |
| Insurance                       | 752                  | 719                    |
| Agency staff                    | 19,079               | 19,455                 |
| Agency staff expenses           | -                    | 4                      |
| Motor repairs                   | 10,260               | 6,176                  |
| Petrol or diesel                | 6,942                | 336                    |
| Motor insurance                 | 4,195                | 4,447                  |
| Governance costs                | 1,450                | 1,375                  |
| Legal and professional fees     | 4,333                | 3,700                  |
| Motor vehicle depreciation      | 7,633                | 14,596                 |
|                                 | <u>54,723</u>        | <u>50,888</u>          |
| <b>Other</b>                    |                      |                        |
| Adjustment to cash              | -                    | (397)                  |
| <b>Total resources expended</b> | <u>54,723</u>        | <u>50,491</u>          |
| <b>Net income</b>               | <u><u>22,837</u></u> | <u><u>1,581</u></u>    |

This page does not form part of the statutory financial statements

**Strategic Report, Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 March 2022  
for  
The Sheffield Dial-A-Ride Club**

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

**The Sheffield Dial-A-Ride Club**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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## The Sheffield Dial-A-Ride Club

### Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purpose of company law, present the annual reports together with the financial statements of the charitable company for the year ended 31 March 2022, which are also prepared to meet the requirements for a directors' reports and accounts for Companies Act purposes.

#### PERFORMANCE

The beginning of the year was still affected by the Covid-19 pandemic which understandably caused our services to be severely restricted by the Government imposed regulations. Our users are all very vulnerable to the effects of the virus and the size of the vehicles means that there is no practical way we can give them or our drivers the social distancing required under the rules. However, our ability to offer transport later in the year as the pandemic eased was eagerly welcomed by many who had been restricted in their movement for so long. We managed to carry 7,339 people across our City Ride, Plus City Ride and Shopper services which was a good total in the circumstances and proved the great need for our services.

#### FINANCIAL REVIEW

The accounts show an improved position since last year due to the relaxation of Covid-19 restrictions. The increases in fuel costs for our vehicles occurred towards the end of this financial year so had little effect on the overall results. We are monitoring this carefully but our ability to recover the tax element of the fuel we use through BSOG will help us. We are confident we remain a financially stable organisation with adequate reserves for the foreseeable future to maintain ourselves as a going concern.

As at 31 March 2022 reserves were £91,194 (2021 - £67,357).

#### PUBLIC BENEFIT

We remain confident that we demonstrate fully the public benefit expected by the Charity Commission in the way we enable disabled people in Sheffield and their carers to live a fuller and more dignified life than would be possible without our services. The quick recovery in the use of our vehicles after the pandemic illustrates this. Sheffield Dial a Ride's objectives continue to make it possible for many people with disabilities to travel safely and at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public guidance published by the Charity Commission for England and Wales.

#### THANKS

We are very grateful for the grants we have continued to receive from the Passenger Transport Executive and from the many trusts that support us, without which we would be unable to operate, particularly the significant grant from the Marjorie Coote Old People's Charity. We also acknowledge with thanks the relationship we enjoy with Sheffield Community Transport and especially the help and advice we have received from them over the last few challenging years. I continue to appreciate greatly the commitment to SDaR shown by my colleagues and trustees over the year.

Approved by order of the board of trustees on 25 July 2022 and signed on its behalf by:

  
Mr N J A Hutton - Trustee

## **The Sheffield Dial-A-Ride Club**

### **Trustees' Report for the Year Ended 31 March 2022**

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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 2022. 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity works hard to obtain grants and funding to then be able to provide a specialist transport service for the benefit of the elderly and infirm in the Sheffield area.

The current and future objectives continue to make it possible for many people with disabilities to travel safely at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes. The trustees are appointed to work towards achieving these aims and objectives.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

##### **Use of volunteers**

The Sheffield Dial-A-Ride Club have a group every Friday called Adington Lunch Club. Sheffield Community Transport volunteer their drivers and vehicles. The Sheffield Dial-A-Ride Club pay for the volunteer's expenses and keep all the income generated from the group.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational Structure**

The charity is limited by guarantee and its objects, power and constitutional matters are set out in its Memorandum and Articles of Association.

##### **Recruitment and appointment of new trustees**

New trustees may be appointed by a resolution of the existing trustees. Trustees are appointed by the members at the Annual General Meeting. A board of trustees administers the charity. The trustees who have served during the year and since the year end are set out on page 4. All staff are seconded from Sheffield Community Transport.

##### **Key management remuneration**

None of the trustees receive remuneration or other benefits from their work with the charity.

##### **Related parties**

###### **Marjorie Coote Old People's Charity**

Nicholas Hutton Trustee

###### **Sheffield Church Burgess Trust**

Nicholas Hutton Trustee

###### **Sheffield Town Trust**

Nicholas Hutton Trustee

## **The Sheffield Dial-A-Ride Club**

### **Trustees' Report for the Year Ended 31 March 2022**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Objectives and policies**

The Charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### **Credit risk**

The Charity's principal financial assets are bank balances, cash and other receivables.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant credit risk.

##### **Liquidity risk**

Liquidity risk is managed by ensuring sufficient funds are available for ongoing operations and future vehicle purchases required. There is no debt finance.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

05305639 (England and Wales)

##### **Registered Charity number**

1107489

##### **Registered office**

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

##### **Trustees**

Mr R B Barnsley  
Mr M W Letcher  
Mr N J A Hutton  
Mr D L Andrews

##### **Company Secretary**

Mr D L Andrews

##### **Independent Examiner**

Robert Hampstead FCA  
Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

##### **Bankers**

The Co-operative Bank Plc  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

The Sheffield Dial-A-Ride Club

Trustees' Report  
for the Year Ended 31 March 2022

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Approved by order of the board of trustees on 25 July 2022 and signed on its behalf by:

  
.....  
Mr N J A Hutton - Trustee

**Independent Examiner's Report to the Trustees of  
The Sheffield Dial-A-Ride Club**

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**Independent examiner's report to the trustees of The Sheffield Dial-A-Ride Club ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**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**

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.

*R Hampstead*

Robert Hampstead FCA  
Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

Date: 29/07/2022

The Sheffield Dial-A-Ride Club

Statement of Financial Activities  
for the Year Ended 31 March 2022

|                                    |       | Unrestricted<br>fund | Restricted<br>fund | 31/3/22<br>Total<br>funds | 31/3/21<br>Total<br>funds<br>as restated |
|------------------------------------|-------|----------------------|--------------------|---------------------------|------------------------------------------|
|                                    | Notes | £                    | £                  | £                         | £                                        |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                      |                    |                           |                                          |
| Donations and legacies             | 3     | 44,351               | -                  | 44,351                    | 38,509                                   |
| <b>Charitable activities</b>       | 5     |                      |                    |                           |                                          |
| Donations towards fares            |       | 33,156               | -                  | 33,156                    | 13,469                                   |
| Investment income                  | 4     | 53                   | -                  | 53                        | 94                                       |
| <b>Total</b>                       |       | 77,560               | -                  | 77,560                    | 52,072                                   |
| <b>EXPENDITURE ON</b>              |       |                      |                    |                           |                                          |
| Charitable activities              | 6     | 54,723               | -                  | 54,723                    | 50,888                                   |
| Other                              |       | -                    | -                  | -                         | (397)                                    |
| <b>Total</b>                       |       | 54,723               | -                  | 54,723                    | 50,491                                   |
| <b>NET INCOME</b>                  |       | 22,837               | -                  | 22,837                    | 1,581                                    |
| <b>RECONCILIATION OF FUNDS</b>     |       |                      |                    |                           |                                          |
| <b>Total funds brought forward</b> |       |                      |                    |                           |                                          |
| As previously reported             |       | 63,690               | -                  | 63,690                    | 62,714                                   |
| Prior year adjustment              | 11    | 3,667                | -                  | 3,667                     | 3,062                                    |
| <b>As restated</b>                 |       | 67,357               | -                  | 67,357                    | 65,776                                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | 90,194               | -                  | 90,194                    | 67,357                                   |

