

# DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

## Annual Report and Financial Statements for the year ended 31 March 2025



# **DIAL Wakefield**

## **Annual Report and Financial Statements for the year ended 31 March 2025**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **DIAL Wakefield**

## **Trustees' report for the year ended 31 March 2025**

### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
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

<b>Registered and principal address</b>	<b>Bankers</b>
City Limits	Lloyds TSB
Thornhill Street	17 Westgate
Wakefield	Wakefield
WF1 1NL	WF1 1JZ

### **Independent examiner**

Sarah Coates MAAT

### **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.

# **DIAL Wakefield**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

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.

#### **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**

This year has continued to be challenging with the Cost of Living crisis continuing to impact on our community.

The health and wellbeing of Disabled people is disproportionately affected by such crises and unfortunately there seems to be more to come in terms of Welfare cuts.

DIAL Wakefield continues to work tirelessly to give our clients telephone and face-to-face appointments. Dealing with a variety of enquiries from clients and other organisations, giving practical help and signposting to other services where appropriate.

With between 8-10 staff and volunteers this year.

We helped **6,467** clients with **8,843** issues. Giving advice and information on a range of subjects including benefits and appeals, equipment, Social Care, daily living, transport to name but a few.

Our staff and volunteer team gave advice and practical help to 540 clients to maximise their income this year by helping with Disability benefit applications.

DIAL also continued to provide a very successful Appeal service to help clients to challenge adverse benefit decisions. We have supported 112 people to successfully challenge their welfare benefit decisions enabling them to obtain £1,402,063 with a 94% success rate this year. The national average being between 65-70%.

The icing on the cake this year came from 496 clients advising us that their claims were successful with our help. Generating over £3.8 million into the District.

We have 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.

Again 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 continue to have 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.

"Advice worker was excellent, really helpful and understanding. I would not have been able to fill in the form without his support".

"I was treated with compassion, courtesy and kindness. Thank you. My daily living standards have improved".

"You got me through a very dark place. Your help and care is thoughtful beyond belief".

"Took all the stress away".

"Fantastic - used to sit and cry but don't now".

# **DIAL Wakefield**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Achievements and performance (continued)**

“Increased income really helps”.

“thank you very much without kind people like DIAL then most people would quit the process. Big thanks”.

### **Future Development:**

A move to a new building in 2025 will be an undertaking for us but will give us the opportunity to build on our service and team and:

- 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 Integrated Care Board as part of a three year funding plan. Their recognition of our work is much appreciated and the sense of certainty that it brings for us.

### **Financial review**

The net income for the year was £40,671 of which £15,751 was unrestricted funds and £24,920 restricted funds.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £106,846.

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 2025**

#### **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 05/11/2025

John 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 2025, which are set out on pages 7 to 12.

### **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.

Sarah Coates MAAT

05/11/2025

### **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 2025**

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	5,845	120,100	125,945	73,855
Sales and fees		12,175	-	12,175	11,217
Other income		407	-	407	477
Bank interest		735	-	735	691
<b>Total income</b>		<u>19,162</u>	<u>120,100</u>	<u>139,262</u>	<u>86,240</u>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	-	81,508	81,508	72,298
Staff travel expenses		-	382	382	304
Volunteer expenses		-	3,100	3,100	3,320
Telephone and internet expenses		-	1,214	1,214	1,535
Postage		-	579	579	722
Printing and stationery		-	1,948	1,948	2,357
Insurance		-	743	743	743
Payroll preparation costs		-	216	216	216
Accountancy and independent examination		-	1,140	1,140	858
Rent and water rates		-	3,930	3,930	3,930
Sundries		-	154	154	937
Depreciation		1,212	-	1,212	1,212
Subscriptions		-	732	732	112
Shop costs		-	-	-	237
Room Hire		302	-	302	400
Training		482	434	916	-
Events and activities		515	-	515	-
<b>Total expenditure</b>		<u>2,511</u>	<u>96,080</u>	<u>98,591</u>	<u>89,181</u>
<b>Net income / (expenditure)</b>		<u>16,651</u>	<u>24,020</u>	<u>40,671</u>	<u>(2,941)</u>
<b>Net movement in funds</b>		<u>16,651</u>	<u>24,020</u>	<u>40,671</u>	<u>(2,941)</u>
<b>Fund balances brought forward</b>		<u>92,119</u>	<u>1,976</u>	<u>94,095</u>	<u>97,036</u>
<b>Fund balances carried forward</b>	(4)	<u>108,770</u>	<u>25,996</u>	<u>134,766</u>	<u>94,095</u>

All incoming resources and resources expended derive from continuing activities.

