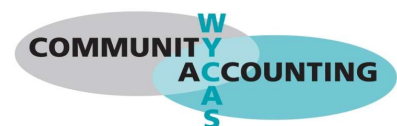


DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

DIAL Wakefield

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

DIAL Wakefield

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Pallagrass Jones	Chair	
John Sykes	Vice Chair and Treasurer	
David Francis	Secretary	
Mark Slater		
Graham Jessey		
Sam Lloyd		
Lorraine Senior		Deceased September 2021
Brian Rawson		
Simon Ramshaw		Appointed 27 May 2022
Charity number	1003466	Registered in England and Wales
Company number	02617983	Registered in England and Wales

Registered and principal address	Bankers
Castleford Civic Centre Ferrybridge Road Castleford WF10 4JH	Lloyds TSB 17 Westgate Wakefield WF1 1JZ

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 6 June 1991. It is governed by a memorandum and articles of association as amended at 6 December 2010 and 12 December 2011. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Objectives and activities

The charity's objects

The charity aims to relieve disabled people, principally within the Wakefield Metropolitan District, in particular by the provision of information, advice, practical help and supportive counselling for disabled people or for their carers.

The charity's main activities

Providing a disability information, advice, form completion service and also an appeals service, including advice and representation.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities (continued)

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the prevention or relief of poverty and the advancement of health.

Achievements and performance

We are pleased as a well-respected voluntary organisation to have continued to support our clients in what has been a tumultuous year.

Everyone has been bombarded in terms of their mental and emotional health and their financial wellbeing. Disabled people have been and continue to be disproportionately affected by what life is currently throwing at us in terms of benefits, work and the cost of living. Indeed many are still shielding without support.

DIAL has continued to respond to our client's needs.

Staff started the year home working and then returned to the office in August with staff and volunteers providing services by embracing new technology and working practices.

Although services have been restricted due to Government working guidance within the building DIAL staff and volunteers have:

- Helped to generate over 1 million pounds into the District by helping our clients to maximise their income by successfully obtaining disability benefits this year.
- Helped 276 people to complete their benefit applications.
- Continued to support people to successfully challenge their welfare benefit appeals to the tune of £300,419 with a 100% success rate this year.
- Dealt with 3572 contacts with 4770 issues. Giving advice and information on a range of subjects including benefits, equipment, Social Care, daily living, transport to name but a few.
- Attended a number of on-line events/networking opportunities to promote the needs of service users, provide advice and information, raise awareness of our service and build on our knowledge.

The wellbeing of our client's is of extreme importance to us. We believe in keeping things as simple as possible whilst having a unique, knowledgeable, caring approach to giving advice, information and support.

We have had excellent feedback from people we have helped as indicated in their comments to us when we asked them how DIAL made them feel and what difference our help had made to their health, happiness and wellbeing:

- DIAL has helped me have some self worth back. I lost all confidence in myself. I felt thrown on the scrapheap and nobody cared how I would feel
- Helped with money so I can pay people to do things for me, it was a very big help. Very happy
- Simply knowing you understand my difficulties, and give me the confidence to deal with them day to day
- It's given me the funds to pay people to do jobs I no longer can do, so helped me greatly
- I could not have managed without the help of DIAL. They provided invaluable support and advice. I shall always be grateful
- It has helped me by being able to get out with my wife and enjoy life better
- I don't have to worry about filling forms in. It has made my mental health better and I don't have to worry
- Anxiety eased as soon as someone listened. ADD makes filling in forms and staying on track almost impossible and frustrating
- Filling benefit forms in is so stressful, the help and support from DIAL helps alleviate some of the stress, DIAL's help & support is so valuable
- It has made a big difference to how things are. Extra money has made life a lot less stressful

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

DIAL continues to attend a number of events/networking opportunities including the Fuel Poverty partnership and Safer Communities Fund Safer together partnership.

DIAL has been grateful for the continued support of WMDC and Wakefield CCG this year.