**CONTINUING OPERATIONS**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 and 2021 is shown in note 14.

The notes form part of these financial statements

The Sheffield Dial-A-Ride Club

Balance Sheet  
31 March 2022

|                                              | Notes | Unrestricted fund<br>£ | Restricted fund<br>£ | 31/3/22<br>Total funds<br>£ | 31/3/21<br>Total funds<br>as restated<br>£ |
|----------------------------------------------|-------|------------------------|----------------------|-----------------------------|--------------------------------------------|
| <b>FIXED ASSETS</b>                          |       |                        |                      |                             |                                            |
| Tangible assets                              | 12    | 3,805                  | -                    | 3,805                       | 11,438                                     |
| <b>CURRENT ASSETS</b>                        |       |                        |                      |                             |                                            |
| Debtors                                      | 13    | 12,153                 | -                    | 12,153                      | 10,301                                     |
| Cash at bank and in hand                     |       | 85,200                 | -                    | 85,200                      | 67,249                                     |
|                                              |       | <u>97,353</u>          | <u>-</u>             | <u>97,353</u>               | <u>77,550</u>                              |
| <b>CREDITORS</b>                             |       |                        |                      |                             |                                            |
| Amounts falling due within one year          | 14    | (10,964)               | -                    | (10,964)                    | (21,631)                                   |
| <b>NET CURRENT ASSETS</b>                    |       | <u>86,389</u>          | <u>-</u>             | <u>86,389</u>               | <u>55,919</u>                              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>90,194</u>          | <u>-</u>             | <u>90,194</u>               | <u>67,357</u>                              |
| <b>NET ASSETS</b>                            |       | <u>90,194</u>          | <u>-</u>             | <u>90,194</u>               | <u>67,357</u>                              |
| <b>FUNDS</b>                                 | 15    |                        |                      |                             |                                            |
| Unrestricted funds                           |       |                        |                      | 90,194                      | 67,357                                     |
| <b>TOTAL FUNDS</b>                           |       |                        |                      | <u>90,194</u>               | <u>67,357</u>                              |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 25 July 2022 and were signed on its behalf by:

  
Mr N J A Hutton - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

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**1. CHARITY STATUS**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The registered office is:

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation and functional currency is considered to be pounds sterling because this is the currency in the primary economic environment in which the Charity operates.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

**Income and endowments**

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

**Gifts in kind**

Gifts in kind, including donated goods are recognised where there is entitlement, certainty of receipts and the amount can be measured with sufficient reliability.

**Investment income**

Investment income is recognised on a receivable basis.

**Charitable activities**

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

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2. ACCOUNTING POLICIES - continued

**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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All resources expended are inclusive of irrecoverable VAT.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 20% on cost

**Taxation**

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

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Grants**

Grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Financial Instruments**

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

3. DONATIONS AND LEGACIES

|           | 31/3/22       | 31/3/21<br>as restated |
|-----------|---------------|------------------------|
|           | £             | £                      |
| Donations | 16,000        | 12,100                 |
| Grants    | 28,351        | 26,409                 |
|           | <u>44,351</u> | <u>38,509</u>          |

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

|                                     | 2022          | 2021          |
|-------------------------------------|---------------|---------------|
|                                     | £             | £             |
| Marjorie Coote Old People's Charity | 10,000        | 5,000         |
| Sheffield Town Trust                | -             | 1,600         |
| Sheffield Church Burgesses Trust    | 3,000         | 3,000         |
| Harry Bottom Trust                  | 1,000         | -             |
| J G Graves Trust                    | -             | 1,000         |
| Sir John Osborn Trust               | 1,000         | 500           |
| HM Burdall Charity                  | 1,000         | 1,000         |
|                                     | <u>16,000</u> | <u>12,100</u> |

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

|                                               | 31/3/22       | 31/3/21<br>as restated |
|-----------------------------------------------|---------------|------------------------|
|                                               | £             | £                      |
| South Yorkshire Passenger Transport Executive | <u>28,351</u> | <u>26,409</u>          |

4. INVESTMENT INCOME

|                          | 31/3/22   | 31/3/21<br>as restated |
|--------------------------|-----------|------------------------|
|                          | £         | £                      |
| Deposit account interest | <u>53</u> | <u>94</u>              |

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**5. INCOME FROM CHARITABLE ACTIVITIES**

|                         | <b>31/3/22</b>                               | <b>31/3/21<br/>as restated</b>    |
|-------------------------|----------------------------------------------|-----------------------------------|
|                         | <b>Donations<br/>towards<br/>fares<br/>£</b> | <b>Total<br/>activities<br/>£</b> |
| Donations towards fares | 33,156                                       | 13,469                            |

**6. CHARITABLE ACTIVITIES**

**Other trading activities**

|                             | <b>31/3/22</b> | <b>31/3/21<br/>as restated</b> |
|-----------------------------|----------------|--------------------------------|
|                             | <b>£</b>       | <b>£</b>                       |
| Sundries                    | 79             | 80                             |
| Insurance                   | 752            | 719                            |
| Agency staff                | 19,079         | 19,455                         |
| Agency staff expenses       | -              | 4                              |
| Motor repairs               | 10,260         | 6,176                          |
| Petrol or diesel            | 6,942          | 336                            |
| Motor insurance             | 4,195          | 4,447                          |
| Governance costs            | 1,450          | 1,375                          |
| Legal and professional fees | 4,333          | 3,700                          |
| Depreciation                | 7,633          | 14,596                         |
|                             | <u>54,723</u>  | <u>50,888</u>                  |

Governance costs relating to the independent examination fee total £1,450 (2021 - £1,375).

**7. NET INCOME/(EXPENDITURE)**

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

|                             | <b>31/3/22</b> | <b>31/3/21<br/>as restated</b> |
|-----------------------------|----------------|--------------------------------|
|                             | <b>£</b>       | <b>£</b>                       |
| Depreciation - owned assets | 7,633          | 14,596                         |

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

There were no trustees' expenses paid for in the year ended 31 March 2022 nor for the year ended 31 March 2021.

**9. STAFF COSTS**

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

|                        | <b>31/3/22</b> | <b>31/3/21<br/>as restated</b> |
|------------------------|----------------|--------------------------------|
| Seconded staff members | <u>1</u>       | <u>2</u>                       |

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

An average of 1 member of staff was seconded from Sheffield Community Transport during the year (2021 - 2). The level of business and transport activity would make it impractical to employ full time equivalents. Volunteer expenses total £nil (2021 - £nil).

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | <b>Unrestricted<br/>fund</b> | <b>Restricted<br/>fund</b> | <b>Total<br/>funds<br/>as restated</b> |
|------------------------------------|------------------------------|----------------------------|----------------------------------------|
|                                    | <b>£</b>                     | <b>£</b>                   | <b>£</b>                               |
| <b>INCOME AND ENDOWMENTS FROM</b>  |                              |                            |                                        |
| Donations and legacies             | 38,509                       | -                          | 38,509                                 |
| <b>Charitable activities</b>       |                              |                            |                                        |
| Donations towards fares            | 13,469                       | -                          | 13,469                                 |
| Investment income                  | <u>94</u>                    | <u>-</u>                   | <u>94</u>                              |
| <b>Total</b>                       | 52,072                       | -                          | 52,072                                 |
| <b>EXPENDITURE ON</b>              |                              |                            |                                        |
| Charitable activities              | 50,888                       | -                          | 50,888                                 |
| Other                              | <u>(397)</u>                 | <u>-</u>                   | <u>(397)</u>                           |
| <b>Total</b>                       | 50,491                       | -                          | 50,491                                 |
| <b>NET INCOME</b>                  | <u>1,581</u>                 | <u>-</u>                   | <u>1,581</u>                           |
| <b>RECONCILIATION OF FUNDS</b>     |                              |                            |                                        |
| <b>Total funds brought forward</b> |                              |                            |                                        |
| As previously reported             | 62,714                       | -                          | 62,714                                 |
| Prior year adjustment              | <u>3,062</u>                 | <u>-</u>                   | <u>3,062</u>                           |
| <b>As restated</b>                 | 65,776                       | -                          | 65,776                                 |

**The Sheffield Dial-A-Ride Club**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>fund | Restricted<br>fund | Total<br>funds<br>as restated |
|------------------------------------|----------------------|--------------------|-------------------------------|
|                                    | £                    | £                  | £                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>67,357</u>        | <u>-</u>           | <u>67,357</u>                 |

**11. PRIOR YEAR ADJUSTMENT**

Post submission of the 31 March 2021 accounts it was identified that adjustments were required to items as follows.

