

REGISTERED COMPANY NUMBER: 03249464 (England and Wales)
REGISTERED CHARITY NUMBER: 1058307

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
THE DALES TRUST

Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
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THE DALES TRUST

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FOR THE YEAR ENDED 31 MARCH 2023

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THE DALES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Mission Statement

The Diverse Mission is:

To provide high quality sexual health and HIV support, education, and information for all. We are inclusive, caring, non-judgmental and committed to upholding our organization's values. Through service user involvement, campaigns, and collaboration we challenge stigma, prejudice, and inequalities.

Our Aims

1. Support
To support people living with and affected by HIV and AIDS and anyone wanting support with general sexual health, sex, and relationships issues.
2. Prevention
To work to prevent the onward transmission of HIV (human immunodeficiency virus) and STIs (sexually transmitted infections), unintended teenage pregnancy, poor sexual health and unhealthy relationships through outreach work, training, and the ongoing promotion of good sexual health and RSE (relationships and sex education). We also provide free or low-cost condoms.
3. Action
To take and encourage action to challenge the stigma and prejudice which can affect people living with HIV, and to challenge sexism, homophobia, and trans-phobia. We do this through campaigns, events, and key messages, particularly through our social media sites.

Our objectives

1. The advancement of education of the public through the promotion of good sexual health, aiming to reduce the spread of sexually transmitted infections by the provision of advice, support and training on the causes and prevention of such infections.
2. The advancement of health to improve the welfare and quality of life of those living with and affected by sexually transmitted infections through the provision of care and support services.
3. To advance the education of the public in order to challenge the stigma, ignorance and discrimination surrounding HIV and AIDS through the promotion of greater public awareness and understanding of these diseases; and
4. To educate young people at secondary schools, sixth form colleges, further education colleges and universities in matters of sex, sexual health, and contraception.

This provision may be amended by special resolution.

Public benefit

The Board confirm that they have taken into account the Charity Commission guidance regarding Public Benefit as well as other Charity Commission guidance.

THE DALES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Volunteers

Although volunteers are important to the capacity of the Charity to deliver some activities, particularly the delivery of relationships and sex education, health promotion and operational tasks, we do struggle to recruit. In 2022-23 we had 5 regular volunteers who supported the charity. Their roles include treasurer, providing support to service users, website management and admin.

For the last 10 years we have hosted one or two students each year from Murray Edwards College, Cambridge University, through their Gateway Programme. Students are on placement with us for between one and three months. In 2022-2023 we one student who worked on fundraising.

We occasionally host work experience students from secondary schools across the county but in 2022-23 we did not receive any applications.

This commitment not only supports our aim to improve our service user involvement and to ensure our services are informed by the people who use them, it also enables young people to see first-hand how a local charity operates and gives them the opportunity to put their skills and knowledge into practice whilst gaining new skills, knowledge, and experience.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Principal activities

Based upon our mission the principal activities of the charity have been:

- * Promoting good sexual health and work to prevent the spread of HIV and STIs through education, training, and support. We offer free condoms and pregnancy tests.
- * Free and confidential support to people living with and affected by HIV and AIDS and to anyone wanting general sexual health support.
- * To take and encourage action that challenges the stigma and prejudice which can affect people living with HIV and to challenge sexism, homophobia, and trans-phobia.

Charitable activities

The loss of funding and activities at the end of 2020, along with the change in needs of people living with HIV helped to inform our current strategic plan 'Strengthen, Broaden, Enable - 2021-23'. An objective within this plan is to undertake a review of our charitable aims and objectives before writing the strategic plan for 2024-2026.

* **The 'ABC' (Awareness Balance and Choice) Project**

The ABC Project was developed and designed by Dhiverse. The ABC programme is a short term educational, age and ability appropriate programme for anyone aged 11 upwards who has a learning disability (LD) and/or autism (A) and would like support around sexual health, sexual and intimate relationships, online safety, and potential risky sexual behaviours. The programme aims to give participants the information they need to be able to make their own informed choices and decisions. The programme covers a range of topics which are delivered in an accessible, informal, and interactive way, usually over 6 sessions. Understanding ABC, which is part of the project, aims to help parents, carers, and professionals to understand the ABC Programme and to explore the relationship and sexual needs of people with a LD or A. The project is funded through a grant from the 'National Lottery Community Fund'. The current grant will end in December 2023.

