

**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

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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

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

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**

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**

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 1/4/24 to 30/9/25	Year Ended 31/3/24
	Notes	Unrestricted fund £	Restricted fund £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	36,859	10,000	46,859	33,351
Charitable activities	5				
Donations towards fares		37,059	-	37,059	39,767
Investment income	4	2,859	-	2,859	1,934
Total		<u>76,777</u>	<u>10,000</u>	<u>86,777</u>	<u>75,052</u>
EXPENDITURE ON					
Charitable activities	6	62,930	-	62,930	64,043
Other		2,250	-	2,250	-
Total		<u>65,180</u>	<u>-</u>	<u>65,180</u>	<u>64,043</u>
NET INCOME		11,597	10,000	21,597	11,009
Transfers between funds	14	10,000	(10,000)	-	-
Transfer to Sheffield Community Transport		(134,159)	-	(134,159)	-
Net movement in funds		(112,562)	-	(112,562)	11,009
RECONCILIATION OF FUNDS					
Total funds brought forward		112,562	-	112,562	101,553
TOTAL FUNDS CARRIED FORWARD		<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 fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	12	-	-	-	17,654
Cash at bank		-	-	-	112,144
		-	-	-	129,798
CREDITORS					
Amounts falling due within one year	13	-	-	-	(17,236)
NET CURRENT ASSETS		-	-	-	112,562
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-	-	112,562
NET ASSETS		-	-	-	112,562
FUNDS	14				
Unrestricted funds				-	112,562
TOTAL FUNDS				-	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

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

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 1/4/24 to 30/9/25 £	Year Ended 31/3/24 £
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 £	2024 £
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 1/4/24 to 30/9/25 £	Year Ended 31/3/24 £
South Yorkshire Mayoral Combined Authority	<u>36,859</u>	<u>28,351</u>

4. INVESTMENT INCOME

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

6. CHARITABLE ACTIVITIES

Other trading activities

	Period 1/4/24 to 30/9/25	Year Ended 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 1/4/24 to 30/9/25	Year Ended 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 1/4/24 to 30/9/25	Year Ended 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 fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,351	-	33,351
Charitable activities			
Donations towards fares	39,767	-	39,767
Investment income	1,934	-	1,934
Total	<u>75,052</u>	<u>-</u>	<u>75,052</u>
EXPENDITURE ON			
Charitable activities	64,043	-	64,043
NET INCOME	11,009	-	11,009
RECONCILIATION OF FUNDS			
Total funds brought forward	101,553	-	101,553
TOTAL FUNDS CARRIED FORWARD	<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 £
COST	
At 1 April 2024	132,669
Additions	30,000
Disposals	(162,669)
At 30 September 2025	-
DEPRECIATION	
At 1 April 2024	132,669
Charge for year	2,250
Eliminated on disposal	(134,919)
At 30 September 2025	-
NET BOOK VALUE	
At 30 September 2025	-
At 31 March 2024	-

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
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 £	2024 £
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 £	Net movement in funds £	Transfers between funds £	At 30/9/25 £
Unrestricted funds				
General fund	112,562	(122,562)	10,000	-
Restricted funds				
Restricted funds	-	10,000	(10,000)	-
TOTAL FUNDS	<u>112,562</u>	<u>(112,562)</u>	<u>-</u>	<u>-</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	76,777	(65,180)	(134,159)	(122,562)
Restricted funds				
Restricted funds	10,000	-	-	10,000
TOTAL FUNDS	<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 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	101,553	11,009	112,562
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,052	(64,043)	11,009
TOTAL FUNDS	<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**

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.

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