Grant income of £2,408 included in 2021 related to the 2022 accounting period.

Donations towards fare amounts of £4,059 received after the year end related to the 2021 year end and should have been provided for.

Bus Services Operators Grant amounts to be received towards fuel costs during the year were not provided for, this resulted in a decrease of fuel costs of £2,016.

The net effect on the 31 March 2021 accounts was a surplus of £3,667.

Incoming resources during the 31 March 2021 year relating to fares were misclassified as grants receivable, £10,216 has been transferred from grants to donations towards fares.

A prior year adjustment has also been made to the 31 March 2020 accounts, £2,016 related to Bus Services Operators Grant amounts to be received towards fuel costs during the year that were not provided for. There were also £1,046 of donations towards fares included in 2021 which related to fares generated in 2020. This resulted in an increase in funds brought forward of £3,062.

The charity expects provisions in relation to amounts accrued or deferred and classification of incoming resources to be correct moving forward.

**12. TANGIBLE FIXED ASSETS**

|                                   | <b>Motor<br/>vehicles<br/>£</b> |
|-----------------------------------|---------------------------------|
| <b>COST</b>                       |                                 |
| At 1 April 2021 and 31 March 2022 | <u>132,669</u>                  |
| <b>DEPRECIATION</b>               |                                 |
| At 1 April 2021                   | 121,231                         |
| Charge for year                   | <u>7,633</u>                    |
| At 31 March 2022                  | <u>128,864</u>                  |
| <b>NET BOOK VALUE</b>             |                                 |
| At 31 March 2022                  | <u>3,805</u>                    |
| At 31 March 2021                  | <u>11,438</u>                   |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                | 31/3/22       | 31/3/21<br>as restated |
|----------------|---------------|------------------------|
|                | £             | £                      |
| Trade debtors  | 3,285         | -                      |
| VAT            | 1,601         | 520                    |
| Accrued income | 4,462         | 6,075                  |
| Prepayments    | 2,805         | 3,706                  |
|                | <u>12,153</u> | <u>10,301</u>          |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                  | 31/3/22       | 31/3/21<br>as restated |
|------------------|---------------|------------------------|
|                  | £             | £                      |
| Trade creditors  | 5,800         | 9,855                  |
| Accrued expenses | 5,164         | 11,776                 |
|                  | <u>10,964</u> | <u>21,631</u>          |

15. MOVEMENT IN FUNDS

|                           | At 1/4/21<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/22<br>£ |
|---------------------------|----------------|----------------------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                  |                    |
| General fund              | 63,690         | 3,667                            | 22,837                           | 90,194             |
| <b>TOTAL FUNDS</b>        | <u>63,690</u>  | <u>3,667</u>                     | <u>22,837</u>                    | <u>90,194</u>      |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 77,560                     | (54,723)                   | 22,837                    |
| <b>TOTAL FUNDS</b>        | <u>77,560</u>              | <u>(54,723)</u>            | <u>22,837</u>             |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                           | At 1/4/20<br>£ | Prior<br>year<br>adjustment<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/21<br>£ |
|---------------------------|----------------|----------------------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                  |                    |
| General fund              | 62,714         | 3,062                            | 1,581                            | 67,357             |
| <b>TOTAL FUNDS</b>        | <u>62,714</u>  | <u>3,062</u>                     | <u>1,581</u>                     | <u>67,357</u>      |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 52,072                     | (50,491)                   | 1,581                     |
| <b>TOTAL FUNDS</b>        | <u>52,072</u>              | <u>(50,491)</u>            | <u>1,581</u>              |

16. RELATED PARTY DISCLOSURES

During the year the only related party transactions were that of donations set out below which are charities that Nicholas Hutton is trustee for. He is also a Trustee for Sheffield Dial-A-Ride Club.

|                                     | 2022<br>£     | 2021<br>£    |
|-------------------------------------|---------------|--------------|
| Marjorie Coote Old People's Charity | 10,000        | 5,000        |
| Sheffield Church Burgesses Trust    | 3,000         | 3,000        |
| Sheffield Town Trust                | -             | 1,600        |
|                                     | <u>13,000</u> | <u>9,600</u> |

**The Sheffield Dial-A-Ride Club**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

|                                 | 31/3/22              | 31/3/21<br>as restated |
|---------------------------------|----------------------|------------------------|
|                                 | £                    | £                      |
| <b>INCOME AND ENDOWMENTS</b>    |                      |                        |
| <b>Donations and legacies</b>   |                      |                        |
| Donations                       | 16,000               | 12,100                 |
| Grants                          | 28,351               | 26,409                 |
|                                 | <u>44,351</u>        | <u>38,509</u>          |
| <b>Investment income</b>        |                      |                        |
| Deposit account interest        | 53                   | 94                     |
| <b>Charitable activities</b>    |                      |                        |
| Donations towards fares         | 33,156               | 13,469                 |
| <b>Total incoming resources</b> | <u>77,560</u>        | <u>52,072</u>          |
| <b>EXPENDITURE</b>              |                      |                        |
| <b>Other trading activities</b> |                      |                        |
| Sundries                        | 79                   | 80                     |
| Insurance                       | 752                  | 719                    |
| Agency staff                    | 19,079               | 19,455                 |
| Agency staff expenses           | -                    | 4                      |
| Motor repairs                   | 10,260               | 6,176                  |
| Petrol or diesel                | 6,942                | 336                    |
| Motor insurance                 | 4,195                | 4,447                  |
| Governance costs                | 1,450                | 1,375                  |
| Legal and professional fees     | 4,333                | 3,700                  |
| Motor vehicle depreciation      | 7,633                | 14,596                 |
|                                 | <u>54,723</u>        | <u>50,888</u>          |
| <b>Other</b>                    |                      |                        |
| Adjustment to cash              | -                    | (397)                  |
| <b>Total resources expended</b> | <u>54,723</u>        | <u>50,491</u>          |
| <b>Net income</b>               | <u><u>22,837</u></u> | <u><u>1,581</u></u>    |

This page does not form part of the statutory financial statements

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# Accounts

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## **Sheffield Dial a Ride Club**

### **Annual Report 2020-21**

**Performance:** the Covid-19 pandemic has affected our whole year's operations. Beginning just before this financial year started when the first lockdown was announced by the Government, we have been unable to operate fully. Our potential passengers are obviously all in the vulnerable category and will have been instructed to shield throughout the period. Our vehicles do not allow sufficient space to socially distance in any event and many of our drivers have had to take extreme precautions for their own safety. Our vehicles have been used for a short time in between lockdown periods to help Sheffield Community Transport's general transport requirements. At the time of writing, the success of the country's vaccine effort is allowing an easing of these restrictions but the benefits of this will be felt largely in the 2021-22 financial year.

**Finances:** the accounts show a broadly break-even position. Our costs have been much lower as we have not been running as many services as usual (as explained above) and some of our funding has also been lower. The year has been far from typical as a result of the pandemic but we are confident we remain a financially stable organisation with adequate reserves for the foreseeable future to maintain ourselves as a going concern.

**Public Benefit:** in normal times we remain confident that we demonstrate fully the public benefit expected by the Charity Commission in the way we enable disabled people in Sheffield and their carers to live a fuller and more dignified life than would be possible without our services. Sheffield Dial a Ride's objectives continue to make it possible for many people with disabilities to travel safely and at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes.