Future Development:

DIAL aims to:

- Maintain core services including giving practical support to clients where possible.
- Continue to provide one to one support to people challenging adverse benefit decisions.
- Continue to increase the awareness of DIAL.

Financial review

The net expenditure for the year was £7,071, including net expenditure of £7,979 on unrestricted funds and net income of £908 on restricted funds.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £90,574.

It is the policy of DIAL Wakefield to maintain unrestricted funds, which are the free reserves of the charity. The trustees consider that, in the event of a significant drop in funding, the charity would need to be able to continue providing their current activities for a period of at least 6 months, and up to 12 months, to discharge all financial and contractual liabilities.

Trustees have agreed that a minimum of £50k, and a maximum of £110k, should be held as reserve funds to enable continuation of our services for at least 6 months with the intention to continue for up to 12 months if possible.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 22/07/2022

John Malcolm Sykes (Trustee)

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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.

E J Beverley FCCA

26/07/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL Wakefield

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	71,952	1,250	73,202	71,939
Sales and fees		5,724	-	5,724	6,355
Other income		16	-	16	13
Bank interest		8	-	8	45
Total income		<u>77,700</u>	<u>1,250</u>	<u>78,950</u>	<u>78,352</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	73,470	-	73,470	73,565
Training		29	-	29	-
Volunteer expenses		726	-	726	-
Telephone and internet expenses		887	-	887	820
Postage		838	-	838	500
Printing and stationery		1,525	31	1,556	1,930
Insurance		1,357	-	1,357	1,085
Payroll preparation costs		180	-	180	180
Accountancy and independent examination		768	-	768	708
Repairs, equipment and maintenance		318	195	513	-
Rent and water rates		3,930	-	3,930	3,930
Sundries		91	116	207	191
Depreciation		1,127	-	1,127	1,127
Subscriptions		121	-	121	173
Bank charges		10	-	10	-
DBS checks		198	-	198	-
Shop costs		104	-	104	108
Total expenditure		<u>85,679</u>	<u>342</u>	<u>86,021</u>	<u>84,317</u>
Net income / (expenditure)		<u>(7,979)</u>	<u>908</u>	<u>(7,071)</u>	<u>(5,965)</u>
Fund balances brought forward		<u>103,210</u>	<u>-</u>	<u>103,210</u>	<u>109,175</u>
Fund balances carried forward	(4)	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>

All incoming resources and resources expended derive from continuing activities.

DIAL Wakefield
Balance sheet
as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 4,657	-	4,657	5,784
Total fixed assets	<u>4,657</u>	<u>-</u>	<u>4,657</u>	<u>5,784</u>
Current assets				
Debtors and prepayments	(6) 41	-	41	28
Stock	148	-	148	-
Cash at bank and in hand	(7) 91,153	908	92,061	98,106
Total current assets	<u>91,342</u>	<u>908</u>	<u>92,250</u>	<u>98,134</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 768	-	768	708
Total current liabilities	<u>768</u>	<u>-</u>	<u>768</u>	<u>708</u>
Net current assets / (liabilities)	<u>90,574</u>	<u>908</u>	<u>91,482</u>	<u>97,426</u>
Net assets	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>
Funds				
Unrestricted funds	95,231	-	95,231	103,210
Restricted funds	-	908	908	-
Total funds	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 22/07/2022

John Malcolm Sykes (Trustee)

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office equipment: 15% per annum

Computer equipment: 15% per annum

Stock

Stock is valued at the lower of cost and net realisable value.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2022

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Wakefield Metropolitan District Council	34,206	-	34,206	34,206
Wakefield CCG	36,876	-	36,876	36,876
Wakefield Council	-	1,250	1,250	857
Donations	870	-	870	-
	<u>71,952</u>	<u>1,250</u>	<u>73,202</u>	<u>71,939</u>