Like most people in society, many young people and adults who have a LD and/or A want and need to form personal and sexual relationships; relationships are as important to them as they are to anyone. They have a right to form such relationships, make choices and have the information to help them do this. Many people think that people who have a LD remain child-like throughout their life and therefore any form of sexual expression is not appropriate. This is not the case; we should assume that adults who have a LD and/or A have the capacity to make decisions about personal and sexual relationships unless deemed otherwise under the Mental Capacity Act 2005. ABC works with people who have a LD and/or autism and parents, support workers and professionals to make this happen. The demand for the service has continued to grow and feedback shows that this is a service that both people who have a LD and/or A and people who support people them, have wanted and needed for some time. Feedback also shows that the project makes a real difference to the lives of participants in that it helps them to better understand the difference between good and bad relationships, better understand consent - that they have a right to say 'no', and that they have a better understanding of how to keep safe both online and in person. It also helps parents and carers of people with a LD and/or A by helping them to understand the sex and relationship needs of the people they support and care for. There is an annual reporting requirement for this project and regular monitoring meetings.

* **SLIP (Sex, the Law, Internet & Porn) Programme**

SLIP is a short term educational and age-appropriate programme for young people aged 9-24 who have engaged in harmful sexual behaviour. The programme aims to support participants to understand the impact and consequences of their behaviours. The topics are delivered in an informal, interactive, creative, and accessible way, usually over 7 sessions. A young person is eligible for SLIP if they have no or little understanding about the possible impact and consequences of their behaviours. The demand for this programme has grown year on year and we now work closely with the Out of Court Disposal Suite (OoCDS) within Cambridgeshire Police. They regularly refer young people to the programme as part of a community resolution order (CRO). SLIP is a highly successful programme which achieves excellent outcomes for young people.

THE DALES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

SLIP is funded through grants from BBC Children in Need and the Henry Smith Charity.

BBC Children in Need have supported the SLIP Programme for 5 years and in January 2023, with our current grant due to end in June 2023 we applied for and were awarded continuation funding for a further 3 years from June 2023.

Due to the high demand for the programme we applied to the Henry Smith Charity for a grant to enable us to recruit an additional member of staff. We were awarded funding for three years from June 2022.

There is an annual reporting requirement for both the BBC Children in Need and the Henry Smith Charity grants.

* Understanding SLIP

In September 2022 we were awarded a small grant from the Evelyn Trust which has enabled us to pilot a workshop aimed at parents and professionals to help them understand the aims and objectives of the SLIP Programme, how to refer to the programme and how to support a young person who is at risk of engaging in harmful sexual behaviours. The demand so far has been positive and the pilot will run to October 2023.

There is an annual reporting requirement for the project.

* Counselling and Emotional Support

Our counselling service, funded by The Henry Smith Charity, provides up to twelve counselling sessions per individual for people assessed as in need of psychological support around relationships and sex, harmful sexual behaviours, living with HIV, sexual health, sexual orientation, gender identity and sexual trauma. The service is led by a fully qualified and BACP registered counsellor who is trained to understand the needs of our client group. Demand for the service is high and in June 2022 we were awarded an additional grant by The Henry Smith Charity which enabled us to recruit a part time counsellor.

The main grant will end in May 2023 and the additional grant will end in June 2025.

There is an annual reporting requirement for both grants.

Emotional support is available for people living with HIV and is provided by a sessional worker and managed through our counselling service. This is an unfunded activity with costs met through unrestricted income.

* 'Chat?' - a support and social group for men who have sex with men (MSM)

In the summer of 2022, our volunteer group facilitator advised that they would be stepping down from the role in September 2022. As we had seen a steady decline in demand for the group, we decided to close the group and the last group met on 8th September 2023.

We consulted the MSM community about their needs moving forward but we did not receive any feedback. We are still open to suggestions about how we could support the MSM community in the future.

This was an unfunded activity.

* Relationships and Sex Education (RSE)

During 2022-23 we continued to promote and sell our RSE curriculum. Although many schools have a very small budget for RSE and are unable to buy in support, they tell us that if they had the money, they would still prefer us to deliver lessons for them. This is reflected in the schools who can afford to pay for support; the vast majority opt for us to deliver lessons for them rather than buy the lessons to deliver themselves.

During 2023-24 we will carry out a review of our RSE offer with a view to making it more viable for schools.