**Thanks:** We are very grateful for the grants we have continued to receive from the Passenger Transport Executive and from the many trusts that support us, without which we would be unable to operate, particularly the significant grant from the Marjorie Coote Old People's Charity which last year was reduced due to their own temporary reduction in income. We also acknowledge with thanks the relationship we enjoy with Sheffield Community Transport and especially the help and advice we have received from Ian Jenkinson and Julie McDonald in the last very difficult year. I greatly appreciate the commitment to SDaR shown by my colleagues and trustees over the year.

Nicholas Hutton MBE,  
Chairman

REGISTERED COMPANY NUMBER: 05305639 (England and Wales)  
REGISTERED CHARITY NUMBER: 1107489

Strategic Report, Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
The Sheffield Dial-A-Ride Club

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

The Sheffield Dial-A-Ride Club

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for the Year Ended 31 March 2021

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The Sheffield Dial-A-Ride Club  
Strategic Report  
for the Year Ended 31 March 2021

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The trustees, who are directors for the purpose of company law, present the annual reports together with the financial statements of the charitable company for the year ended 31 March 2021, which are also prepared to meet the requirements for a directors' reports and accounts for Companies Act purposes.

#### PERFORMANCE

The Covid-19 pandemic has affected our whole year's operations. Beginning just before this financial year started when the first lockdown was announced by the Government, we have been unable to operate fully. Our potential passengers are obviously all in the vulnerable category and will have been instructed to shield throughout the period. Our vehicles do not allow sufficient space to socially distance in any event and many of our drivers have had to take extreme precautions for their own safety. Our vehicles have been used for a short time in between lockdown periods to help Sheffield Community Transport's general transport requirements. At the time of writing, the success of the country's vaccine effort is allowing an easing of these restrictions but the benefits of this will be felt largely in the 2021-22 financial year.

#### FINANCIAL REVIEW

The accounts show a broadly break-even position. Our costs have been much lower as we have not been running as many services as usual (as explained above) and some of our funding has also been lower. The year has been far from typical as a result of the pandemic but we are confident we remain a financially stable organisation with adequate reserves for the foreseeable future to maintain ourselves as a going concern.

As at 31 March 2021 reserves were £63,690 (2020 - £62,714).

#### PUBLIC BENEFIT

In normal times we remain confident that we demonstrate fully the public benefit expected by the Charity Commission in the way we enable disabled people in Sheffield and their carers to live a fuller and more dignified life than would be possible without our services. Sheffield Dial a Ride's objectives continue to make it possible for many people with disabilities to travel safely and at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public guidance published by the Charity Commission for England and Wales.

The Sheffield Dial-A-Ride Club  
Strategic Report  
for the Year Ended 31 March 2021

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THANKS

We are very grateful for the grants we have continued to receive from the Passenger Transport Executive and from the many trusts that support us, without which we would be unable to operate, particularly the significant grant from the Marjorie Coote Old People's Charity which last year was reduced due to their own temporary reduction in income. We also acknowledge with thanks the relationship we enjoy with Sheffield Community Transport and especially the help and advice we have received from Ian Jenkinson and Julie McDonald in the last very difficult year. I greatly appreciate the commitment to Sheffield Dial-a-Ride shown by my colleagues and trustees over the year.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr N J A Hutton - Trustee

## The Sheffield Dial-A-Ride Club

### Trustees' Report for the Year Ended 31 March 2021

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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 2021. 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The charity works hard to obtain grants and funding to then be able to provide a specialist transport service for the benefit of the elderly and infirm in the Sheffield area.

The current and future objectives continue to make it possible for many people with disabilities to travel safely at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes. The trustees are appointed to work towards achieving these aims and objectives.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

##### Use of volunteers

The Sheffield Dial-A-Ride Club have a group every Friday called Adington Lunch Club. Sheffield Community Transport volunteer their drivers and vehicles. The Sheffield Dial-A-Ride Club pay for the volunteer's expenses and keep all the income generated from the group.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational Structure

The charity is limited by guarantee and its objects, power and constitutional matters are set out in its Memorandum and Articles of Association.

##### Recruitment and appointment of new trustees

New trustees may be appointed by a resolution of the existing trustees. Trustees are appointed by the members at the Annual General Meeting. A board of trustees administers the charity. The trustees who have served during the year and since the year end are set out on page 4. All staff are seconded from Sheffield Community Transport.

##### Key management remuneration

None of the trustees receive remuneration or other benefits from their work with the charity.

##### Related parties

Marjorie Coote Old People's Charity

Nicholas Hutton Trustee

Sheffield Church Burgess Trust

Nicholas Hutton Trustee

Sheffield Town Trust

Nicholas Hutton Trustee

The Sheffield Dial-A-Ride Club  
Trustees' Report  
for the Year Ended 31 March 2021

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The Charity's principal financial assets are bank balances, cash and other receivables.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant credit risk.

Liquidity risk

Liquidity risk is managed by ensuring sufficient funds are available for ongoing operations and future vehicle purchases required. There is no debt finance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05305639 (England and Wales)

Registered Charity number

1107489

Registered office

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

Trustees

Mr R B Barnsley  
Mr M W Letcher  
Mr N J A Hutton  
Mr D L Andrews

Company Secretary

Mr D L Andrews

Independent Examiner

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

The Sheffield Dial-A-Ride Club  
Trustees' Report  
for the Year Ended 31 March 2021

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REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-operative Bank Plc

PO Box 101

1 Balloon Street

Manchester

M60 4EP

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr N J A Hutton - Trustee

Independent Examiner's Report to the Trustees of  
The Sheffield Dial-A-Ride Club

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Independent examiner's report to the trustees of The Sheffield Dial-A-Ride Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**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**

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.

Robert Hampstead FCA  
Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

Date: .....

The Sheffield Dial-A-Ride Club

Statement of Financial Activities  
for the Year Ended 31 March 2021

|                                   | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31/3/21<br>Total<br>funds<br>£ | 31/3/20<br>Total<br>funds<br>£ |
|-----------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |       |                           |                         |                                |                                |
| Donations and legacies            | 3     | 51,133                    | -                       | 51,133                         | 51,518                         |
| Charitable activities             | 5     |                           |                         |                                |                                |
| Donations towards fares           |       | 240                       | -                       | 240                            | 40,833                         |
| Investment income                 | 4     | 94                        | -                       | 94                             | 111                            |
| Total                             |       | 51,467                    | -                       | 51,467                         | 92,462                         |
| <b>EXPENDITURE ON</b>             |       |                           |                         |                                |                                |
| Charitable activities             | 6     | 50,888                    | -                       | 50,888                         | 107,180                        |
| Other                             |       | (397)                     | -                       | (397)                          | (500)                          |
| Total                             |       | 50,491                    | -                       | 50,491                         | 106,680                        |
| NET INCOME/(EXPENDITURE)          |       | 976                       | -                       | 976                            | (14,218)                       |
| <b>RECONCILIATION OF FUNDS</b>    |       |                           |                         |                                |                                |
| Total funds brought forward       |       | 62,714                    | -                       | 62,714                         | 76,932                         |
| TOTAL FUNDS CARRIED FORWARD       |       | 63,690                    | -                       | 63,690                         | 62,714                         |

**CONTINUING OPERATIONS**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 and 2020 is shown in note 14.

The notes form part of these financial statements

The Sheffield Dial-A-Ride Club

Balance Sheet  
31 March 2021

|                                       | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31/3/21<br>Total<br>funds<br>£ | 31/3/20<br>Total<br>funds<br>£ |
|---------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS                          |       |                           |                         |                                |                                |
| Tangible assets                       | 11    | 11,438                    | -                       | 11,438                         | 26,034                         |
| CURRENT ASSETS                        |       |                           |                         |                                |                                |
| Debtors                               | 12    | 4,226                     | -                       | 4,226                          | 6,134                          |
| Cash at bank and in hand              |       | 67,249                    | -                       | 67,249                         | 49,383                         |
|                                       |       | <u>71,475</u>             | <u>-</u>                | <u>71,475</u>                  | <u>55,517</u>                  |
| CREDITORS                             |       |                           |                         |                                |                                |
| Amounts falling due within one year   | 13    | (19,223)                  | -                       | (19,223)                       | (18,837)                       |
| NET CURRENT ASSETS                    |       | <u>52,252</u>             | <u>-</u>                | <u>52,252</u>                  | <u>36,680</u>                  |
| TOTAL ASSETS LESS CURRENT LIABILITIES |       | 63,690                    | -                       | 63,690                         | 62,714                         |
| NET ASSETS                            |       | <u>63,690</u>             | <u>-</u>                | <u>63,690</u>                  | <u>62,714</u>                  |
| FUNDS                                 | 14    |                           |                         |                                |                                |
| Unrestricted funds                    |       |                           |                         | 63,690                         | 62,714                         |
| TOTAL FUNDS                           |       |                           |                         | <u>63,690</u>                  | <u>62,714</u>                  |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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

The Sheffield Dial-A-Ride Club

Balance Sheet - continued  
31 March 2021

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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 ..... and were signed on its behalf by:

.....  
Mr N J A Hutton - Trustee

The notes form part of these financial statements

1. CHARITY STATUS

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The registered office is:

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation and functional currency is considered to be pounds sterling because this is the currency in the primary economic environment in which the Charity operates.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Income and endowments

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts in kind

Gifts in kind, including donated goods are recognised where there is entitlement, certainty of receipts and the amount can be measured with sufficient reliability.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

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2. ACCOUNTING POLICIES - continued

Income

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All resources expended are inclusive of irrecoverable VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 20% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Grants

Grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

2. ACCOUNTING POLICIES - continued

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Financial Instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

3. DONATIONS AND LEGACIES

|           | 31/3/21       | 31/3/20       |
|-----------|---------------|---------------|
|           | £             | £             |
| Donations | 12,100        | 21,225        |
| Grants    | 39,033        | 30,293        |
|           | <u>51,133</u> | <u>51,518</u> |

Donations received, included in the above, are as follows;

|                                     | 2021          | 2020          |
|-------------------------------------|---------------|---------------|
|                                     | £             | £             |
| Marjorie Coote Old People's Charity | 5,000         | 10,000        |
| Sheffield Town Trust                | 1,600         | 1,600         |
| Sheffield Church Burgesses Trust    | 3,000         | 3,625         |
| Harry Bottom Trust                  | -             | 1,000         |
| j G Graves Trust                    | 1,000         | 1,000         |
| Sir John Osborn Trust               | 500           | -             |
| Freshgate Trust                     | -             | 2,000         |
| HM Burdall Charity                  | 1,000         | 2,000         |
|                                     | <u>12,100</u> | <u>21,225</u> |

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

|                                               | 31/3/21       | 31/3/20       |
|-----------------------------------------------|---------------|---------------|
|                                               | £             | £             |
| South Yorkshire Passenger Transport Executive | <u>39,033</u> | <u>30,293</u> |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

4. INVESTMENT INCOME

|                          | 31/3/21           | 31/3/20           |
|--------------------------|-------------------|-------------------|
|                          | £                 | £                 |
| Deposit account interest | 94                | 111               |
|                          | <u>          </u> | <u>          </u> |

5. INCOME FROM CHARITABLE ACTIVITIES

|                         | 31/3/21                       | 31/3/20             |
|-------------------------|-------------------------------|---------------------|
|                         | Donations<br>towards<br>fares | Total<br>activities |
|                         | £                             | £                   |
| Donations towards fares | 240                           | 40,833              |
|                         | <u>          </u>             | <u>          </u>   |

6. CHARITABLE ACTIVITIES

Other trading activities

|                             | 31/3/21           | 31/3/20           |
|-----------------------------|-------------------|-------------------|
|                             | £                 | £                 |
| Sundries                    | 80                | 98                |
| Insurance                   | 719               | 696               |
| Agency staff                | 19,455            | 47,735            |
| Agency staff expenses       | 4                 | 294               |
| Motor repairs               | 6,176             | 9,808             |
| Petrol or diesel            | 336               | 12,646            |
| Motor insurance             | 4,447             | 5,161             |
| Governance costs            | 1,375             | 1,375             |
| Legal and professional fees | 3,700             | 9,570             |
| Donations                   | -                 | 200               |
| Depreciation                | 14,596            | 19,597            |
|                             | <u>          </u> | <u>          </u> |
|                             | <u>50,888</u>     | <u>107,180</u>    |

Governance costs relating to the independent examination fee total £1,375 (2020 £1,375).

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

7. NET INCOME/(EXPENDITURE)

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

|                                     | 31/3/21           | 31/3/20           |
|-------------------------------------|-------------------|-------------------|
|                                     | £                 | £                 |
| Depreciation - owned assets         | 14,596            | 19,597            |
| Surplus on disposal of fixed assets | -                 | (500)             |
|                                     | <u>          </u> | <u>          </u> |

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for in the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

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

|                        | 31/3/21           | 31/3/20           |
|------------------------|-------------------|-------------------|
|                        | 2                 | 3                 |
| Seconded staff members | <u>          </u> | <u>          </u> |

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

An average of 2 members of staff were seconded from Sheffield Community Transport during the year (2020 - 3). The level of business and transport activity would make it impractical to employ full time equivalents. Volunteer expenses total £nil (2020 - £257).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                            | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|----------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM |                           |                         |                     |
| Donations and legacies     | 51,518                    | -                       | 51,518              |
| Charitable activities      |                           |                         |                     |
| Donations towards fares    | 40,833                    | -                       | 40,833              |
| Investment income          | <u>111</u>                | <u>-</u>                | <u>111</u>          |
| Total                      | 92,462                    | -                       | 92,462              |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                             | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|-----------------------------|---------------------------|-------------------------|---------------------|
| EXPENDITURE ON              |                           |                         |                     |
| Charitable activities       | 103,171                   | 4,009                   | 107,180             |
| Other                       | (500)                     | -                       | (500)               |
| Total                       | 102,671                   | 4,009                   | 106,680             |
| NET INCOME/(EXPENDITURE)    | (10,209)                  | (4,009)                 | (14,218)            |
| RECONCILIATION OF FUNDS     |                           |                         |                     |
| Total funds brought forward | 72,923                    | 4,009                   | 76,932              |
| TOTAL FUNDS CARRIED FORWARD | 62,714                    | -                       | 62,714              |

11. TANGIBLE FIXED ASSETS

|                                   |                        |
|-----------------------------------|------------------------|
|                                   | Motor<br>vehicles<br>£ |
| COST                              |                        |
| At 1 April 2020 and 31 March 2021 | 132,669                |
| DEPRECIATION                      |                        |
| At 1 April 2020                   | 106,635                |
| Charge for year                   | 14,596                 |
| At 31 March 2021                  | 121,231                |
| NET BOOK VALUE                    |                        |
| At 31 March 2021                  | 11,438                 |
| At 31 March 2020                  | 26,034                 |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|             | 31/3/21      | 31/3/20      |
|-------------|--------------|--------------|
|             | £            | £            |
| VAT         | 520          | 1,519        |
| Prepayments | 3,706        | 4,615        |
|             | <u>4,226</u> | <u>6,134</u> |

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                  | 31/3/21       | 31/3/20       |
|------------------|---------------|---------------|
|                  | £             | £             |
| Trade creditors  | 9,855         | 12,043        |
| Accrued expenses | 9,368         | 6,794         |
|                  | <u>19,223</u> | <u>18,837</u> |

14. MOVEMENT IN FUNDS

|                    | At 1/4/20     | Net movement in funds | At 31/3/21    |
|--------------------|---------------|-----------------------|---------------|
|                    | £             | £                     | £             |
| Unrestricted funds |               |                       |               |
| General fund       | 62,714        | 976                   | 63,690        |
|                    | <u>62,714</u> | <u>976</u>            | <u>63,690</u> |
| TOTAL FUNDS        | <u>62,714</u> | <u>976</u>            | <u>63,690</u> |

Net movement in funds, included in the above are as follows:

|                    | Incoming resources | Resources expended | Movement in funds |
|--------------------|--------------------|--------------------|-------------------|
|                    | £                  | £                  | £                 |
| Unrestricted funds |                    |                    |                   |
| General fund       | 51,467             | (50,491)           | 976               |
|                    | <u>51,467</u>      | <u>(50,491)</u>    | <u>976</u>        |
| TOTAL FUNDS        | <u>51,467</u>      | <u>(50,491)</u>    | <u>976</u>        |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                    | At 1/4/19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/20<br>£ |
|--------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds |                |                                  |                    |
| General fund       | 72,923         | (10,209)                         | 62,714             |
| Restricted funds   |                |                                  |                    |
| Restricted funds   | 4,009          | (4,009)                          | -                  |
| <b>TOTAL FUNDS</b> | <b>76,932</b>  | <b>(14,218)</b>                  | <b>62,714</b>      |

Comparative net movement in funds, included in the above are as follows:

|                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds |                            |                            |                           |
| General fund       | 92,462                     | (102,671)                  | (10,209)                  |
| Restricted funds   |                            |                            |                           |
| Restricted funds   | -                          | (4,009)                    | (4,009)                   |
| <b>TOTAL FUNDS</b> | <b>92,462</b>              | <b>(106,680)</b>           | <b>(14,218)</b>           |

Restricted funds in the previous year relate to the Marjorie Coote Old Peoples Charity donations received prior to 2013 (as subsequent to this date donations from M Coote are unrestricted). The restriction placed over these funds was that they must be used for the purchase of a vehicle. In a previous year a vehicle was purchased for £33,349 and cumulative depreciation of £33,349 (2020 - £33,349) has been charged to restricted funds in relation to this vehicle. This vehicle is still in use.

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

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15. RELATED PARTY DISCLOSURES

During the year the only related party transactions were that of donations totalling £9,600 (2020 - £15,225) from Marjorie Coote Old People's Charity, Sheffield Church Burgesses Trust and Sheffield Town Trust, which are charities that Nicholas Hutton is trustee for. He is also a Trustee for Sheffield Dial-A-Ride Club.

The Sheffield Dial-A-Ride Club  
Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

|                                         | 31/3/21<br>£  | 31/3/20<br>£    |
|-----------------------------------------|---------------|-----------------|
| <b>INCOME AND ENDOWMENTS</b>            |               |                 |
| Donations and legacies                  |               |                 |
| Donations                               | 12,100        | 21,225          |
| Grants                                  | 39,033        | 30,293          |
|                                         | <u>51,133</u> | <u>51,518</u>   |
| Investment income                       |               |                 |
| Deposit account interest                | 94            | 111             |
| Charitable activities                   |               |                 |
| Donations towards fares                 | 240           | 40,833          |
|                                         | <u>51,467</u> | <u>92,462</u>   |
| <b>EXPENDITURE</b>                      |               |                 |
| Other trading activities                |               |                 |
| Sundries                                | 80            | 98              |
| Insurance                               | 719           | 696             |
| Agency staff                            | 19,455        | 47,735          |
| Agency staff expenses                   | 4             | 294             |
| Motor repairs                           | 6,176         | 9,808           |
| Petrol or diesel                        | 336           | 12,646          |
| Motor insurance                         | 4,447         | 5,161           |
| Governance costs                        | 1,375         | 1,375           |
| Legal and professional fees             | 3,700         | 9,570           |
| Donations                               | -             | 200             |
| Motor vehicle depreciation              | 14,596        | 19,597          |
|                                         | <u>50,888</u> | <u>107,180</u>  |
| Other                                   |               |                 |
| Profit on sale of tangible fixed assets | -             | (500)           |
| Adjustment to cash                      | (397)         | -               |
|                                         | <u>(397)</u>  | <u>(500)</u>    |
| Total resources expended                | <u>50,491</u> | <u>106,680</u>  |
| Net income/(expenditure)                | <u>976</u>    | <u>(14,218)</u> |

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 05305639 (England and Wales)  
REGISTERED CHARITY NUMBER: 1107489

Strategic Report, Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
The Sheffield Dial-A-Ride Club

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

The Sheffield Dial-A-Ride Club

Contents of the Financial Statements  
for the Year Ended 31 March 2021

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The Sheffield Dial-A-Ride Club  
Strategic Report  
for the Year Ended 31 March 2021

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The trustees, who are directors for the purpose of company law, present the annual reports together with the financial statements of the charitable company for the year ended 31 March 2021, which are also prepared to meet the requirements for a directors' reports and accounts for Companies Act purposes.

#### PERFORMANCE

The Covid-19 pandemic has affected our whole year's operations. Beginning just before this financial year started when the first lockdown was announced by the Government, we have been unable to operate fully. Our potential passengers are obviously all in the vulnerable category and will have been instructed to shield throughout the period. Our vehicles do not allow sufficient space to socially distance in any event and many of our drivers have had to take extreme precautions for their own safety. Our vehicles have been used for a short time in between lockdown periods to help Sheffield Community Transport's general transport requirements. At the time of writing, the success of the country's vaccine effort is allowing an easing of these restrictions but the benefits of this will be felt largely in the 2021-22 financial year.

#### FINANCIAL REVIEW

The accounts show a broadly break-even position. Our costs have been much lower as we have not been running as many services as usual (as explained above) and some of our funding has also been lower. The year has been far from typical as a result of the pandemic but we are confident we remain a financially stable organisation with adequate reserves for the foreseeable future to maintain ourselves as a going concern.

As at 31 March 2021 reserves were £63,690 (2020 - £62,714).

#### PUBLIC BENEFIT

In normal times we remain confident that we demonstrate fully the public benefit expected by the Charity Commission in the way we enable disabled people in Sheffield and their carers to live a fuller and more dignified life than would be possible without our services. Sheffield Dial a Ride's objectives continue to make it possible for many people with disabilities to travel safely and at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public guidance published by the Charity Commission for England and Wales.

The Sheffield Dial-A-Ride Club  
Strategic Report  
for the Year Ended 31 March 2021

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THANKS

We are very grateful for the grants we have continued to receive from the Passenger Transport Executive and from the many trusts that support us, without which we would be unable to operate, particularly the significant grant from the Marjorie Coote Old People's Charity which last year was reduced due to their own temporary reduction in income. We also acknowledge with thanks the relationship we enjoy with Sheffield Community Transport and especially the help and advice we have received from Ian Jenkinson and Julie McDonald in the last very difficult year. I greatly appreciate the commitment to Sheffield Dial-a-Ride shown by my colleagues and trustees over the year.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr N J A Hutton - Trustee

The Sheffield Dial-A-Ride Club  
Trustees' Report  
for the Year Ended 31 March 2021

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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 2021. 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).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The charity works hard to obtain grants and funding to then be able to provide a specialist transport service for the benefit of the elderly and infirm in the Sheffield area.

The current and future objectives continue to make it possible for many people with disabilities to travel safely at an affordable cost, thus living more independent and satisfying lives, not restricted to their homes. The trustees are appointed to work towards achieving these aims and objectives.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

##### Use of volunteers

The Sheffield Dial-A-Ride Club have a group every Friday called Adington Lunch Club. Sheffield Community Transport volunteer their drivers and vehicles. The Sheffield Dial-A-Ride Club pay for the volunteer's expenses and keep all the income generated from the group.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational Structure

The charity is limited by guarantee and its objects, power and constitutional matters are set out in its Memorandum and Articles of Association.

##### Recruitment and appointment of new trustees

New trustees may be appointed by a resolution of the existing trustees. Trustees are appointed by the members at the Annual General Meeting. A board of trustees administers the charity. The trustees who have served during the year and since the year end are set out on page 4. All staff are seconded from Sheffield Community Transport.

##### Key management remuneration

None of the trustees receive remuneration or other benefits from their work with the charity.

