

DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

Annual Report and Financial Statements for the year ended 31 March 2023



West Yorkshire Community Accounting Service

DIAL Wakefield

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

DIAL Wakefield

Trustees' report for the year ended 31 March 2023

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		
Mark Slater		
Graham Jessey		
Sam Lloyd	Secretary	
Brian Rawson		Resigned 28 October 2022
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	Lloyds TSB
Ferrybridge Road	17 Westgate
Castleford	Wakefield
WF10 4JH	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 2023

Objectives and activities

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 to still be here and able to support our clients as a well-respected voluntary organisation.

Disabled people continue to be disproportionately affected by the Cost of Living crisis and the after effects of COVID.

DIAL staff and volunteers have continued to provide services that our clients tell us they need.

DIAL staff and volunteers have:

- Helped to generate over 1.7 million pounds into the District by helping our clients to maximise their income by successfully obtaining disability benefits this year.
- Helped 373 people to complete their benefit applications.
- Continued to support people to successfully challenge their welfare benefit appeals to the tune of £768,810 with a 95% success rate this year.
- Dealt with 5447 contacts with 7755 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.
- Undertaken outreach sessions at Crofton Health Centre as part of the Live Well Wakefield Social Prescribing Hub.

Our client's well-being is of extreme importance to us. We continue to keep 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.

"Feel more relaxed. Less stressed. Stress head made easier".

"More relaxed and at ease. I knew my problem was in good hands".

"Feel calmer and more confident. Stress relieved, not panicking about doing it wrong".

"Felt comfortable and able to talk. Got me out of a minefield as I am not good with forms".

"Felt comfortable and reassured. The extra income has been a great help to get my mobility scooter and wheelchair so I can now go out again".

"Felt fantastic. More at ease and comfortable, very happy person".

"Felt comfortable. It has made a big difference. I don't have to work as many hours as I used to".

"Took weight off. Amazing, massive help and support. Massive relief. Gave independence and dignity. Took pressure off. Helped with terrible stress. Massive help to all the family."

"Was apprehensive due to mental health issues but given time to relax and get through. Felt more together afterwards".

"Felt more relaxed and calm. Felt someone understood my problems and was very patient".

"Brilliant and felt able to open up about my real problems. Loads better now the weight is off my shoulders".

"Felt very comfortable and relaxed. Didn't feel as if I was begging. Made a lot of difference to peace of mind."

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance (continued)

DIAL continues to attend a number of events/networking opportunities including the 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.
- Recruit further volunteers to our team.

Financial review

The net income for the year was £559, including net expenditure of £968 on unrestricted funds and net income of £1,527 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 £90,253.

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 2023

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.

approved by the board of trustees on 28/07/2023

J M 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 2023, 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

04/08/2023

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 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	72,507	2,000	74,507	73,202
Sales and fees		8,662	-	8,662	5,724
Other income		235	-	235	16
Bank interest		139	-	139	8
Total income		81,543	2,000	83,543	78,950
Expenditure on:					
Salaries, NIC and pensions	(3)	67,144	-	67,144	73,470
Staff travel expenses		408	-	408	-
Training		-	-	-	29
Volunteer expenses		2,648	-	2,648	726
Telephone and internet expenses		1,038	-	1,038	887
Postage		1,125	-	1,125	838
Printing and stationery		1,763	-	1,763	1,556
Insurance		715	-	715	1,357
Payroll preparation costs		207	-	207	180
Accountancy and independent examination		806	-	806	768
Repairs, equipment and maintenance		287	-	287	513
Rent and water rates		3,930	-	3,930	3,930
Sundries		569	-	569	207
Depreciation		1,212	-	1,212	1,127
Subscriptions		249	-	249	121
Bank charges		-	-	-	10
DBS checks		51	-	51	198
Shop costs		273	-	273	104
Room Hire		86	473	559	-
Total expenditure		82,511	473	82,984	86,021
Net income / (expenditure)		(968)	1,527	559	(7,071)
Fund balances brought forward		95,231	908	96,139	103,210
Fund balances carried forward	(4)	94,263	2,435	96,698	96,139

All incoming resources and resources expended derive from continuing activities.

DIAL Wakefield
Balance sheet
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 4,010	-	4,010	4,657
Total fixed assets	<u>4,010</u>	<u>-</u>	<u>4,010</u>	<u>4,657</u>
Current assets				
Stock	237	-	237	148
Debtors and prepayments	(6) 200	-	200	41
Cash at bank and in hand	(7) 108,393	2,435	110,828	92,061
Total current assets	<u>108,830</u>	<u>2,435</u>	<u>111,265</u>	<u>92,250</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 18,577	-	18,577	768
Total current liabilities	<u>18,577</u>	<u>-</u>	<u>18,577</u>	<u>768</u>
Net current assets / (liabilities)	<u>90,253</u>	<u>2,435</u>	<u>92,688</u>	<u>91,482</u>
Net assets	<u>94,263</u>	<u>2,435</u>	<u>96,698</u>	<u>96,139</u>
Funds				
Unrestricted funds	94,263	-	94,263	95,231
Restricted funds	-	2,435	2,435	908
Total funds	<u>94,263</u>	<u>2,435</u>	<u>96,698</u>	<u>96,139</u>

For the year ending 31 March 2023 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 28/07/2023

J M Sykes (Trustee)

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2023

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 2023

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

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Wakefield Metropolitan District Council	-	2,000	2,000	34,206
Wakefield CCG	36,876	-	36,876	36,876
Wakefield Council	34,206	-	34,206	1,250
Donations	1,425	-	1,425	870
	<u>72,507</u>	<u>2,000</u>	<u>74,507</u>	<u>73,202</u>

3 Staff costs and numbers

	2023	2022
	£	£
Gross salaries	63,101	67,865
Social security costs	5,252	5,702
Employment allowance	(5,000)	(4,000)
Pensions	3,791	3,903
	<u>67,144</u>	<u>73,470</u>

The average number of employees during the year was 3, being an average of 2.3 full time equivalent (2022: 3, 2.5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2023	2022
	£	£
Costs of the scheme to the charity for the year	3,791	3,903

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Wakefield MDC	908	2,000	473	-	2,435
	<u>908</u>	<u>2,000</u>	<u>473</u>	<u>-</u>	<u>2,435</u>

Fund name

Wakefield MDC

Purpose of restriction

Grant towards infection control

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2023

9 Related party transactions

Trustee expenses

During the year 5 trustees were paid a total of £413.70 in respect of travel (previous year: 5 trustees and £86).

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 total employee benefits received by key management personnel were £58,695 (previous year: £64,637).

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:

	2023	2022
	£	£
Within one year	330	566
In the second to fifth years inclusive	-	330
	<u>330</u>	<u>896</u>

DIAL Wakefield

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	72,507	71,952	2,000	1,250	74,507	73,202
Sales and fees	8,662	5,724	-	-	8,662	5,724
Other income	235	16	-	-	235	16
Bank interest	139	8	-	-	139	8
Total income	81,543	77,700	2,000	1,250	83,543	78,950
Expenditure						
Salaries, NIC and pensions	67,144	73,470	-	-	67,144	73,470
Staff travel expenses	408	-	-	-	408	-
Training	-	29	-	-	-	29
Volunteer expenses	2,648	726	-	-	2,648	726
Telephone and internet expenses	1,038	887	-	-	1,038	887
Postage	1,125	838	-	-	1,125	838
Printing and stationery	1,763	1,525	-	31	1,763	1,556
Insurance	715	1,357	-	-	715	1,357
Payroll preparation costs	207	180	-	-	207	180
Independent examination	806	768	-	-	806	768
Repairs, equip. and maintenance	287	318	-	195	287	513
Rent and water rates	3,930	3,930	-	-	3,930	3,930
Sundries	569	91	-	116	569	207
Depreciation	1,212	1,127	-	-	1,212	1,127
Subscriptions	249	121	-	-	249	121
Bank charges	-	10	-	-	-	10
DBS checks	51	198	-	-	51	198
Shop costs	273	104	-	-	273	104
Room Hire	86	-	473	-	559	-
Total expenditure	82,511	85,679	473	342	82,984	86,021
Net income / (expenditure)	(968)	(7,979)	1,527	908	559	(7,071)
Fund balances brought forward	95,231	103,210	908	-	96,139	103,210
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DIAL Wakefield

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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.

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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

04/08/2023

West Yorkshire Community Accountancy Service CIO

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34 Lupton Street
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