This is a non-funded activity which generates unrestricted income.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

* Training

During 2023-23 we continued to promote and sell our trainings. Consent is by far the most requested training and most trainings for this topic are booked by Cambridge University Colleges, sixth forms and voluntary organisations.

During 2023-24 we will review our training offer with a view to reducing the number of trainings we offer to fit with what is being booked and to reach more people. We will also update and expand these trainings.

This is a non-funded activity which generates unrestricted income.

Unrestricted income activities

In 2022-23 the sale of our Relationships and Sex Education offer and our Training Programme generated most of our unrestricted income which enabled us to exceed our unrestricted income target for the year. In 2022-23 we raised more unrestricted income than in any previous year.

The Board extends their continuing thanks to the individuals who make regular donations to support the work of the charity. This support is important to ensuring that Dhiverse can continue its work, reach as many people as possible and to develop new and innovative approaches to addressing the needs around relationships and sex, sexual health, harmful sexual behaviours, and HIV.

Key funders during the period of this report have been The National Lottery Community Fund, BBC Children in Need, The Henry Smith Charity, The Evelyn Trust, and Awards for All.

The Board extends their thanks to all those who have supported the work of Dhiverse over the period of this report, whether as staff, service users, volunteers, funders, or donors; with special thanks to those individuals who continue to donate on a regular basis.

Dhiverse is an organisation that works in partnership with those wishing to be involved in making a difference in educating and supporting people about the importance of healthy relationships, the impact and consequences of harmful sexual behaviours, the importance of understanding consent, good sexual health and wellbeing and keeping safe online and providing psychological and emotional support for people living with and affected by HIV. All those involved have helped the Charity to achieve all that is set out in this report - it would not happen without you.

FINANCIAL REVIEW

Financial position

The total funding was £247,453 (2022: £221,583), an increase of around 11.7% on the previous year. Of this, £26,115 (2022: £26,548) was unrestricted. Expenditure in the year was £235,759 (2022: £213,811), of which £26,921 (2022: £13,174) was unrestricted. The Charity has a small surplus of £11,694 (2022: £41,228) at the year end.

FUTURE PLANS

We are in the final year of our current strategic plan, 'Strengthen, Broaden, Enable - 2021-23' and we are pleased that we have achieved most of the objectives that we set ourselves and that our financial situation has, as anticipated, remained stable. We are confident that this level of stability will continue during the next financial year.

Continued financial stability will enable us to have an increased focus on reviewing, strengthening, and developing our current key activities during 2023-24, and on sourcing longer term funding for our services where grants are due to end in 2023-24. It will also allow us time to carry out needs assessments for any proposed new projects and, depending on the outcomes, to decide on the next steps. The areas we are exploring for potential new projects are Menopause; Physical Disabilities; Parents; alternative RSE.

We aim to increase our unrestricted income through further promotion of our RSE and Training offers and to continue our work with other organisations to ensure that we maximise the potential of any new opportunities and to support each other if we are faced with a challenge.

THE DALES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Dales Trust (formerly Dhiverse and of which Dhiverse is now a working name of The Dales Trust) is a charitable company limited by guarantee, incorporated on 13 September 1996, and registered as a charity on 27 September 1996. The predecessor organisation was the Cambridge AIDS Helpline, which was registered as a charity on 14 April 1989. The community group from which the Helpline, and thus the present charity, was established in 1986.

The Dales Trust is established under a memorandum of association, which establishes its objects and powers and is governed under its articles of association. The memorandum and articles of association were last updated on 8 November 2008.

Name change

On 5 August 2011 the name of the charity was changed from "Dhiverse" to "The Dales Trust". However Dhiverse remains a working name of The Dales Trust for all HIV and Sexual Health related work.

Recruitment and appointment of new trustees

Trustees are recruited by the organisation through advertising, contacts and from the existing membership. All trustees are elected by the membership of the Company at our Annual General Meeting (AGM), between such meetings. The Board has the power to appoint members to The Board subject to approval at the AGM.

The Dales Trust targets The Board recruitment to fill identified skills and experience needs on The Board. All trustees are required to make a declaration of interests.

The Charity is committed to supporting the development of skills amongst trustees. New trustees are entitled to receive funding to attend local voluntary sector trustee training. The Dales Trust offers new trustees the opportunity to link up with serving trustees in an informal mentoring relationship. Trustees also have the opportunity to shadow/work with members of staff to better their understanding of a specific area of work or project.

Organisational structure

The Board meets on a quarterly basis and/or communicates via the exchange of written information between the secretary and trustees as required by the constitution. The Board, in collaboration with the Chief Executive, is responsible for setting the strategic direction for the organisation through the strategic plan, agreeing and reviewing budgets, and agreeing policy.

Major financial commitments, depending on the amount concerned, not contained within the agreed budget, must be agreed by The Board.

The Board is supported by a Staff Team, led by the Chief Executive, who is also the Company Secretary. To ensure effective, efficient, and timely delivery of the key strategic aims of the Charity, services are delivered by skilled, knowledgeable, and experienced staff, with a lead member of staff for each key area of work. Operational decisions in furtherance of the services are generally delegated to the Chief Executive. Any restructuring or recruitment of new posts is also delegated to the Chief Executive with approval by The Board as required.

Related parties

The Dales Trust works collaboratively with other charities, educational establishments, and community organisations in furtherance of shared charitable objectives and activities. Organisations that the Charity has had a relationship with over the year include Cambridgeshire Police, Cambridgeshire Social Care Teams, DASV Team, Safe Soulmates, Cambridgeshire PSHE Team, iCaSH Peterborough, Huntingdon and Cambridge; IAPT, CPFT, Hunts Forum, C CVS, The GET Group, The Harmful Sexual Behaviours Teams for both Cambridge and Peterborough, Link to Change, LDPs, The Kite Trust, Encompass Network, Healthwatch Cambridgeshire & Peterborough, Cambridge University, Anglia Ruskin University, a range of schools, colleges and youth groups.

Further details of how we work collaboratively are presented by Dhiverse at the AGM.

THE DALES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Board has a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance and insurance against fraud and error.

The Board actively review the major financial risks that the Charity faces on an ongoing basis and believe that by working towards a reserves target the exposure to financial risks will be somewhat reduced. However, reserves are generally accrued from unrestricted income, which is becoming more of a challenge to generate and what we do generate is often needed to support our everyday work and core costs. For these reasons, our reserves remain low. Additionally, some funders will not consider awarding a grant if a charity has considerable reserves. The Board maintain financial controls through reviewing and approving annual budgets with the Chief Executive. The aim of the Diverse fundraising strategy is to generate unrestricted income and reduce dependence on single sources of income, seeking to mitigate the impact of changes in government and statutory funding. This includes generating income through our non-funded activities, fundraising events, collections, and charitable giving through donations.

However, the COVID-19 pandemic and now the current national economic climate has had a negative impact on community fundraising and many donors and grant giving bodies are reducing their levels of giving.

The Board have also examined other operational and business risks and confirm that they have established systems to mitigate identified major risks. The Board seek to identify future risks through our budget process, monthly accounts, and annual audits.

In furtherance of our commitment to ensure confidentiality and data protection we work in line with GDPR, and staff receive training in these areas.

COVID-19

During 2022-23 we continued to work in line with government guidance around COVID-19.

Our move to hybrid working during the pandemic has continued post pandemic and our staff team report that they much prefer this way of working because it allows for more flexibility, more autonomy, and a better work-life balance. We feel that everyone is more relaxed, more productive, and more engaged as a result.

We are also continuing to offer all our services with an online option so that we give our service users choice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03249464 (England and Wales)

Registered Charity number

1058307

Registered office

Office B1
Dales Brewery
Gwydir Street
CAMBRIDGE
Cambridgeshire
CB1 2LJ

THE DALES TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Dr S H Walker Chair to September 2022
Prof J W Grierson
Ms H E Schober
Dr A Carmichael Chair from September 2022
Ms G J Harris-Clements Teacher
Ms W J V J Allin (appointed 15/9/2022) (resigned 10/6/2023)
Ms V J Cooper (appointed 15/11/2022)

Secretary

Sharron Spindler

Senior Management Team

Sharron Spindler - CEO

Independent Examiner

Matthew Pettifer FCA
Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
Cambridgeshire
CB3 0QH

Bankers

Lloyds Bank plc
Sidney Street
CAMBRIDGE
CB2 3HH

Senior Management Team

Sharron Spindler, CEO

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on*21st August 2023*..... and signed on its behalf by:

Andrew Carmichael
.....
Dr A Carmichael - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE DALES TRUST**

Independent examiner's report to the trustees of The Dales Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Pettifer FCA

Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
Cambridgeshire
CB3 0QH

Date: 27/8/23

THE DALES TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,705	-	23,705	17,135
Charitable activities					
ABC programme	5	-	96,919	96,919	97,630
SLIP programme		-	36,763	36,763	39,986
Counselling service		-	77,671	77,671	42,437
SLIP+ programme		-	9,985	9,985	9,982
Sense and Sexuality Project		-	-	-	5,000
Other trading activities	3	2,389	-	2,389	9,409
Investment income	4	21	-	21	4
Total		<u>26,115</u>	<u>221,338</u>	<u>247,453</u>	<u>221,583</u>
EXPENDITURE ON					
Charitable activities					
Core activities		26,123	-	26,123	23,033
ABC programme		-	92,735	92,735	100,681
SLIP programme		-	42,459	42,459	34,633
Counselling service		798	71,401	72,199	42,073
SLIP+ programme		-	2,243	2,243	9,141
Sense and Sexuality Project		-	-	-	4,250
Total		<u>26,921</u>	<u>208,838</u>	<u>235,759</u>	<u>213,811</u>
NET INCOME/(EXPENDITURE)		(806)	12,500	11,694	7,772
Transfers between funds	14	<u>3,040</u>	<u>(3,040)</u>	-	-
Net movement in funds		2,234	9,460	11,694	7,772
RECONCILIATION OF FUNDS					
Total funds brought forward		27,600	13,628	41,228	33,456
TOTAL FUNDS CARRIED FORWARD		<u><u>29,834</u></u>	<u><u>23,088</u></u>	<u><u>52,922</u></u>	<u><u>41,228</u></u>

The notes form part of these financial statements

THE DALES TRUST (REGISTERED NUMBER: 03249464)

STATEMENT OF FINANCIAL POSITION

31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	2,850	119	2,969	1,096
CURRENT ASSETS					
Debtors	12	2,369	-	2,369	1,610
Cash at bank		32,345	63,174	95,519	78,933
		<u>34,714</u>	<u>63,174</u>	<u>97,888</u>	<u>80,543</u>
CREDITORS					
Amounts falling due within one year	13	(7,730)	(40,205)	(47,935)	(40,411)
NET CURRENT ASSETS					
		<u>26,984</u>	<u>22,969</u>	<u>49,953</u>	<u>40,132</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>29,834</u>	<u>23,088</u>	<u>52,922</u>	<u>41,228</u>
NET ASSETS					
		<u>29,834</u>	<u>23,088</u>	<u>52,922</u>	<u>41,228</u>
FUNDS					
Unrestricted funds	14			29,834	27,600
Restricted funds				23,088	13,628
TOTAL FUNDS					
				<u>52,922</u>	<u>41,228</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

THE DALES TRUST (REGISTERED NUMBER: 03249464)

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21st August 2023 and were signed on its behalf by:

Andrew Carmichael

A Carmichael - Trustee

Susan Walker

S H Walker - Trustee

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. LEGAL FORM

The Charity is a registered charity in England and Wales and a company limited by guarantee having no share capital incorporated in England and Wales. Registered Charity number 1058307 and Registered Company number 03249464.

Its registered office and principal place of business is Office B, Dales Brewery, Gwydir Street, Cambridge, Cambridgeshire, CB1 2LJ.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The accounts have been prepared on the Going Concern Basis. The charity is heavily dependent on Income from relatively few funders and has a low level of unrestricted reserves. However, the trustees have prepared forecasts for the period of 12 months from the date of approval of the Financial Statements and continue to review the budgets on a quarterly basis and are confident that the charity will have sufficient cash to continue in business for this period and therefore that the Going Concern Basis of preparation is appropriate.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from contracts is recognised when the charity has entitlement to the funds, probable that the income will be received and the amount can be measured reliably. Where services are being delivered and these have not been completed, then the income will be recognised to the extent that the contract has been fulfilled. The method being apportionment by time spent in providing a service as a proportion of the total time to be spent.

Donations are recognised on receipt.

The charity is not VAT registered.

Income is only deferred if it relates to contract services where income related to a later financial period.

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the funding profile.

The charity is not VAT registered so all expenditure is shown including VAT if applicable.

Charitable activities

Income and expenditure is allocated between the various charitable activities undertaken, in accordance with project funding conditions where appropriate.

Governance costs

Governance costs comprises only those costs that can be directly attributed to costs associated with compliance with Company and Charity laws, and include the Independent examination fee, professional accountancy costs, legal costs associated with Company and Charity compliance and a proportion of staff costs that can be attributed to these activities.

Allocation and apportionment of costs

Costs are directly attributed to a charitable activity wherever possible (taking into account actual costs incurred and staff time spent. Specific restricted funding conditions are also taken into account.

Costs that cannot be directly attributed to direct costs are treated as support costs and allocated to activities either on the basis permitted by the funder or if no funding conditions exist on a basis appropriate to the activity, e.g. time spent, share of office costs where these can be reasonably apportioned, and the remainder of support costs thereafter are allocated to support costs for Core activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office & computer equipment - 33% on cost

Assets over the value of £200 are capitalised, items under £200 are expensed to the income and expenditure account.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Trade debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Trade debtors

Cash and bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be estimated or measured reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sales, services & sundry income	2,389	9,409
	<u>2,389</u>	<u>9,409</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	21	4
	<u>21</u>	<u>4</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Grants	ABC programme	96,919	97,630
Grants	SLIP programme	36,763	39,986
Grants	Counselling service	77,671	42,437
Grants	SLIP+ programme	9,985	9,982
Grants	Sense and Sexuality Project	-	5,000
		<u>221,338</u>	<u>195,035</u>

Grants received, included in the above, are as follows:

		2023	2022
		£	£
Big Lottery Fund Grant		106,904	9,982
Big Lottery Reaching Communities grant		-	97,630
Children in Need		35,488	39,986
Carried forward		<u>142,392</u>	<u>147,598</u>

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2023	2022
	£	£
Brought forward	142,392	147,598
Henry Smith Charity	77,671	42,437
Mrs Smith & Mount Trust: The Mount Fund	-	5,000
Evelyn Trust	1,275	-
	221,338	195,035

6. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Core activities	4,075	192	29	3,131	7,427
ABC programme	6,928	133	59	2,458	9,578
SLIP programme	424	-	-	-	424
Counselling service	7,807	-	63	2,445	10,315
	19,234	325	151	8,034	27,744

Support costs, included in the above, are as follows:

Management

	Core activities	ABC programme	SLIP programme
	£	£	£
Premises costs	1,535	3,427	-
Office running costs	2,303	3,370	424
Depreciation of tangible assets	237	131	-
	4,075	6,928	424
		2023	2022
		Total	Total
		activities	activities
		£	£
Premises costs	3,339	8,301	8,495
Office running costs	3,670	9,767	7,555
Depreciation of tangible assets	798	1,166	578
	7,807	19,234	16,628

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. SUPPORT COSTS - continued

Finance

	Core activities £	ABC programme £	2023 Total activities £	2022 Total activities £
Bank charges	192	133	325	309

Other

	Core activities £	ABC programme £	Counselling service £	2023 Total activities £	2022 Total activities £
Memberships and subscriptions	29	59	63	151	466

Governance costs

	Core activities £	ABC programme £	Counselling service £	2023 Total activities £	2022 Total activities £
Accountancy fees	3,131	2,458	2,445	8,034	7,880

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	1,167	579
Independent Examiners Fee	2,020	1,920

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	179,413	161,915
Social security costs	9,412	9,297
Other pension costs	3,501	3,312
	192,326	174,524
	192,326	174,524

The staff costs relating to Key Management Personnel were £52,766 (2021: £69,591).

The average monthly number of employees during the year was as follows:

	2023	2022
Support, management and administration	2	2
Operations	8	6
	10	8
	10	8

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,135	-	17,135
Charitable activities			
ABC programme	-	97,630	97,630
SLIP programme	-	39,986	39,986
Counselling service	-	42,437	42,437
SLIP+ programme	-	9,982	9,982
Sense and Sexuality Project	-	5,000	5,000
Other trading activities	9,409	-	9,409
Investment income	4	-	4
	26,548	195,035	221,583
Total	26,548	195,035	221,583
EXPENDITURE ON			
Charitable activities			
Core activities	12,771	10,262	23,033
ABC programme	-	100,681	100,681
SLIP programme	-	34,633	34,633
Counselling service	403	41,670	42,073
SLIP+ programme	-	9,141	9,141
Sense and Sexuality Project	-	4,250	4,250
	13,174	200,637	213,811
Total	13,174	200,637	213,811

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	13,374	(5,602)	7,772
Transfers between funds	663	(663)	-
Net movement in funds	14,037	(6,265)	7,772
RECONCILIATION OF FUNDS			
Total funds brought forward	13,563	19,893	33,456
TOTAL FUNDS CARRIED FORWARD	27,600	13,628	41,228

11. TANGIBLE FIXED ASSETS

	Office & computer equipment £
COST	
At 1 April 2022	18,269
Additions	3,040
At 31 March 2023	21,309
DEPRECIATION	
At 1 April 2022	17,173
Charge for year	1,167
At 31 March 2023	18,340
NET BOOK VALUE	
At 31 March 2023	2,969
At 31 March 2022	1,096

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	1,717	891
Prepayments and accrued income	652	719
	2,369	1,610

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,749	2,179
Social security and other taxes	3,205	3,253
Other creditors	756	701
Accruals and deferred income	42,225	34,278
	<u>47,935</u>	<u>40,411</u>

Payments on account for contracts:	Deferred Income b.f	Received 2023	Deferred Income c.f	Income 2023
Big Lottery ABC Continuation	16,308	96,454	(15,843)	96,919
Children in Need: SLIP programme	-	41,761	(4,998)	36,763
Henry Smith: Counselling Service	6,063	75,650	(4,042)	77,671
Henry Smith: Covid recovery	-	5,350	(5,350)	-
Awards for All: SLIP + AFA04	9,985	-	-	9,985
Awards for All: SLIP + AFA05	-	9,972	(9,972)	-
	<u>32,356</u>	<u>229,187</u>	<u>(40,205)</u>	<u>221,338</u>

14. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	26,992	(8)	-	26,984
Net Asset Fund	608	(798)	3,040	2,850
	<u>27,600</u>	<u>(806)</u>	<u>3,040</u>	<u>29,834</u>
Restricted funds				
Big Lottery: ABC Programme continuation	1,722	4,184	(649)	5,257
SLIP + AFA04	842	(842)	-	-
SLIP + AFA05	-	8,584	(200)	8,384
Children in Need: SLIP programme	8,910	(6,688)	-	2,222
Henry Smith: Counselling Service	2,067	2,664	-	4,731
Smith & Mount Trust: Sense and Sexuality Project	87	(87)	-	-
Evelyn Trust	-	992	(1,398)	(406)
Henry Smith: Covid Recovery Fund	-	3,693	(793)	2,900
	<u>13,628</u>	<u>12,500</u>	<u>(3,040)</u>	<u>23,088</u>
TOTAL FUNDS	<u>41,228</u>	<u>11,694</u>	<u>-</u>	<u>52,922</u>

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,115	(26,123)	(8)
Net Asset Fund	-	(798)	(798)
	<u>26,115</u>	<u>(26,921)</u>	<u>(806)</u>
Restricted funds			
Big Lottery: ABC Programme continuation	96,919	(92,735)	4,184
SLIP + AFA04	-	(842)	(842)
SLIP + AFA05	9,985	(1,401)	8,584
Children in Need: SLIP programme	35,488	(42,176)	(6,688)
Henry Smith: Counselling Service	50,921	(48,257)	2,664
Smith & Mount Trust: Sense and Sexuality Project	-	(87)	(87)
Evelyn Trust	1,275	(283)	992
Henry Smith: Covid Recovery Fund	26,750	(23,057)	3,693
	<u>221,338</u>	<u>(208,838)</u>	<u>12,500</u>
TOTAL FUNDS	<u><u>247,453</u></u>	<u><u>(235,759)</u></u>	<u><u>11,694</u></u>

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	13,452	13,540	-	26,992
Net Asset Fund	111	(166)	663	608
	<u>13,563</u>	<u>13,374</u>	<u>663</u>	<u>27,600</u>
Restricted funds				
Public Health Cambridgeshire	4,349	(4,349)	-	-
Peterborough City Council HIV Support				
Service Contract	3,100	(3,100)	-	-
Awards for All: HIV testing service	437	(437)	-	-
Big Lottery: ABC Programme continuation	4,775	(3,051)	-	1,724
Children in Need: SLIP Programme	3,546	(3,546)	-	-
Henry Smith: Counselling Service	1,299	(1,299)	-	-
RSE: The Good, The Bad and The Ugly	2,376	(2,376)	-	-
Children in Need Booster Grant	11	(11)	-	-
SLIP + AFA04	-	841	-	841
Children in Need: SLIP programme	-	8,910	-	8,910
Henry Smith: Counselling Service	-	2,066	-	2,066
Smith & Mount Trust: Sense and Sexuality Project	-	750	(663)	87
	<u>19,893</u>	<u>(5,602)</u>	<u>(663)</u>	<u>13,628</u>
TOTAL FUNDS	<u><u>33,456</u></u>	<u><u>7,772</u></u>	<u><u>-</u></u>	<u><u>41,228</u></u>

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,548	(13,008)	13,540
Net Asset Fund	-	(166)	(166)
	<u>26,548</u>	<u>(13,174)</u>	<u>13,374</u>
Restricted funds			
Public Health Cambridgeshire	-	(4,349)	(4,349)
Peterborough City Council HIV Support Service Contract	-	(3,100)	(3,100)
Awards for All: HIV testing service	-	(437)	(437)
Big Lottery: ABC Programme continuation	97,630	(100,681)	(3,051)
Children in Need: SLIP Programme	-	(3,546)	(3,546)
Henry Smith: Counselling Service	-	(1,299)	(1,299)
RSE: The Good, The Bad and The Ugly	-	(2,376)	(2,376)
Children in Need Booster Grant	-	(11)	(11)
SLIP + AFA04	9,982	(9,141)	841
Children in Need: SLIP programme	39,986	(31,076)	8,910
Henry Smith: Counselling Service	42,437	(40,371)	2,066
Smith & Mount Trust: Sense and Sexuality Project	5,000	(4,250)	750
	<u>195,035</u>	<u>(200,637)</u>	<u>(5,602)</u>
TOTAL FUNDS	<u><u>221,583</u></u>	<u><u>(213,811)</u></u>	<u><u>7,772</u></u>

Net Asset Fund - this is a designated fund showing the value of the unrestricted fixed assets held in the accounts at the year end.

Awards for All: SLIP+ Programme (AFA04 and AFA05)

A grant from Big Lottery Fund to continue the "Sex, the law, internet and pornography" programme.

Big Lottery: ABC Programme continuation (BL02)

This is a three year grant from Big Lottery Reaching Communities, continuing on from a previous similar grant for services offered in Cambridgeshire and Peterborough to provide adults with a learning difficulty with the skills, knowledge and information they need to make effective decisions about personal and sexual relationships.

Children in Need: SLIP Programme (CIN02)

A grant from Children in Need towards a "Sex, the law, internet and pornography" programme designed to reach young offenders and young people at risk of offending and offer sexual health and relationship education.

Evelyn Trust: SLIP Programme (ET01)

A grant from Evelyn Trust towards enabling parents to understand SLIP.

Henry Smith: Counselling Service (HS02)

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

A grant from Henry Smith Charity towards a counselling service provided by a fully qualified BACP registered counsellor focusing on issues around sexuality and sexual health, identity, relationships, trauma and HIV.

Henry Smith: Covid Recovery (HSCOV)

A grant from Henry Smith Charity towards a counselling service provided by a fully qualified BACP registered counsellor focusing on issues arising from the COVID pandemic.

Mrs Smith & Mount Trust: Sense and Sexuality Project (SS01)

A grant from Mrs Smith & Mount Trust: The Mount Fund for sensory impairment support.

Transfers between funds

Transfers between funds represented laptops purchased through grant funding.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

THE DALES TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - unsolicited	22,352	16,768
Other fundraising income	1,353	367
	<u>23,705</u>	<u>17,135</u>
Other trading activities		
Sales, services & sundry income	2,389	9,409
Investment income		
Deposit account interest	21	4
Charitable activities		
Grants	221,338	195,035
Total incoming resources	<u>247,453</u>	<u>221,583</u>
EXPENDITURE		
Charitable activities		
Wages	179,413	161,915
Social security	9,412	9,297
Pensions	3,501	3,312
Direct costs of delivering contracted services	15,689	14,004
	<u>208,015</u>	<u>188,528</u>
Support costs		
Management		
Premises costs	8,301	8,495
Office running costs	9,767	7,555
Depreciation of tangible assets	1,166	578
	<u>19,234</u>	<u>16,628</u>
Finance		
Bank charges	325	309
Other		
Memberships and subscriptions	151	466
Governance costs		
Accountancy fees	8,034	7,880
Total resources expended	<u>235,759</u>	<u>213,811</u>
Net income	<u><u>11,694</u></u>	<u><u>7,772</u></u>

This page does not form part of the statutory financial statements