##### Related parties

Marjorie Coote Old People's Charity  
Nicholas Hutton Trustee  
Sheffield Church Burgess Trust  
Nicholas Hutton Trustee  
Sheffield Town Trust  
Nicholas Hutton Trustee

The Sheffield Dial-A-Ride Club  
Trustees' Report  
for the Year Ended 31 March 2021

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The Charity's principal financial assets are bank balances, cash and other receivables.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant credit risk.

Liquidity risk

Liquidity risk is managed by ensuring sufficient funds are available for ongoing operations and future vehicle purchases required. There is no debt finance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05305639 (England and Wales)

Registered Charity number

1107489

Registered office

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

Trustees

Mr R B Barnsley  
Mr M W Letcher  
Mr N J A Hutton  
Mr D L Andrews

Company Secretary

Mr D L Andrews

Independent Examiner

Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

The Sheffield Dial-A-Ride Club  
Trustees' Report  
for the Year Ended 31 March 2021

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REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

The Co-operative Bank Plc

PO Box 101

1 Balloon Street

Manchester

M60 4EP

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr N J A Hutton - Trustee

Independent Examiner's Report to the Trustees of  
The Sheffield Dial-A-Ride Club

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Independent examiner's report to the trustees of The Sheffield Dial-A-Ride Club ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**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**

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.

Robert Hampstead FCA  
Landin Wilcock & Co  
Chartered Accountants  
68 Queen Street  
Sheffield  
South Yorkshire  
S1 1WR

Date: .....

The Sheffield Dial-A-Ride Club

Statement of Financial Activities  
for the Year Ended 31 March 2021

|                                   | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31/3/21<br>Total<br>funds<br>£ | 31/3/20<br>Total<br>funds<br>£ |
|-----------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |       |                           |                         |                                |                                |
| Donations and legacies            | 3     | 51,133                    | -                       | 51,133                         | 51,518                         |
| Charitable activities             | 5     |                           |                         |                                |                                |
| Donations towards fares           |       | 240                       | -                       | 240                            | 40,833                         |
| Investment income                 | 4     | 94                        | -                       | 94                             | 111                            |
| Total                             |       | 51,467                    | -                       | 51,467                         | 92,462                         |
| <b>EXPENDITURE ON</b>             |       |                           |                         |                                |                                |
| Charitable activities             | 6     | 50,888                    | -                       | 50,888                         | 107,180                        |
| Other                             |       | (397)                     | -                       | (397)                          | (500)                          |
| Total                             |       | 50,491                    | -                       | 50,491                         | 106,680                        |
| NET INCOME/(EXPENDITURE)          |       | 976                       | -                       | 976                            | (14,218)                       |
| <b>RECONCILIATION OF FUNDS</b>    |       |                           |                         |                                |                                |
| Total funds brought forward       |       | 62,714                    | -                       | 62,714                         | 76,932                         |
| TOTAL FUNDS CARRIED FORWARD       |       | 63,690                    | -                       | 63,690                         | 62,714                         |

**CONTINUING OPERATIONS**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 and 2020 is shown in note 14.

The notes form part of these financial statements

The Sheffield Dial-A-Ride Club

Balance Sheet  
31 March 2021

|                                       | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 31/3/21<br>Total<br>funds<br>£ | 31/3/20<br>Total<br>funds<br>£ |
|---------------------------------------|-------|---------------------------|-------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS                          |       |                           |                         |                                |                                |
| Tangible assets                       | 11    | 11,438                    | -                       | 11,438                         | 26,034                         |
| CURRENT ASSETS                        |       |                           |                         |                                |                                |
| Debtors                               | 12    | 4,226                     | -                       | 4,226                          | 6,134                          |
| Cash at bank and in hand              |       | 67,249                    | -                       | 67,249                         | 49,383                         |
|                                       |       | <u>71,475</u>             | <u>-</u>                | <u>71,475</u>                  | <u>55,517</u>                  |
| CREDITORS                             |       |                           |                         |                                |                                |
| Amounts falling due within one year   | 13    | (19,223)                  | -                       | (19,223)                       | (18,837)                       |
| NET CURRENT ASSETS                    |       | <u>52,252</u>             | <u>-</u>                | <u>52,252</u>                  | <u>36,680</u>                  |
| TOTAL ASSETS LESS CURRENT LIABILITIES |       | 63,690                    | -                       | 63,690                         | 62,714                         |
| NET ASSETS                            |       | <u>63,690</u>             | <u>-</u>                | <u>63,690</u>                  | <u>62,714</u>                  |
| FUNDS                                 | 14    |                           |                         |                                |                                |
| Unrestricted funds                    |       |                           |                         | 63,690                         | 62,714                         |
| TOTAL FUNDS                           |       |                           |                         | <u>63,690</u>                  | <u>62,714</u>                  |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

The Sheffield Dial-A-Ride Club

Balance Sheet - continued  
31 March 2021

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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 ..... and were signed on its behalf by:

.....  
Mr N J A Hutton - Trustee

The notes form part of these financial statements

1. CHARITY STATUS

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The registered office is:

10 Montgomery Terrace Road  
Sheffield  
South Yorkshire  
S6 3BU

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation and functional currency is considered to be pounds sterling because this is the currency in the primary economic environment in which the Charity operates.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Income and endowments

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Gifts in kind

Gifts in kind, including donated goods are recognised where there is entitlement, certainty of receipts and the amount can be measured with sufficient reliability.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

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2. ACCOUNTING POLICIES - continued

Income

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All resources expended are inclusive of irrecoverable VAT.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 20% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Grants

Grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

2. ACCOUNTING POLICIES - continued

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Financial Instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

3. DONATIONS AND LEGACIES

|           | 31/3/21       | 31/3/20       |
|-----------|---------------|---------------|
|           | £             | £             |
| Donations | 12,100        | 21,225        |
| Grants    | 39,033        | 30,293        |
|           | <u>51,133</u> | <u>51,518</u> |

Donations received, included in the above, are as follows;

|                                     | 2021          | 2020          |
|-------------------------------------|---------------|---------------|
|                                     | £             | £             |
| Marjorie Coote Old People's Charity | 5,000         | 10,000        |
| Sheffield Town Trust                | 1,600         | 1,600         |
| Sheffield Church Burgesses Trust    | 3,000         | 3,625         |
| Harry Bottom Trust                  | -             | 1,000         |
| J G Graves Trust                    | 1,000         | 1,000         |
| Sir John Osborn Trust               | 500           | -             |
| Freshgate Trust                     | -             | 2,000         |
| HM Burdall Charity                  | 1,000         | 2,000         |
|                                     | <u>12,100</u> | <u>21,225</u> |

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

|                                               | 31/3/21       | 31/3/20       |
|-----------------------------------------------|---------------|---------------|
|                                               | £             | £             |
| South Yorkshire Passenger Transport Executive | <u>39,033</u> | <u>30,293</u> |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

4. INVESTMENT INCOME

|                          | 31/3/21           | 31/3/20           |
|--------------------------|-------------------|-------------------|
|                          | £                 | £                 |
| Deposit account interest | 94                | 111               |
|                          | <u>          </u> | <u>          </u> |

5. INCOME FROM CHARITABLE ACTIVITIES

|                         | 31/3/21                       | 31/3/20             |
|-------------------------|-------------------------------|---------------------|
|                         | Donations<br>towards<br>fares | Total<br>activities |
|                         | £                             | £                   |
| Donations towards fares | 240                           | 40,833              |
|                         | <u>          </u>             | <u>          </u>   |

6. CHARITABLE ACTIVITIES

Other trading activities

|                             | 31/3/21           | 31/3/20           |
|-----------------------------|-------------------|-------------------|
|                             | £                 | £                 |
| Sundries                    | 80                | 98                |
| Insurance                   | 719               | 696               |
| Agency staff                | 19,455            | 47,735            |
| Agency staff expenses       | 4                 | 294               |
| Motor repairs               | 6,176             | 9,808             |
| Petrol or diesel            | 336               | 12,646            |
| Motor insurance             | 4,447             | 5,161             |
| Governance costs            | 1,375             | 1,375             |
| Legal and professional fees | 3,700             | 9,570             |
| Donations                   | -                 | 200               |
| Depreciation                | 14,596            | 19,597            |
|                             | <u>          </u> | <u>          </u> |
|                             | <u>50,888</u>     | <u>107,180</u>    |

Governance costs relating to the independent examination fee total £1,375 (2020 £1,375).

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

7. NET INCOME/(EXPENDITURE)

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

|                                     | 31/3/21           | 31/3/20           |
|-------------------------------------|-------------------|-------------------|
|                                     | £                 | £                 |
| Depreciation - owned assets         | 14,596            | 19,597            |
| Surplus on disposal of fixed assets | -                 | (500)             |
|                                     | <u>          </u> | <u>          </u> |

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for in the year ended 31 March 2021 nor for the year ended 31 March 2020.

9. STAFF COSTS

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

|                        | 31/3/21           | 31/3/20           |
|------------------------|-------------------|-------------------|
|                        | 2                 | 3                 |
| Seconded staff members | <u>          </u> | <u>          </u> |

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

An average of 2 members of staff were seconded from Sheffield Community Transport during the year (2020 - 3). The level of business and transport activity would make it impractical to employ full time equivalents. Volunteer expenses total £nil (2020 - £257).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|                            | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|----------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM |                           |                         |                     |
| Donations and legacies     | 51,518                    | -                       | 51,518              |
| Charitable activities      |                           |                         |                     |
| Donations towards fares    | 40,833                    | -                       | 40,833              |
| Investment income          | <u>111</u>                | <u>-</u>                | <u>111</u>          |
| Total                      | 92,462                    | -                       | 92,462              |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

|                             | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|-----------------------------|---------------------------|-------------------------|---------------------|
| EXPENDITURE ON              |                           |                         |                     |
| Charitable activities       | 103,171                   | 4,009                   | 107,180             |
| Other                       | (500)                     | -                       | (500)               |
| Total                       | 102,671                   | 4,009                   | 106,680             |
| NET INCOME/(EXPENDITURE)    | (10,209)                  | (4,009)                 | (14,218)            |
| RECONCILIATION OF FUNDS     |                           |                         |                     |
| Total funds brought forward | 72,923                    | 4,009                   | 76,932              |
| TOTAL FUNDS CARRIED FORWARD | 62,714                    | -                       | 62,714              |

11. TANGIBLE FIXED ASSETS

|                                   |                        |
|-----------------------------------|------------------------|
|                                   | Motor<br>vehicles<br>£ |
| COST                              |                        |
| At 1 April 2020 and 31 March 2021 | 132,669                |
| DEPRECIATION                      |                        |
| At 1 April 2020                   | 106,635                |
| Charge for year                   | 14,596                 |
| At 31 March 2021                  | 121,231                |
| NET BOOK VALUE                    |                        |
| At 31 March 2021                  | 11,438                 |
| At 31 March 2020                  | 26,034                 |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|             | 31/3/21      | 31/3/20      |
|-------------|--------------|--------------|
|             | £            | £            |
| VAT         | 520          | 1,519        |
| Prepayments | 3,706        | 4,615        |
|             | <u>4,226</u> | <u>6,134</u> |

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                  | 31/3/21       | 31/3/20       |
|------------------|---------------|---------------|
|                  | £             | £             |
| Trade creditors  | 9,855         | 12,043        |
| Accrued expenses | 9,368         | 6,794         |
|                  | <u>19,223</u> | <u>18,837</u> |

14. MOVEMENT IN FUNDS

|                    | At 1/4/20     | Net movement in funds | At 31/3/21    |
|--------------------|---------------|-----------------------|---------------|
|                    | £             | £                     | £             |
| Unrestricted funds |               |                       |               |
| General fund       | 62,714        | 976                   | 63,690        |
|                    | <u>62,714</u> | <u>976</u>            | <u>63,690</u> |
| TOTAL FUNDS        | <u>62,714</u> | <u>976</u>            | <u>63,690</u> |

Net movement in funds, included in the above are as follows:

|                    | Incoming resources | Resources expended | Movement in funds |
|--------------------|--------------------|--------------------|-------------------|
|                    | £                  | £                  | £                 |
| Unrestricted funds |                    |                    |                   |
| General fund       | 51,467             | (50,491)           | 976               |
|                    | <u>51,467</u>      | <u>(50,491)</u>    | <u>976</u>        |
| TOTAL FUNDS        | <u>51,467</u>      | <u>(50,491)</u>    | <u>976</u>        |

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                    | At 1/4/19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/3/20<br>£ |
|--------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds |                |                                  |                    |
| General fund       | 72,923         | (10,209)                         | 62,714             |
| Restricted funds   |                |                                  |                    |
| Restricted funds   | 4,009          | (4,009)                          | -                  |
| <b>TOTAL FUNDS</b> | <b>76,932</b>  | <b>(14,218)</b>                  | <b>62,714</b>      |

Comparative net movement in funds, included in the above are as follows:

|                    | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds |                            |                            |                           |
| General fund       | 92,462                     | (102,671)                  | (10,209)                  |
| Restricted funds   |                            |                            |                           |
| Restricted funds   | -                          | (4,009)                    | (4,009)                   |
| <b>TOTAL FUNDS</b> | <b>92,462</b>              | <b>(106,680)</b>           | <b>(14,218)</b>           |

Restricted funds in the previous year relate to the Marjorie Coote Old Peoples Charity donations received prior to 2013 (as subsequent to this date donations from M Coote are unrestricted). The restriction placed over these funds was that they must be used for the purchase of a vehicle. In a previous year a vehicle was purchased for £33,349 and cumulative depreciation of £33,349 (2020 - £33,349) has been charged to restricted funds in relation to this vehicle. This vehicle is still in use.

The Sheffield Dial-A-Ride Club

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021

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15. RELATED PARTY DISCLOSURES

During the year the only related party transactions were that of donations totalling £9,600 (2020 - £15,225) from Marjorie Coote Old People's Charity, Sheffield Church Burgesses Trust and Sheffield Town Trust, which are charities that Nicholas Hutton is trustee for. He is also a Trustee for Sheffield Dial-A-Ride Club.

The Sheffield Dial-A-Ride Club

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

|                                         | 31/3/21<br>£  | 31/3/20<br>£    |
|-----------------------------------------|---------------|-----------------|
| <b>INCOME AND ENDOWMENTS</b>            |               |                 |
| Donations and legacies                  |               |                 |
| Donations                               | 12,100        | 21,225          |
| Grants                                  | 39,033        | 30,293          |
|                                         | <u>51,133</u> | <u>51,518</u>   |
| Investment income                       |               |                 |
| Deposit account interest                | 94            | 111             |
| Charitable activities                   |               |                 |
| Donations towards fares                 | 240           | 40,833          |
|                                         | <u>51,467</u> | <u>92,462</u>   |
| <b>EXPENDITURE</b>                      |               |                 |
| Other trading activities                |               |                 |
| Sundries                                | 80            | 98              |
| Insurance                               | 719           | 696             |
| Agency staff                            | 19,455        | 47,735          |
| Agency staff expenses                   | 4             | 294             |
| Motor repairs                           | 6,176         | 9,808           |
| Petrol or diesel                        | 336           | 12,646          |
| Motor insurance                         | 4,447         | 5,161           |
| Governance costs                        | 1,375         | 1,375           |
| Legal and professional fees             | 3,700         | 9,570           |
| Donations                               | -             | 200             |
| Motor vehicle depreciation              | 14,596        | 19,597          |
|                                         | <u>50,888</u> | <u>107,180</u>  |
| Other                                   |               |                 |
| Profit on sale of tangible fixed assets | -             | (500)           |
| Adjustment to cash                      | (397)         | -               |
|                                         | <u>(397)</u>  | <u>(500)</u>    |
| Total resources expended                | <u>50,491</u> | <u>106,680</u>  |
| Net income/(expenditure)                | <u>976</u>    | <u>(14,218)</u> |

This page does not form part of the statutory financial statements