3 Staff costs and numbers

	2022 £	2021 £
Gross salaries	67,865	67,640
Social security costs	5,702	5,700
Employment allowance	(4,000)	(4,000)
Pensions	3,903	4,225
	<u>73,470</u>	<u>73,565</u>

The average number employees during the year was 3, being an average of 2.5 full time equivalent (2021: 3, 2.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022 £	2021 £
Costs of the scheme to the charity for the year	3,903	4,225

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Wakefield Council	-	1,250	342	-	908
	<u>-</u>	<u>1,250</u>	<u>342</u>	<u>-</u>	<u>908</u>

Fund name

Purpose of restriction

Wakefield Council Grant towards infection control

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2022

5 Tangible assets	Computer equipment	Office equipment	Total
<u>Cost</u>	£	£	£
At 1 April 2021	6,425	8,659	15,084
Additions	-	-	-
At 31 March 2022	<u>6,425</u>	<u>8,659</u>	<u>15,084</u>
<u>Depreciation</u>			
At 1 April 2021	1,563	7,737	9,300
Charge for year	964	163	1,127
At 31 March 2022	<u>2,527</u>	<u>7,900</u>	<u>10,427</u>
<u>Net book value</u>			
At 31 March 2022	<u>3,898</u>	<u>759</u>	<u>4,657</u>
At 31 March 2021	<u>4,862</u>	<u>922</u>	<u>5,784</u>
6 Debtors and prepayments		2022	2021
		£	£
Other debtors		41	28
		<u>41</u>	<u>28</u>
7 Cash at bank and in hand		2022	2021
		£	£
Cash at bank		92,052	98,091
Cash in hand		9	15
		<u>92,061</u>	<u>98,106</u>
8 Creditors and accruals		2022	2021
		£	£
Accruals		768	708
		<u>768</u>	<u>708</u>

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2022

9 Related party transactions

Trustee expenses

During the year 5 trustees were paid a total of £86 in respect of travel (previous year: 0 trustees and £0).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees, the manager and deputy manager. The total employee benefits received were £64,637 (previous year: £64,459).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022	2021
	£	£
Within one year	566	566
In the second to fifth years inclusive	330	918
	<u>896</u>	<u>1,484</u>

DIAL Wakefield

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

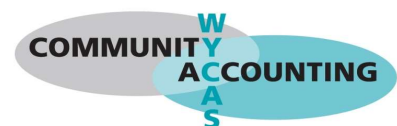
	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	71,952	71,939	1,250	-	73,202	71,939
Sales and fees	5,724	6,355	-	-	5,724	6,355
Other income	16	13	-	-	16	13
Bank interest	8	45	-	-	8	45
Total income	77,700	78,352	1,250	-	78,950	78,352
Expenditure						
Salaries, NIC and pensions	73,470	73,565	-	-	73,470	73,565
Training	29	-	-	-	29	-
Volunteer expenses	726	-	-	-	726	-
Telephone and internet expenses	887	820	-	-	887	820
Postage	838	500	-	-	838	500
Printing and stationery	1,525	1,930	31	-	1,556	1,930
Insurance	1,357	1,085	-	-	1,357	1,085
Payroll preparation costs	180	180	-	-	180	180
Accountancy and independent exam	768	708	-	-	768	708
Repairs, equipment and maintenance	318	-	195	-	513	-
Rent and water rates	3,930	3,930	-	-	3,930	3,930
Sundries	91	191	116	-	207	191
Depreciation	1,127	1,127	-	-	1,127	1,127
Subscriptions	121	173	-	-	121	173
Bank charges	10	-	-	-	10	-
DBS checks	198	-	-	-	198	-
Shop costs	104	108	-	-	104	108
Total expenditure	85,679	84,317	342	-	86,021	84,317
Net income / (expenditure)	(7,979)	(5,965)	908	-	(7,071)	(5,965)
Fund balances brought forward	103,210	109,175	-	-	103,210	109,175
Fund balances carried forward	95,231	103,210	908	-	96,139	103,210

DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

DIAL Wakefield

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

DIAL Wakefield

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Pallagrass Jones	Chair	
John Sykes	Vice Chair and Treasurer	
David Francis	Secretary	
Mark Slater		
Graham Jessey		
Sam Lloyd		
Lorraine Senior		Deceased September 2021
Brian Rawson		
Simon Ramshaw		Appointed 27 May 2022
Charity number	1003466	Registered in England and Wales
Company number	02617983	Registered in England and Wales

Registered and principal address	Bankers
Castleford Civic Centre Ferrybridge Road Castleford WF10 4JH	Lloyds TSB 17 Westgate Wakefield WF1 1JZ

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accountancy Service CIO

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Structure, governance and management

The charity is a company limited by guarantee and was formed on 6 June 1991. It is governed by a memorandum and articles of association as amended at 6 December 2010 and 12 December 2011. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Objectives and activities

The charity's objects

The charity aims to relieve disabled people, principally within the Wakefield Metropolitan District, in particular by the provision of information, advice, practical help and supportive counselling for disabled people or for their carers.

The charity's main activities

Providing a disability information, advice, form completion service and also an appeals service, including advice and representation.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities (continued)

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the prevention or relief of poverty and the advancement of health.

Achievements and performance

We are pleased as a well-respected voluntary organisation to have continued to support our clients in what has been a tumultuous year.

Everyone has been bombarded in terms of their mental and emotional health and their financial wellbeing. Disabled people have been and continue to be disproportionately affected by what life is currently throwing at us in terms of benefits, work and the cost of living. Indeed many are still shielding without support.

DIAL has continued to respond to our client's needs.

Staff started the year home working and then returned to the office in August with staff and volunteers providing services by embracing new technology and working practices.

Although services have been restricted due to Government working guidance within the building DIAL staff and volunteers have:

- Helped to generate over 1 million pounds into the District by helping our clients to maximise their income by successfully obtaining disability benefits this year.
- Helped 276 people to complete their benefit applications.
- Continued to support people to successfully challenge their welfare benefit appeals to the tune of £300,419 with a 100% success rate this year.
- Dealt with 3572 contacts with 4770 issues. Giving advice and information on a range of subjects including benefits, equipment, Social Care, daily living, transport to name but a few.
- Attended a number of on-line events/networking opportunities to promote the needs of service users, provide advice and information, raise awareness of our service and build on our knowledge.

The wellbeing of our client's is of extreme importance to us. We believe in keeping things as simple as possible whilst having a unique, knowledgeable, caring approach to giving advice, information and support.

We have had excellent feedback from people we have helped as indicated in their comments to us when we asked them how DIAL made them feel and what difference our help had made to their health, happiness and wellbeing:

- DIAL has helped me have some self worth back. I lost all confidence in myself. I felt thrown on the scrapheap and nobody cared how I would feel
- Helped with money so I can pay people to do things for me, it was a very big help. Very happy
- Simply knowing you understand my difficulties, and give me the confidence to deal with them day to day
- It's given me the funds to pay people to do jobs I no longer can do, so helped me greatly
- I could not have managed without the help of DIAL. They provided invaluable support and advice. I shall always be grateful
- It has helped me by being able to get out with my wife and enjoy life better
- I don't have to worry about filling forms in. It has made my mental health better and I don't have to worry
- Anxiety eased as soon as someone listened. ADD makes filling in forms and staying on track almost impossible and frustrating
- Filling benefit forms in is so stressful, the help and support from DIAL helps alleviate some of the stress, DIAL's help & support is so valuable
- It has made a big difference to how things are. Extra money has made life a lot less stressful

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

DIAL continues to attend a number of events/networking opportunities including the Fuel Poverty partnership and Safer Communities Fund Safer together partnership.

DIAL has been grateful for the continued support of WMDC and Wakefield CCG this year.

Future Development:

DIAL aims to:

- Maintain core services including giving practical support to clients where possible.
- Continue to provide one to one support to people challenging adverse benefit decisions.
- Continue to increase the awareness of DIAL.

Financial review

The net expenditure for the year was £7,071, including net expenditure of £7,979 on unrestricted funds and net income of £908 on restricted funds.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £90,574.

It is the policy of DIAL Wakefield to maintain unrestricted funds, which are the free reserves of the charity. The trustees consider that, in the event of a significant drop in funding, the charity would need to be able to continue providing their current activities for a period of at least 6 months, and up to 12 months, to discharge all financial and contractual liabilities.

Trustees have agreed that a minimum of £50k, and a maximum of £110k, should be held as reserve funds to enable continuation of our services for at least 6 months with the intention to continue for up to 12 months if possible.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 22/07/2022

John Malcolm Sykes (Trustee)

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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.

E J Beverley FCCA

26/07/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL Wakefield

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	71,952	1,250	73,202	71,939
Sales and fees		5,724	-	5,724	6,355
Other income		16	-	16	13
Bank interest		8	-	8	45
Total income		<u>77,700</u>	<u>1,250</u>	<u>78,950</u>	<u>78,352</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	73,470	-	73,470	73,565
Training		29	-	29	-
Volunteer expenses		726	-	726	-
Telephone and internet expenses		887	-	887	820
Postage		838	-	838	500
Printing and stationery		1,525	31	1,556	1,930
Insurance		1,357	-	1,357	1,085
Payroll preparation costs		180	-	180	180
Accountancy and independent examination		768	-	768	708
Repairs, equipment and maintenance		318	195	513	-
Rent and water rates		3,930	-	3,930	3,930
Sundries		91	116	207	191
Depreciation		1,127	-	1,127	1,127
Subscriptions		121	-	121	173
Bank charges		10	-	10	-
DBS checks		198	-	198	-
Shop costs		104	-	104	108
Total expenditure		<u>85,679</u>	<u>342</u>	<u>86,021</u>	<u>84,317</u>
Net income / (expenditure)		<u>(7,979)</u>	<u>908</u>	<u>(7,071)</u>	<u>(5,965)</u>
Fund balances brought forward		<u>103,210</u>	<u>-</u>	<u>103,210</u>	<u>109,175</u>
Fund balances carried forward	(4)	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>

All incoming resources and resources expended derive from continuing activities.

DIAL Wakefield
Balance sheet
as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 4,657	-	4,657	5,784
Total fixed assets	<u>4,657</u>	<u>-</u>	<u>4,657</u>	<u>5,784</u>
Current assets				
Debtors and prepayments	(6) 41	-	41	28
Stock	148	-	148	-
Cash at bank and in hand	(7) 91,153	908	92,061	98,106
Total current assets	<u>91,342</u>	<u>908</u>	<u>92,250</u>	<u>98,134</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 768	-	768	708
Total current liabilities	<u>768</u>	<u>-</u>	<u>768</u>	<u>708</u>
Net current assets / (liabilities)	<u>90,574</u>	<u>908</u>	<u>91,482</u>	<u>97,426</u>
Net assets	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>
Funds				
Unrestricted funds	95,231	-	95,231	103,210
Restricted funds	-	908	908	-
Total funds	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>

For the year ending 31 March 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 22/07/2022

John Malcolm Sykes (Trustee)

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office equipment: 15% per annum

Computer equipment: 15% per annum

Stock

Stock is valued at the lower of cost and net realisable value.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2022

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Wakefield Metropolitan District Council	34,206	-	34,206	34,206
Wakefield CCG	36,876	-	36,876	36,876
Wakefield Council	-	1,250	1,250	857
Donations	870	-	870	-
	<u>71,952</u>	<u>1,250</u>	<u>73,202</u>	<u>71,939</u>