**DIAL Wakefield**  
**Balance sheet**  
**as at 31 March 2025**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 1,586	-	1,586	2,798
<b>Total fixed assets</b>	<u>1,586</u>	<u>-</u>	<u>1,586</u>	<u>2,798</u>
<b>Current assets</b>				
Stock	120	-	120	210
Debtors and prepayments	(6) -	-	-	14
Cash at bank and in hand	(7) 107,866	25,996	133,862	91,593
<b>Total current assets</b>	<u>107,986</u>	<u>25,996</u>	<u>133,982</u>	<u>91,817</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 1,140	-	1,140	858
<b>Total current liabilities</b>	<u>1,140</u>	<u>-</u>	<u>1,140</u>	<u>858</u>
<b>Net current assets / (liabilities)</b>	<u>106,846</u>	<u>25,996</u>	<u>132,842</u>	<u>90,959</u>
<b>Net assets</b>	<u>108,432</u>	<u>25,996</u>	<u>134,428</u>	<u>93,757</u>
<b>Funds</b>				
Unrestricted funds	108,770	-	108,770	91,781
Restricted funds	-	25,996	25,996	1,976
<b>Total funds</b>	<u>108,770</u>	<u>25,996</u>	<u>134,766</u>	<u>93,757</u>

For the year ending 31 March 2025 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 05/11/2025

John Sykes (Trustee)

# **DIAL Wakefield**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **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.

##### **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.

**DIAL Wakefield**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Wakefield Metropolitan District Council (MDC)	-	120,100	120,100	34,206
Wakefield Integrated Care Board (formerly CCG)	-	-	-	36,876
Donations	5,845	-	5,845	2,773
	<u>5,845</u>	<u>120,100</u>	<u>125,945</u>	<u>73,855</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	75,355	67,666
Social security costs	6,632	5,572
Employment allowance	(5,000)	(5,000)
Pensions	4,521	4,060
	<u>81,508</u>	<u>72,298</u>

The average number of employees during the year was 3, being an average of 2.6 full time equivalent (2024: 3, 2.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	4,521	4,060

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Wakefield MDC	<u>1,976</u>	<u>120,100</u>	<u>96,080</u>	<u>-</u>	<u>25,996</u>
	<u>1,976</u>	<u>120,100</u>	<u>96,080</u>	<u>-</u>	<u>25,996</u>

Fund name	Purpose of restriction
Wakefield MDC	Grant towards salaries and administration costs.

5 Tangible assets	Computer equipment	Office equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	6,990	8,659	15,649
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	<u>6,990</u>	<u>8,659</u>	<u>15,649</u>
<b>Depreciation</b>			
At 1 April 2024	4,625	8,226	12,851
Depn reversed re. disposals	-	-	-
Charge for year	1,049	163	1,212
At 31 March 2025	<u>5,674</u>	<u>8,389</u>	<u>14,063</u>
<b>Net book value</b>			
At 31 March 2025	<u>1,316</u>	<u>270</u>	<u>1,586</u>
At 31 March 2024	<u>2,365</u>	<u>433</u>	<u>2,798</u>

**DIAL Wakefield**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>6 Debtors and prepayments</b>	2025	2024
	£	£
Other debtors	-	14
	<u>-</u>	<u>14</u>

<b>7 Cash at bank and in hand</b>	2025	2024
	£	£
Cash at bank	133,857	91,584
Cash in hand	5	9
	<u>133,862</u>	<u>91,593</u>

<b>8 Creditors and accruals</b>	2025	2024
	£	£
Accruals	1,140	858
	<u>1,140</u>	<u>858</u>

**9 Related party transactions**

**Trustee expenses**

During the year 3 trustees were paid a total of £128 in respect of travel (previous year: 3 trustees and £205).

**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 £67,041 (previous year: £61,796).

**10 Operating leases**

Expected future minimum lease payments over the remaining life of the	2025	2024
	£	£
Within one year	648	648
In the second to fifth years inclusive	1,458	2,106
	<u>2,106</u>	<u>2,754</u>

## DIAL Wakefield

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025	2024	2025	2024	2025	2024
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	5,845	73,855	120,100	-	125,945	73,855
Sales and fees	12,175	11,217	-	-	12,175	11,217
Other income	407	477	-	-	407	477
Bank interest	735	691	-	-	735	691
<b>Total income</b>	<b>19,162</b>	<b>86,240</b>	<b>120,100</b>	<b>-</b>	<b>139,262</b>	<b>86,240</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	-	72,298	81,508	-	81,508	72,298
Staff travel expenses	-	304	382	-	382	304
Volunteer expenses	-	3,320	3,100	-	3,100	3,320
Telephone and internet expenses	-	1,535	1,214	-	1,214	1,535
Postage	-	722	579	-	579	722
Printing and stationery	-	2,357	1,948	-	1,948	2,357
Insurance	-	743	743	-	743	743
Payroll preparation costs	-	216	216	-	216	216
Accountancy and independent exami	-	858	1,140	-	1,140	858
Rent and water rates	-	3,930	3,930	-	3,930	3,930
Sundries	-	878	154	59	154	937
Depreciation	1,212	1,212	-	-	1,212	1,212
Subscriptions	-	112	732	-	732	112
Shop costs	-	237	-	-	-	237
Room Hire	302	-	-	400	302	400
Training	482	-	434	-	916	-
Events and activities	515	-	-	-	515	-
<b>Total expenditure</b>	<b>2,511</b>	<b>88,722</b>	<b>96,080</b>	<b>459</b>	<b>98,591</b>	<b>89,181</b>
<b>Net income / (expenditure)</b>	<b>16,651</b>	<b>(2,482)</b>	<b>24,020</b>	<b>(459)</b>	<b>40,671</b>	<b>(2,941)</b>
<b>Fund balances brought forward</b>	<b>91,781</b>	<b>94,263</b>	<b>1,976</b>	<b>2,435</b>	<b>93,757</b>	<b>96,698</b>
<b>Fund balances carried forward</b>	<b>108,432</b>	<b>91,781</b>	<b>25,996</b>	<b>1,976</b>	<b>134,428</b>	<b>93,757</b>

# DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

## Annual Report and Financial Statements for the year ended 31 March 2025



# **DIAL Wakefield**

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**Prepared by West Yorkshire Community Accountancy Service CIO**

# **DIAL Wakefield**

## **Trustees' report for the year ended 31 March 2025**

### **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:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
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

<b>Registered and principal address</b>	<b>Bankers</b>
City Limits	Lloyds TSB
Thornhill Street	17 Westgate
Wakefield	Wakefield
WF1 1NL	WF1 1JZ

### **Independent examiner**

Sarah Coates MAAT

### **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.

# **DIAL Wakefield**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Objectives and activities**

#### **The charity's objects**

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.

#### **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**

This year has continued to be challenging with the Cost of Living crisis continuing to impact on our community.

The health and wellbeing of Disabled people is disproportionately affected by such crises and unfortunately there seems to be more to come in terms of Welfare cuts.

DIAL Wakefield continues to work tirelessly to give our clients telephone and face-to-face appointments. Dealing with a variety of enquiries from clients and other organisations, giving practical help and signposting to other services where appropriate.

With between 8-10 staff and volunteers this year.

We helped **6,467** clients with **8,843** issues. Giving advice and information on a range of subjects including benefits and appeals, equipment, Social Care, daily living, transport to name but a few.

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The icing on the cake this year came from 496 clients advising us that their claims were successful with our help. Generating over £3.8 million into the District.

We have 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.

Again 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 continue to have 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.

"Advice worker was excellent, really helpful and understanding. I would not have been able to fill in the form without his support".

"I was treated with compassion, courtesy and kindness. Thank you. My daily living standards have improved".

"You got me through a very dark place. Your help and care is thoughtful beyond belief".

"Took all the stress away".

"Fantastic - used to sit and cry but don't now".

# **DIAL Wakefield**

## **Trustees' report (continued) for the year ended 31 March 2025**

### **Achievements and performance (continued)**

“Increased income really helps”.

“thank you very much without kind people like DIAL then most people would quit the process. Big thanks”.

### **Future Development:**

A move to a new building in 2025 will be an undertaking for us but will give us the opportunity to build on our service and team and:

- 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 Integrated Care Board as part of a three year funding plan. Their recognition of our work is much appreciated and the sense of certainty that it brings for us.

### **Financial review**

The net income for the year was £40,671 of which £15,751 was unrestricted funds and £24,920 restricted funds.

### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £106,846.

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 2025**

### **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 05/11/2025

John 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 2025, which are set out on pages 7 to 12.

### **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.

Sarah Coates MAAT

05/11/2025

### **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 2025**

	Notes	2025	2025	2025	2024
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Grants and donations	(2)	5,845	120,100	125,945	73,855
Sales and fees		12,175	-	12,175	11,217
Other income		407	-	407	477
Bank interest		735	-	735	691
<b>Total income</b>		<b>19,162</b>	<b>120,100</b>	<b>139,262</b>	<b>86,240</b>
<b>Expenditure on:</b>					
Salaries, NIC and pensions	(3)	-	81,508	81,508	72,298
Staff travel expenses		-	382	382	304
Volunteer expenses		-	3,100	3,100	3,320
Telephone and internet expenses		-	1,214	1,214	1,535
Postage		-	579	579	722
Printing and stationery		-	1,948	1,948	2,357
Insurance		-	743	743	743
Payroll preparation costs		-	216	216	216
Accountancy and independent examination		-	1,140	1,140	858
Rent and water rates		-	3,930	3,930	3,930
Sundries		-	154	154	937
Depreciation		1,212	-	1,212	1,212
Subscriptions		-	732	732	112
Shop costs		-	-	-	237
Room Hire		302	-	302	400
Training		482	434	916	-
Events and activities		515	-	515	-
<b>Total expenditure</b>		<b>2,511</b>	<b>96,080</b>	<b>98,591</b>	<b>89,181</b>
<b>Net income / (expenditure)</b>		<b>16,651</b>	<b>24,020</b>	<b>40,671</b>	<b>(2,941)</b>
<b>Net movement in funds</b>		<b>16,651</b>	<b>24,020</b>	<b>40,671</b>	<b>(2,941)</b>
<b>Fund balances brought forward</b>		<b>92,119</b>	<b>1,976</b>	<b>94,095</b>	<b>97,036</b>
<b>Fund balances carried forward</b>	(4)	<b>108,770</b>	<b>25,996</b>	<b>134,766</b>	<b>94,095</b>

All incoming resources and resources expended derive from continuing activities.

**DIAL Wakefield**  
**Balance sheet**  
**as at 31 March 2025**

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets	(5) 1,586	-	1,586	2,798
<b>Total fixed assets</b>	<u>1,586</u>	<u>-</u>	<u>1,586</u>	<u>2,798</u>
<b>Current assets</b>				
Stock	120	-	120	210
Debtors and prepayments	(6) -	-	-	14
Cash at bank and in hand	(7) 107,866	25,996	133,862	91,593
<b>Total current assets</b>	<u>107,986</u>	<u>25,996</u>	<u>133,982</u>	<u>91,817</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	(8) 1,140	-	1,140	858
<b>Total current liabilities</b>	<u>1,140</u>	<u>-</u>	<u>1,140</u>	<u>858</u>
<b>Net current assets / (liabilities)</b>	<u>106,846</u>	<u>25,996</u>	<u>132,842</u>	<u>90,959</u>
<b>Net assets</b>	<u>108,432</u>	<u>25,996</u>	<u>134,428</u>	<u>93,757</u>
<b>Funds</b>				
Unrestricted funds	108,770	-	108,770	91,781
Restricted funds	-	25,996	25,996	1,976
<b>Total funds</b>	<u>108,770</u>	<u>25,996</u>	<u>134,766</u>	<u>93,757</u>

For the year ending 31 March 2025 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 05/11/2025

John Sykes (Trustee)

# **DIAL Wakefield**

## **Notes to the accounts**

### **for the year ended 31 March 2025**

#### **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.

##### **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.

**DIAL Wakefield**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Wakefield Metropolitan District Council (MDC)	-	120,100	120,100	34,206
Wakefield Integrated Care Board (formerly CCG)	-	-	-	36,876
Donations	5,845	-	5,845	2,773
	<u>5,845</u>	<u>120,100</u>	<u>125,945</u>	<u>73,855</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	75,355	67,666
Social security costs	6,632	5,572
Employment allowance	(5,000)	(5,000)
Pensions	4,521	4,060
	<u>81,508</u>	<u>72,298</u>

The average number of employees during the year was 3, being an average of 2.6 full time equivalent (2024: 3, 2.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	4,521	4,060

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Wakefield MDC	<u>1,976</u>	<u>120,100</u>	<u>96,080</u>	<u>-</u>	<u>25,996</u>
	<u>1,976</u>	<u>120,100</u>	<u>96,080</u>	<u>-</u>	<u>25,996</u>

Fund name	Purpose of restriction
Wakefield MDC	Grant towards salaries and administration costs.

5 Tangible assets	Computer equipment	Office equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	6,990	8,659	15,649
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	<u>6,990</u>	<u>8,659</u>	<u>15,649</u>
<b>Depreciation</b>			
At 1 April 2024	4,625	8,226	12,851
Depn reversed re. disposals	-	-	-
Charge for year	1,049	163	1,212
At 31 March 2025	<u>5,674</u>	<u>8,389</u>	<u>14,063</u>
<b>Net book value</b>			
At 31 March 2025	<u>1,316</u>	<u>270</u>	<u>1,586</u>
At 31 March 2024	<u>2,365</u>	<u>433</u>	<u>2,798</u>

**DIAL Wakefield**  
**Notes to the accounts continued**  
**for the year ended 31 March 2025**

<b>6 Debtors and prepayments</b>	2025	2024
	£	£
Other debtors	-	14
	<u>-</u>	<u>14</u>

<b>7 Cash at bank and in hand</b>	2025	2024
	£	£
Cash at bank	133,857	91,584
Cash in hand	5	9
	<u>133,862</u>	<u>91,593</u>

<b>8 Creditors and accruals</b>	2025	2024
	£	£
Accruals	1,140	858
	<u>1,140</u>	<u>858</u>

**9 Related party transactions**

**Trustee expenses**

During the year 3 trustees were paid a total of £128 in respect of travel (previous year: 3 trustees and £205).

**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 £67,041 (previous year: £61,796).

**10 Operating leases**

Expected future minimum lease payments over the remaining life of the	2025	2024
	£	£
Within one year	648	648
In the second to fifth years inclusive	1,458	2,106
	<u>2,106</u>	<u>2,754</u>

## DIAL Wakefield

### Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2025

	2025	2024	2025	2024	2025	2024
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
<b>Income</b>						
Grants and donations	5,845	73,855	120,100	-	125,945	73,855
Sales and fees	12,175	11,217	-	-	12,175	11,217
Other income	407	477	-	-	407	477
Bank interest	735	691	-	-	735	691
<b>Total income</b>	<b>19,162</b>	<b>86,240</b>	<b>120,100</b>	<b>-</b>	<b>139,262</b>	<b>86,240</b>
<b>Expenditure</b>						
Salaries, NIC and pensions	-	72,298	81,508	-	81,508	72,298
Staff travel expenses	-	304	382	-	382	304
Volunteer expenses	-	3,320	3,100	-	3,100	3,320
Telephone and internet expenses	-	1,535	1,214	-	1,214	1,535
Postage	-	722	579	-	579	722
Printing and stationery	-	2,357	1,948	-	1,948	2,357
Insurance	-	743	743	-	743	743
Payroll preparation costs	-	216	216	-	216	216
Accountancy and independent exami	-	858	1,140	-	1,140	858
Rent and water rates	-	3,930	3,930	-	3,930	3,930
Sundries	-	878	154	59	154	937
Depreciation	1,212	1,212	-	-	1,212	1,212
Subscriptions	-	112	732	-	732	112
Shop costs	-	237	-	-	-	237
Room Hire	302	-	-	400	302	400
Training	482	-	434	-	916	-
Events and activities	515	-	-	-	515	-
<b>Total expenditure</b>	<b>2,511</b>	<b>88,722</b>	<b>96,080</b>	<b>459</b>	<b>98,591</b>	<b>89,181</b>
<b>Net income / (expenditure)</b>	<b>16,651</b>	<b>(2,482)</b>	<b>24,020</b>	<b>(459)</b>	<b>40,671</b>	<b>(2,941)</b>
<b>Fund balances brought forward</b>	<b>91,781</b>	<b>94,263</b>	<b>1,976</b>	<b>2,435</b>	<b>93,757</b>	<b>96,698</b>
<b>Fund balances carried forward</b>	<b>108,432</b>	<b>91,781</b>	<b>25,996</b>	<b>1,976</b>	<b>134,428</b>	<b>93,757</b>

# **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 2025, which are set out on pages 7 to 12.

### **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.

Signed:  .....

Name: Sarah Coates MAAT

05/11/2025

### **West Yorkshire Community Accountancy Service CIO**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW