

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 2024, 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

Signed:

Name: E J Beverley FCCA

02/10/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

Annual Report and Financial Statements

for the year ended 31 March 2024



DIAL Wakefield

Annual Report and Financial Statements for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

DIAL Wakefield

Trustees' report for the year ended 31 March 2024

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
David Pallagrass Jones	Chair
John Sykes	Vice Chair and Treasurer
David Francis	
Mark Slater	
Graham Jessey	
Sam Lloyd	Secretary
Simon Ramshaw	

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 2024

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 have been challenged this year with helping an increasing number of people affected by the 'cost of living crisis' following on from the pandemic.

The health and wellbeing of Disabled people continues to be disproportionately affected by such crises. Many local people have found themselves thrust into poverty. We anticipate this will sadly continue for some time so we continue to work tirelessly and know we need to step up to continue to be a well -respected voluntary organization in the District.

Although it continues to be difficult to find suitable volunteers we have been lucky enough to recruit two new volunteers this year who have made an excellent addition to the team, providing telephone and face-to -face advice and helping clients to maximise their income with benefit applications.

DIAL staff and volunteers have-

- Helped to generate over 2.7 million pounds into the District by helping our clients to maximise their income by successfully obtaining disability benefits this year. A million pounds over what was generated last year.
- Helped 552 people to complete their benefit applications. An increase of 47% from last year.
- We have supported 84 people to successfully challenge their welfare benefit appeals enabling them to obtain £959,865 with a 93% success rate this year. The national average being 62%.
- Dealt with 6,454 contacts with 9,108 issues. Giving advice and information on a range of subjects including benefits, equipment, Social Care, daily living, transport to name but a few.
- Dealt with a number of referrals from a range of Social Services and other professionals including Live Well Wakefield, Age UK, Citizens Advice.
- 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.

Our unique, knowledgeable, caring approach to giving advice, information and support has improved the wellbeing of those who use our service as well as our staff and volunteers.

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.

"I spent most of my childhood in hospital and missed school. Could not have done it without your help".

"Although I suffer terrible with anxiety etc I felt comfortable around the staff". "Couldn't ask for better".

"Listened, advised, great service".

"Mum has dementia. The service we were provided with was fantastic and I do think without this help we wouldn't have been successful. We can't thank DIAL enough".

"Has changed my life completely. Now feel safer knowing I can afford things".

"More confident knowing service is here".

"Big change now like new life".

"Its made a great difference to me both mentally and financially as I don't have to worry about having a day off work".

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance (continued)

“Support was second to none- made me feel more secure just knowing DIAL would help no matter what”.

“I am not as stressed because of DIAL's help”.

“Much happier now I can afford to get help”.

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.

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

Financial review

The net expenditure for the year was £2,941, including net expenditure of £2,482 on unrestricted funds and net expenditure of £459 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £88,983.

A clear policy on proactively managing reserves is key to ensuring the financial stability of DIAL Wakefield to enable the delivery of its services.

To instil confidence, and to maintain the trust and mutual respect of our service users and core funding providers, DIAL Wakefield must demonstrate it is solvent, that our financial position is being reviewed on a regular basis, and that we have an agreed, transparent policy in place to deal effectively with all foreseeable, adverse situations.

It is the policy of DIAL Wakefield to generate surpluses wherever possible to aid financial security and to maintain an adequate and appropriate level of reserves.

The minimum reserve level of £50k, and the maximum reserve level of £110k will remain unchanged.

The period for which reserved funds would be used to enable continuation of services is currently stated as for at least 6 months, with the intention to continue for up to 12 months if possible, and these periods will remain.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2024

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 27/09/2024

John Malcolm Sykes (Trustee)

DIAL Wakefield

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E J Beverley FCCA

02/10/2024

West Yorkshire Community Accountancy Service CIO

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DIAL Wakefield
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	73,855	-	73,855	74,507
Sales and fees		11,217	-	11,217	8,662
Other income		477	-	477	235
Bank interest		691	-	691	139
Total income		86,240	-	86,240	83,543
Expenditure on:					
Salaries, NIC and pensions	(3)	72,298	-	72,298	67,144
Staff travel expenses		304	-	304	408
Volunteer expenses		3,320	-	3,320	2,648
Telephone and internet expenses		1,535	-	1,535	1,038
Postage		722	-	722	1,125
Printing and stationery		2,357	-	2,357	1,763
Insurance		743	-	743	715
Payroll preparation costs		216	-	216	207
Accountancy and independent examination		858	-	858	806
Repairs, equipment and maintenance		-	-	-	287
Rent and water rates		3,930	-	3,930	3,930
Sundries		878	59	937	569
Depreciation		1,212	-	1,212	1,212
Subscriptions		112	-	112	249
DBS checks		-	-	-	51
Shop costs		237	-	237	273
Room Hire		-	400	400	559
Total expenditure		88,722	459	89,181	82,984
Net income / (expenditure)		(2,482)	(459)	(2,941)	559
Fund balances brought forward		94,263	2,435	96,698	96,139
Fund balances carried forward	(4)	91,781	1,976	93,757	96,698

All incoming resources and resources expended derive from continuing activities.

DIAL Wakefield
Balance sheet
as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 2,798	-	2,798	4,010
Total fixed assets	<u>2,798</u>	<u>-</u>	<u>2,798</u>	<u>4,010</u>
Current assets				
Stock	210	-	210	237
Debtors and prepayments	(6) 14	-	14	200
Cash at bank and in hand	(7) 89,617	1,976	91,593	110,828
Total current assets	<u>89,841</u>	<u>1,976</u>	<u>91,817</u>	<u>111,265</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 858	-	858	18,577
Total current liabilities	<u>858</u>	<u>-</u>	<u>858</u>	<u>18,577</u>
Net current assets / (liabilities)	<u>88,983</u>	<u>1,976</u>	<u>90,959</u>	<u>92,688</u>
Net assets	<u>91,781</u>	<u>1,976</u>	<u>93,757</u>	<u>96,698</u>
Funds				
Unrestricted funds	91,781	-	91,781	94,263
Restricted funds	-	1,976	1,976	2,435
Total funds	<u>91,781</u>	<u>1,976</u>	<u>93,757</u>	<u>96,698</u>

For the year ending 31 March 2024 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 are 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 27/09/2024

John Malcolm Sykes (Trustee)

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2024

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, if 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 2024

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	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Wakefield Metropolitan District Council	34,206	-	34,206	34,206
Wakefield Integrated Care Board (formerly CCG)	36,876	-	36,876	36,876
Wakefield MDC	-	-	-	2,000
Donations	2,773	-	2,773	1,425
	<u>73,855</u>	<u>-</u>	<u>73,855</u>	<u>74,507</u>

3 Staff costs and numbers	2024 £	2023 £
Gross salaries	67,666	63,101
Social security costs	5,572	5,252
Employment allowance	(5,000)	(5,000)
Pensions	4,060	3,791
	<u>72,298</u>	<u>67,144</u>

The average number of employees during the year was 3, being an average of 2.6 full time equivalent (2023: 3, 2.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024 £	2023 £
Costs of the scheme to the charity for the year	4,060	3,791

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Wakefield MDC	2,435	-	459	-	1,976
	<u>2,435</u>	<u>-</u>	<u>459</u>	<u>-</u>	<u>1,976</u>

Fund name	Purpose of restriction
Wakefield MDC	Grant towards infection control.

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2024

5 Tangible assets	Computer equipment	Office equipment	Total
	£	£	£
Cost			
At 1 April 2023	6,990	8,659	15,649
Additions	-	-	-
At 31 March 2024	<u>6,990</u>	<u>8,659</u>	<u>15,649</u>
Depreciation			
At 1 April 2023	3,576	8,063	11,639
Charge for year	1,049	163	1,212
At 31 March 2024	<u>4,625</u>	<u>8,226</u>	<u>12,851</u>
Net book value			
At 31 March 2024	<u>2,365</u>	<u>433</u>	<u>2,798</u>
At 1 April 2023	<u>3,414</u>	<u>596</u>	<u>4,010</u>
6 Debtors and prepayments		2024	2023
		£	£
Debtors		-	200
Other debtors		14	-
		<u>14</u>	<u>200</u>
7 Cash at bank and in hand		2024	2023
		£	£
Cash at bank		91,584	110,824
Cash in hand		9	4
		<u>91,593</u>	<u>110,828</u>
8 Creditors and accruals		2024	2023
		£	£
Accruals		858	806
Deferred income (see note below for analysis)		-	17,771
		<u>858</u>	<u>18,577</u>
Deferred income		Deferred to next year	Released from last year
		£	£
Grant income		-	17,771
		<u>-</u>	<u>17,771</u>
Item name	Reason for deferral		
Grant income	Grant for the period April 2023 to June 2023		

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2024

9 Related party transactions

Trustee expenses

During the year 3 trustees were paid a total of £205 in respect of travel (previous year: 5 trustees and £414).

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 £61,796 (previous year: £58,695).

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:

	2024	2023
	£	£
Within one year	648	330
In the second to fifth years inclusive	<u>2,106</u>	<u>-</u>
	<u>2,754</u>	<u>330</u>

DIAL Wakefield

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	73,855	72,507	-	2,000	73,855	74,507
Sales and fees	11,217	8,662	-	-	11,217	8,662
Other income	477	235	-	-	477	235
Bank interest	691	139	-	-	691	139
Total income	86,240	81,543	-	2,000	86,240	83,543
Expenditure						
Salaries, NIC and pensions	72,298	67,144	-	-	72,298	67,144
Staff travel expenses	304	408	-	-	304	408
Volunteer expenses	3,320	2,648	-	-	3,320	2,648
Telephone and internet expenses	1,535	1,038	-	-	1,535	1,038
Postage	722	1,125	-	-	722	1,125
Printing and stationery	2,357	1,763	-	-	2,357	1,763
Insurance	743	715	-	-	743	715
Payroll preparation costs	216	207	-	-	216	207
Accountancy and independent exami	858	806	-	-	858	806
Repairs, equipment and maintenanc	-	287	-	-	-	287
Rent and water rates	3,930	3,930	-	-	3,930	3,930
Sundries	878	569	59	-	937	569
Depreciation	1,212	1,212	-	-	1,212	1,212
Subscriptions	112	249	-	-	112	249
DBS checks	-	51	-	-	-	51
Shop costs	237	273	-	-	237	273
Room Hire	-	86	400	473	400	559
Total expenditure	88,722	82,511	459	473	89,181	82,984
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