

**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

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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

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**

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**

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

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 fund £	Restricted fund £	31/3/23 Total funds £	31/3/22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	40,851	-	40,851	44,351
Charitable activities	5				
Donations towards fares		35,000	-	35,000	33,156
Investment income	4	470	-	470	53
Total		<u>76,321</u>	<u>-</u>	<u>76,321</u>	<u>77,560</u>
EXPENDITURE ON					
Charitable activities	6	64,962	-	64,962	54,723
NET INCOME		<u>11,359</u>	<u>-</u>	<u>11,359</u>	<u>22,837</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		90,194	-	90,194	67,357
TOTAL FUNDS CARRIED FORWARD		<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 fund £	Restricted fund £	31/3/23 Total funds £	31/3/22 Total funds £
FIXED ASSETS					
Tangible assets	11	-	-	-	3,805
CURRENT ASSETS					
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>
CREDITORS					
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>
NET CURRENT ASSETS					
		<u>101,553</u>	<u>-</u>	<u>101,553</u>	<u>86,389</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>101,553</u>	<u>-</u>	<u>101,553</u>	<u>90,194</u>
NET ASSETS		<u>101,553</u>	<u>-</u>	<u>101,553</u>	<u>90,194</u>
FUNDS	14				
Unrestricted funds				<u>101,553</u>	<u>90,194</u>
TOTAL FUNDS				<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

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**

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

	31/3/23	31/3/22
	£	£
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;

	2023	2022
	£	£
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:

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

4. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
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 Donations towards fares £	31/3/22 Total activities £
Donations towards fares	35,000	33,156

6. CHARITABLE ACTIVITIES

Other trading activities

	31/3/23 £	31/3/22 £
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 £	31/3/22 £
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:

	31/3/23	31/3/22
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

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	44,351	-	44,351
Charitable activities			
Donations towards fares	33,156	-	33,156
Investment income	<u>53</u>	<u>-</u>	<u>53</u>
Total	<u>77,560</u>	<u>-</u>	<u>77,560</u>
EXPENDITURE ON			
Charitable activities	<u>54,723</u>	<u>-</u>	<u>54,723</u>
NET INCOME	22,837	-	22,837
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	63,690	-	63,690
Prior year adjustment	<u>3,667</u>	<u>-</u>	<u>3,667</u>
As restated	<u>67,357</u>	<u>-</u>	<u>67,357</u>
TOTAL FUNDS CARRIED FORWARD	<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 £
COST	
At 1 April 2022 and 31 March 2023	132,669
DEPRECIATION	
At 1 April 2022	128,864
Charge for year	3,805
At 31 March 2023	132,669
NET BOOK VALUE	
At 31 March 2023	-
At 31 March 2022	3,805

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. MOVEMENT IN FUNDS

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

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

Comparatives for movement in funds

	At 1/4/21 £	Prior year adjustment £	Net movement in funds £	At 31/3/22 £
Unrestricted funds				
General fund	63,690	3,667	22,837	90,194
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,560	(54,723)	22,837
TOTAL FUNDS	<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**

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.

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