3 Staff costs and numbers

	2022 £	2021 £
Gross salaries	67,865	67,640
Social security costs	5,702	5,700
Employment allowance	(4,000)	(4,000)
Pensions	3,903	4,225
	<u>73,470</u>	<u>73,565</u>

The average number employees during the year was 3, being an average of 2.5 full time equivalent (2021: 3, 2.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022 £	2021 £
Costs of the scheme to the charity for the year	3,903	4,225

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Wakefield Council	-	1,250	342	-	908
	<u>-</u>	<u>1,250</u>	<u>342</u>	<u>-</u>	<u>908</u>

Fund name

Purpose of restriction

Wakefield Council Grant towards infection control

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2022

5 Tangible assets	Computer equipment	Office equipment	Total
<u>Cost</u>	£	£	£
At 1 April 2021	6,425	8,659	15,084
Additions	-	-	-
At 31 March 2022	<u>6,425</u>	<u>8,659</u>	<u>15,084</u>
<u>Depreciation</u>			
At 1 April 2021	1,563	7,737	9,300
Charge for year	964	163	1,127
At 31 March 2022	<u>2,527</u>	<u>7,900</u>	<u>10,427</u>
<u>Net book value</u>			
At 31 March 2022	<u>3,898</u>	<u>759</u>	<u>4,657</u>
At 31 March 2021	<u>4,862</u>	<u>922</u>	<u>5,784</u>
6 Debtors and prepayments		2022	2021
		£	£
Other debtors		41	28
		<u>41</u>	<u>28</u>
7 Cash at bank and in hand		2022	2021
		£	£
Cash at bank		92,052	98,091
Cash in hand		9	15
		<u>92,061</u>	<u>98,106</u>
8 Creditors and accruals		2022	2021
		£	£
Accruals		768	708
		<u>768</u>	<u>708</u>

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2022

9 Related party transactions

Trustee expenses

During the year 5 trustees were paid a total of £86 in respect of travel (previous year: 0 trustees and £0).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees, the manager and deputy manager. The total employee benefits received were £64,637 (previous year: £64,459).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

10 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	2022	2021
	£	£
Within one year	566	566
In the second to fifth years inclusive	330	918
	<u>896</u>	<u>1,484</u>

DIAL Wakefield

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022	2021	2022	2021	2022	2021
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	71,952	71,939	1,250	-	73,202	71,939
Sales and fees	5,724	6,355	-	-	5,724	6,355
Other income	16	13	-	-	16	13
Bank interest	8	45	-	-	8	45
Total income	77,700	78,352	1,250	-	78,950	78,352
Expenditure						
Salaries, NIC and pensions	73,470	73,565	-	-	73,470	73,565
Training	29	-	-	-	29	-
Volunteer expenses	726	-	-	-	726	-
Telephone and internet expenses	887	820	-	-	887	820
Postage	838	500	-	-	838	500
Printing and stationery	1,525	1,930	31	-	1,556	1,930
Insurance	1,357	1,085	-	-	1,357	1,085
Payroll preparation costs	180	180	-	-	180	180
Accountancy and independent exam	768	708	-	-	768	708
Repairs, equipment and maintenance	318	-	195	-	513	-
Rent and water rates	3,930	3,930	-	-	3,930	3,930
Sundries	91	191	116	-	207	191
Depreciation	1,127	1,127	-	-	1,127	1,127
Subscriptions	121	173	-	-	121	173
Bank charges	10	-	-	-	10	-
DBS checks	198	-	-	-	198	-
Shop costs	104	108	-	-	104	108
Total expenditure	85,679	84,317	342	-	86,021	84,317
Net income / (expenditure)	(7,979)	(5,965)	908	-	(7,071)	(5,965)
Fund balances brought forward	103,210	109,175	-	-	103,210	109,175
Fund balances carried forward	95,231	103,210	908	-	96,139	103,210

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable 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 charitable 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 ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 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
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- 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.

E J Beverley

Signed:

Name: E J Beverley FCCA

26/07/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW