

DIAL Doncaster

Unaudited Financial Statements For The Year Ended 31 March 2022

Kingswood Allotts Limited  
Chartered Accountants  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
DN4 5NU

**DIAL Doncaster**

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**For The Year Ended 31 March 2022**

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**Report of the Trustees**  
**For The Year Ended 31 March 2022**

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 2022. 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**

**Objectives and aims**

DIAL Doncaster's Mission Statement is:

"We aim to provide an easily accessible Information and Advisory Service for people who live in the Doncaster area. By providing this service we aim to raise the awareness of disability issues in order to influence change. We aim to empower and enable disabled people to live a more enriched and independent life".

DIAL Doncaster aims to continuously improve the quality of its existing services and to introduce new services to meet the needs of its client group. The organisation will endeavour to expand all aspects of its work and, most importantly, the knowledge and skills of its paid and unpaid staff through development and training.

**Significant activities**

**Welfare Benefits**

DIAL Doncaster provides a full Welfare Benefits Service which assists clients with multi-faceted and complex needs to complete difficult and complicated benefits forms. The service provides clear explanation of benefit decisions, and if required to help challenge those decisions, up to first tier tribunal representation. The Benefits Service can be accessed by service users at DIAL's main office, one of its satellite locations or via a home visit. Telephone advice is also provided to clients and user information can be obtained from DIAL's website.

**Information, Advice and Support**

DIAL provides information, advice and support in order to empower disabled people and encourage their participation in influencing DIAL's other services, which are developed in a way that meets their needs.

The service is delivered by telephone contact, letters, e-mail, personal contact (office or home visits), outreach surgeries and via DIAL's website. DIAL publishes fact sheets on a variety of subjects, including Equipment for Independent Living, Wheelchair Hire, Housing, Disabled Facilities Grant, Arts, Leisure, Personal Budgets, etc that service users can access. DIAL's service users often need help and support in making use of this information. Advice involves staff members explaining the options available and empowering service users to decide on an appropriate course of action.

**Other Services**

Other services offered by DIAL Doncaster are:

- Access recommendations and audits
- Wheelchair hire for short term loans
- Photography Service for people needing passport, identity or blue badge photographs
- Selling RADAR keys (national toilet scheme) and car stickers
- Charity shops for recycling goods and selling inexpensive items in deprived areas
- Assistance with Blue Badge forms

**Quality Marks**

DIAL Doncaster is committed to continuous improvement and has established a quality management system which provides a framework for measuring and improving performance.

The organisation has the CHAS Quality Mark and Disability Confident Employer Award.

**Report of the Trustees**  
**For The Year Ended 31 March 2022**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The Trustees have had regard to the guidance issues by the Charity Commission in relation to Public Benefit in determining the actions and objectives of the Charity. The Trustees also confirm that they have complied with the duty in Section 4 of the Charities Act 2011.

DIAL Doncaster's services are available to people with any disability (physical, sight or hearing impairment, learning difficulties or mental health problem). The service is also offered to those with long term health conditions (e.g. cancer, heart disease), carers, statutory and voluntary healthcare professionals, local business and schools that need information to support the people they are caring and providing a service for.

The Trustees feel it is clear from the Charity's objectives and aims, the targets set for the Charity and its performance against those targets, that DIAL Doncaster brings substantial public benefit.

**Volunteers**

Volunteers make a significant contribution to Dial Doncaster's activities assisting in the charity shops and other charitable activities.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Achievements**

The Trustees, staff and volunteers have made strenuous efforts to achieve our main target of providing support and guidance, as required, to the people of Doncaster

We have continued to support service users with the complex welfare benefits system.

We have continued to support service users through the very complex appeals and tribunal service.

The Manager and his Team have managed to provide a seamless service throughout this very difficult time of the Coronavirus Pandemic.

**FINANCIAL REVIEW**

**Principal funding sources**

**Doncaster Local Authority**

DIAL was successful in winning the DMBC tender for a Welfare Benefits and Tribunal Service from the 1st of April 2022. The contract is due for renewal in early 2025. We are proud of this achievement and delighted that it enables us to provide support for so many people of Doncaster.

Within DIAL's unrestricted funds there is an amount of £79,651 held as a provision against costs arising from any necessary run down in activity due to reduction or withdrawal of funding. The sum based upon average operating costs of the last two years (excluding the charity shops) for a period of three months together with the costs of staff redundancies. Total reserves are £150,335 of which £5,275 are restricted funds.

**Covid-19**

Covid continues to have an effect on the work of Dial. We have suspended all face to face appointments until infection rates reduce. We are fortunate to have the facility to organise Zoom and Teams meetings with many of our clients. Others are assisted over the telephone. Our staff have been very resourceful in their efforts

**Reserves policy**

It is the policy of the organisation to maintain funds to provide reserves at a level which equates to approximately 3 months' run-down costs should the organisation lose its funding. The charity has reserves in excess of this target.

**Principal risks and uncertainties**

The principal risk facing the charity is the obtaining of adequate funding. The Trustees review the cash flow projections at their regular meetings to ensure adequate resources are available.

**FUTURE PLANS**

DIAL Doncaster has a three-year Business Plan which sets out what the organisation is currently doing and how it intends to improve and develop over the next three years. The Plan is reviewed annually and brought to the Committee annually to discuss progress.

All services provided should continue to be developed to help the growing needs of disabled people and those with ill health in the Doncaster area.

**Report of the Trustees**  
**For The Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

DIAL Doncaster is a company limited by guarantee, and governed by its Memorandum of Articles. It is registered as a charity with the Charity Commission. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of new trustees**

DIAL Doncaster is managed by the Management Committee comprising up to 15 elected Trustees. The Trustees form the governing body of the charity and are responsible for ensuring the organisation is working within the bounds of the Memorandum and Articles.

Management Committee Members are elected at the charity's Annual General Meeting.

Our Trustees have a wealth and diversity of professional skills, experience and knowledge to contribute to the development of the organisation, and are committed to the concept and values of DIAL Doncaster.

Management Committee Members are fully aware of their responsibilities regarding the organisation.

**Organisational structure**

Prior to Covid, the Board used to meet monthly. In future, the Chair of the Board will meet with the Chief Executive monthly and the Board will meet every two months. This may revert back to monthly meetings once it is felt safe to do so. The Board receives detailed reports on all aspects of the Organisation, including Financial information, from the Chief Executive. The volunteers have a representative on the Committee. Day to day management of the charity is delegated to the Chief Executive and his senior management team.

Senior Managers of the company are:

The Chief Executive  
The Office Manager

The Senior Managers are responsible to the Trustees via bi-monthly meetings..

There are currently 10 paid staff and 40 volunteers.

**Induction and training of new trustees**

All new Trustees and Management Committee Members have an induction into the organisation and training courses are offered.

The Trustees are familiar with the work of the charity and they are encouraged to visit the services provided. New Trustees meet with the existing Committee to familiarise themselves with the charity and context within which it operates. Areas covered;

- The obligations of Management Committee Members.
- The main documents which set out the operational framework of the charity including the Memorandum and Articles.
- The current financial position as set out in the latest published accounts.
- The vision and values of the charity and future plans, objectives and targets as laid out in DIAL Doncaster's Business Plan.

Trustees are also provided with information and signposted to the various Charity Commission publications.

**Key management remuneration**

The governing body ensures that the process of determining the remuneration of the individual members of the senior managers is both fair and transparent.

Report of the Trustees  
For The Year Ended 31 March 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company Number**

04436063 (England and Wales)

**Registered Charity Number:**

1103621

**Registered office and operational address:**

Woodbury Court  
Woodfield Park  
Tickhill Road  
Doncaster  
South Yorkshire  
DN4 8QN

**President**

Rosie Winterton MP

**Trustees**

Dr S P Ekins - Chairperson  
Mr M Henderson  
Mrs S Marsh

**Charitable Trustees**

The trustees above also acted as charitable trustees of the charity.

**Senior Management Team**

General Manager - Mr M Bond  
Office Manager - Mr M Talbot

**Independent examiner**

Steven G Pepper FCA  
Kingswood Allotts Limited  
Chartered Accountants  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
DN4 5NU

**Bankers**

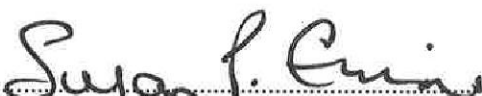
Yorkshire Bank plc  
St Sepulchre Gate  
Doncaster  
South Yorkshire  
DN1 1SJ

**Solicitors**

Taylor Bracewell  
17-23 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2RP

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 .....22.....September 2022 and signed on its behalf by:

  
.....  
Dr S P Ekins - Trustee

**Independent Examiner's Report to the Trustees of  
DIAL Doncaster**

**Independent examiner's report to the trustees of DIAL Doncaster ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

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.



Steven G Pepper FCA  
Institute of Chartered Accountants in England & Wales  
Kingswood Allotts Limited  
Chartered Accountants  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
DN4 5NU

5 October 2022

**DIAL Doncaster**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**For The Year Ended 31 March 2022**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             |       | 926                        | -                        | 926                         | 1,528                       |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| Other grants and contracts         |       | 10,668                     | 90,000                   | 100,668                     | 211,814                     |
| Other trading activities           | 2     | 167,671                    | 1,214                    | 168,885                     | 68,866                      |
| Investment income                  | 3     | 136                        | -                        | 136                         | 196                         |
| <b>Total</b>                       |       | <b>179,401</b>             | <b>91,214</b>            | <b>270,615</b>              | <b>282,404</b>              |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| Raising funds                      |       | 162,126                    | -                        | 162,126                     | 164,257                     |
| <b>Charitable activities</b>       | 4     |                            |                          |                             |                             |
| Charitable activities              |       | 28,729                     | 90,125                   | 118,854                     | 144,806                     |
| <b>Total</b>                       |       | <b>190,855</b>             | <b>90,125</b>            | <b>280,980</b>              | <b>309,063</b>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>(11,454)</b>            | <b>1,089</b>             | <b>(10,365)</b>             | <b>(26,659)</b>             |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| <b>Total funds brought forward</b> |       | <b>156,514</b>             | <b>4,186</b>             | <b>160,700</b>              | <b>187,359</b>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>145,060</b>             | <b>5,275</b>             | <b>150,335</b>              | <b>160,700</b>              |

The notes form part of these financial statements

**Balance Sheet  
31 March 2022**

|  | Notes | 2022<br>£      | 2021<br>£      |
|--|-------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |
| Tangible assets                              | 11    | 369            | 493            |
| <b>CURRENT ASSETS</b>                        |       |                |                |
| Debtors                                      | 12    | 13,747         | 18,789         |
| Cash at bank and in hand                     |       | 144,091        | 152,991        |
|  |       | <u>157,838</u> | <u>171,780</u> |
| <b>CREDITORS</b>                             |       |                |                |
| Amounts falling due within one year          | 13    | (7,872)        | (11,573)       |
| <b>NET CURRENT ASSETS</b>                    |       | <u>149,966</u> | <u>160,207</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 150,335        | 160,700        |
| <b>NET ASSETS</b>                            |       | <u>150,335</u> | <u>160,700</u> |
| <b>FUNDS</b>                                 | 15    |                |                |
| Unrestricted funds:                          |       |                |                |
| General fund                                 |       | 65,409         | 77,470         |
| Designated fund                              |       | 79,651         | 79,044         |
|  |       | <u>145,060</u> | <u>156,514</u> |
| Restricted funds                             |       | 5,275          | 4,186          |
| <b>TOTAL FUNDS</b>                           |       | <u>150,335</u> | <u>160,700</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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.

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 22 September 2022 and were signed on its behalf by:

  
Dr S P Ekins - Trustee

Notes to the Financial Statements  
For The Year Ended 31 March 2022

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Dial Doncaster meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**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 received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Items donated for resale through the charity's shops are included as incoming resources within activities for generating funds when they are sold as further explained below.
- Donated assets, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from funding, where related to performance and specific deliverables are accounted for as the charity earns the right to consideration by its performance. Funding where entitlement is not conditional on the delivery of a specific performance by the charity, is recognised when the charity becomes unconditionally entitled to the funding.
- For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

**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 use of resources.

Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fund raising purposes including the charity's shops..
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Redundancy costs are accounted for as soon as there is a legal or constructive obligation committing the charity to that expenditure,

**Allocation and apportionment of costs**

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources e.g. Floor area, per capita or estimated usage.

## DIAL Doncaster

### Notes to the Financial Statements - continued For The Year Ended 31 March 2022

#### 1. ACCOUNTING POLICIES - continued

##### **Tangible fixed assets**

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

|                       |                           |
|-----------------------|---------------------------|
| Fixtures and fittings | - 20% on reducing balance |
| Motor vehicles        | - 25% on reducing balance |
| Computer equipment    | - 25% on cost             |

The charity does not capitalise assets that cost less than £500.

##### **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.

A designated fund is held as a provision against future costs arising from any necessary run down in activity due to reduction or withdrawal of funding of the charity by the main grant providers.

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

##### **Stocks**

Goods sold at the charity shops are donated by the general public. The Trustees have considered the relative costs and benefits of valuing the donated goods at the time of receipt for inclusion in the financial statements. The Trustees consider that items in stock on sale for less than £20 can only be considered to have a fair value to the charity at the point of sale. The Trustees have reviewed stock holding at the shop for items on sale for over £20 and at any point in time the total value of such items is below £5,000 and at such a value inclusion in the financial statements would not have a material effect on the view given by the financial statements.

In these circumstances the Trustees have concluded they will continue to include the value of donated goods only at the point of sale. The Trustees will review this policy annually or when there is a significant change in circumstances.

##### **Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. OTHER TRADING ACTIVITIES

|              | 2022           | 2021          |
|--------------|----------------|---------------|
|              | £              | £             |
| Shop income  | 167,671        | 61,925        |
| Other income | 1,214          | 6,941         |
|              | <u>168,885</u> | <u>68,866</u> |

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2022**

|           |  |                                      |                                       |                   |
|-----------|--|--------------------------------------|---------------------------------------|-------------------|
| <b>3.</b> | <b>INVESTMENT INCOME</b>                     |                                      |                                       |                   |
|           |  | 2022                                 | 2021                                  |                   |
|           |  | £                                    | £                                     |                   |
|           | Deposit account interest                     | 136                                  | 196                                   |                   |
|           |  | <u>          </u>                    | <u>          </u>                     |                   |
| <b>4.</b> | <b>CHARITABLE ACTIVITIES COSTS</b>           |                                      |                                       |                   |
|           |  | Direct<br>Costs (see<br>note 5)<br>£ | Support<br>costs (see<br>note 6)<br>£ | Totals<br>£       |
|           | Charitable activities                        | 87,752                               | 31,102                                | 118,854           |
|           |  | <u>          </u>                    | <u>          </u>                     | <u>          </u> |
| <b>5.</b> | <b>DIRECT COSTS OF CHARITABLE ACTIVITIES</b> |                                      |                                       |                   |
|           |  | 2022                                 | 2021                                  |                   |
|           |  | £                                    | £                                     |                   |
|           | Staff costs                                  | 87,628                               | 94,666                                |                   |
|           | Assets for hire-costs of hire                | -                                    | 3,765                                 |                   |
|           | Depreciation                                 | 124                                  | 2,356                                 |                   |
|           | Loss on sale of assets                       | -                                    | 1,596                                 |                   |
|           |  | <u>          </u>                    | <u>          </u>                     |                   |
|           |  | 87,752                               | 102,383                               |                   |
|           |  | <u>          </u>                    | <u>          </u>                     |                   |
| <b>6.</b> | <b>SUPPORT COSTS</b>                         |                                      |                                       |                   |
|           |  | Management                           | Human<br>resources                    | Governance        |
|           |  | £                                    | £                                     | costs<br>£        |
|           | Charitable activities                        | 26,540                               | 1,762                                 | 2,800             |
|           |  | <u>          </u>                    | <u>          </u>                     | <u>          </u> |
|           |  |                                      |                                       | Totals<br>£       |
|           |  |                                      |                                       | 31,102            |
|           |  |                                      |                                       | <u>          </u> |

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

**Management**

|                        |                          |                     |
|------------------------|--------------------------|---------------------|
|                        | 2022                     | 2021                |
|                        | Charitable<br>activities | Total<br>activities |
|                        | £                        | £                   |
| Other operating leases | 11,281                   | 15,280              |
| Insurance              | 4,999                    | 3,787               |
| Light and heat         | 972                      | 2,676               |
| Telephone              | 3,393                    | 3,707               |
| Postage and stationery | 451                      | 1,355               |
| Subscriptions          | 1,872                    | 328                 |
| Sundries               | 30                       | 315                 |
| Repairs                | 467                      | 6,689               |
| Professional fees      | 3,075                    | 2,348               |
| Travel costs           | -                        | 122                 |
|                        | <u>          </u>        | <u>          </u>   |
|                        | 26,540                   | 36,607              |
|                        | <u>          </u>        | <u>          </u>   |

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2022**

**6. SUPPORT COSTS - continued**  
**Human resources**

|  | 2022<br>Charitable<br>activities<br>£ | 2021<br>Total<br>activities<br>£ |
|--|---------------------------------------|----------------------------------|
| Computer maintenance and software costs        | 1,762                                 | 3,016                            |
| <b>Governance costs</b>                        |                                       |                                  |
|  | 2022<br>Charitable<br>activities<br>£ | 2021<br>Total<br>activities<br>£ |
| Independent examiner fee                       | 1,200                                 | 1,200                            |
| Independent examiner - preparation of accounts | 1,600                                 | 1,600                            |
|  | <u>2,800</u>                          | <u>2,800</u>                     |

**7. NET INCOME/(EXPENDITURE)**

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

|                                     | 2022<br>£ | 2021<br>£    |
|-------------------------------------|-----------|--------------|
| Depreciation - owned assets         | 124       | 2,356        |
| Other operating leases              | 66,548    | 70,957       |
| Deficit on disposal of fixed assets | -         | 1,596        |
|                                     | <u>-</u>  | <u>1,596</u> |

Grants include £10,668 (2021 £121,814) in the form of local and national government support and this financial support income has reduced the deficit for the year.

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**9. STAFF COSTS**

|                       | 2022<br>£      | 2021<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 163,151        | 167,496        |
| Social security costs | 6,632          | 9,981          |
| Other pension costs   | 8,668          | 10,378         |
|                       | <u>178,451</u> | <u>187,855</u> |

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

|       | 2022      | 2021      |
|-------|-----------|-----------|
| Staff | 10        | 10        |
|       | <u>10</u> | <u>10</u> |

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

Redundancy costs incurred during the year were £Nil (2021 £5,852).

The remuneration and benefits of the key management personnel was £60,031 (2021 £64,636)

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2022**

**9. STAFF COSTS - continued**

**Volunteer Contribution**

Dial Doncaster is extremely fortunate to receive the generous support of our volunteers. The average number of volunteers was 40 (2021: 40).

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                            |                          |                     |
| Donations and legacies                 | 1,528                      | -                        | 1,528               |
| <b>Charitable activities</b>           |                            |                          |                     |
| Other grants and contracts             | 121,814                    | 90,000                   | 211,814             |
| Other trading activities               | 68,851                     | 15                       | 68,866              |
| Investment income                      | 196                        | -                        | 196                 |
| <b>Total</b>                           | <b>192,389</b>             | <b>90,015</b>            | <b>282,404</b>      |
| <br>                                   |                            |                          |                     |
| <b>EXPENDITURE ON</b>                  |                            |                          |                     |
| Raising funds                          | 164,257                    | -                        | 164,257             |
| <b>Charitable activities</b>           |                            |                          |                     |
| Charitable activities                  | 29,045                     | 115,761                  | 144,806             |
| <b>Total</b>                           | <b>193,302</b>             | <b>115,761</b>           | <b>309,063</b>      |
| <br>                                   |                            |                          |                     |
| <b>NET INCOME/(EXPENDITURE)</b>        | <b>(913)</b>               | <b>(25,746)</b>          | <b>(26,659)</b>     |
| <b>Transfers between funds</b>         | <b>(3,655)</b>             | <b>3,655</b>             | <b>-</b>            |
| <b>Net movement in funds</b>           | <b>(4,568)</b>             | <b>(22,091)</b>          | <b>(26,659)</b>     |
| <br>                                   |                            |                          |                     |
| <b>RECONCILIATION OF FUNDS</b>         |                            |                          |                     |
| <b>Total funds brought forward</b>     | 161,082                    | 26,277                   | 187,359             |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <b>156,514</b>             | <b>4,186</b>             | <b>160,700</b>      |

**11. TANGIBLE FIXED ASSETS**

|                                   | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Computer<br>equipment<br>£ | Totals<br>£ |
|-----------------------------------|----------------------------------|------------------------|----------------------------|-------------|
| <b>COST</b>                       |                                  |                        |                            |             |
| At 1 April 2021 and 31 March 2022 | 48,793                           | 21,143                 | 6,631                      | 76,567      |
| <br>                              |                                  |                        |                            |             |
| <b>DEPRECIATION</b>               |                                  |                        |                            |             |
| At 1 April 2021                   | 48,793                           | 20,650                 | 6,631                      | 76,074      |
| Charge for year                   | -                                | 124                    | -                          | 124         |
| At 31 March 2022                  | 48,793                           | 20,774                 | 6,631                      | 76,198      |
| <br>                              |                                  |                        |                            |             |
| <b>NET BOOK VALUE</b>             |                                  |                        |                            |             |
| At 31 March 2022                  | -                                | 369                    | -                          | 369         |
| At 31 March 2021                  | -                                | 493                    | -                          | 493         |

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2022**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                | 2022          | 2021          |
|--------------------------------|---------------|---------------|
|                                | £             | £             |
| Trade debtors                  | 7,500         | 7,500         |
| Prepayments and accrued income | 6,247         | 11,289        |
|                                | <u>13,747</u> | <u>18,789</u> |

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2022         | 2021          |
|---------------------------------|--------------|---------------|
|                                 | £            | £             |
| Social security and other taxes | 2,345        | 2,234         |
| Accruals and deferred income    | 5,527        | 9,339         |
|                                 | <u>7,872</u> | <u>11,573</u> |

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

|                     | Unrestricted funds | Restricted funds | 2022 Total funds | 2021 Total funds |
|---------------------|--------------------|------------------|------------------|------------------|
|                     | £                  | £                | £                | £                |
| Fixed assets        | -                  | 369              | 369              | 493              |
| Current assets      | 152,932            | 4,906            | 157,838          | 171,780          |
| Current liabilities | (7,872)            | -                | (7,872)          | (11,573)         |
|                     | <u>145,060</u>     | <u>5,275</u>     | <u>150,335</u>   | <u>160,700</u>   |

**15. MOVEMENT IN FUNDS**

|   | At 1.4.21      | Net movement in funds | Transfers between funds | At 31.3.22     |
|---|----------------|-----------------------|-------------------------|----------------|
|   | £              | £                     | £                       | £              |
| <b>Unrestricted funds</b>                   |                |                       |                         |                |
| General fund                                | 77,470         | (11,454)              | (607)                   | 65,409         |
| Designated fund                             | 79,044         | -                     | 607                     | 79,651         |
|   | <u>156,514</u> | <u>(11,454)</u>       | <u>-</u>                | <u>145,060</u> |
| <b>Restricted funds</b>                     |                |                       |                         |                |
| Coalfield Regeneration Trust - Van          | 493            | (124)                 | -                       | 369            |
| Wheelchair Hire Service                     | 3,692          | 1,214                 | -                       | 4,906          |
| DMBC - Welfare Benefit and Tribunal Service | 1              | (1)                   | -                       | -              |
|   | <u>4,186</u>   | <u>1,089</u>          | <u>-</u>                | <u>5,275</u>   |
| <b>TOTAL FUNDS</b>                          | <u>160,700</u> | <u>(10,365)</u>       | <u>-</u>                | <u>150,335</u> |

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2022**

**15. MOVEMENT IN FUNDS - continued**

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

|  | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                      |                            |                            |                           |
| General fund                                   | 179,401                    | (190,855)                  | (11,454)                  |
| <b>Restricted funds</b>                        |                            |                            |                           |
| Coalfield Regeneration Trust - Van             | -                          | (124)                      | (124)                     |
| Wheelchair Hire Service                        | 1,214                      | -                          | 1,214                     |
| DMBC - Welfare Benefit and Tribunal<br>Service | 90,000                     | (90,001)                   | (1)                       |
|  | <u>91,214</u>              | <u>(90,125)</u>            | <u>1,089</u>              |
| <b>TOTAL FUNDS</b>                             | <u>270,615</u>             | <u>(280,980)</u>           | <u>(10,365)</u>           |

**Comparatives for movement in funds**

|   | At 1.4.20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.3.21<br>£ |
|---|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>                             |                |                                  |                                    |                    |
| General fund  | 67,570         | (913)                            | 10,813                             | 77,470             |
| Designated fund                                       | 93,512         | -                                | (14,468)                           | 79,044             |
|   | <u>161,082</u> | <u>(913)</u>                     | <u>(3,655)</u>                     | <u>156,514</u>     |
| <b>Restricted funds</b>                               |                |                                  |                                    |                    |
| Big Lottery Fund - Reaching Communities               | 826            | (826)                            | -                                  | -                  |
| Big Lottery Fund - Reaching Communities<br>(2)        | 3,510          | (3,510)                          | -                                  | -                  |
| Big Lottery Fund - Welfare Benefits Appeal<br>Service | 7,342          | (7,342)                          | -                                  | -                  |
| Clothworkers Foundation - Van                         | 459            | (459)                            | -                                  | -                  |
| Coalfield Regeneration Trust - Van                    | 659            | (166)                            | -                                  | 493                |
| DMBC - Innovation Fund -Triage                        | 1,254          | (1,254)                          | -                                  | -                  |
| Wheelchair Hire Service                               | 3,677          | 15                               | -                                  | 3,692              |
| DMBC - Kiosks   | 7,591          | (7,591)                          | -                                  | -                  |
| DMBC - Welfare Benefit and Tribunal<br>Service        | -              | (3,654)                          | 3,655                              | 1                  |
| Peoples Postcode Trust                                | 959            | (959)                            | -                                  | -                  |
|   | <u>26,277</u>  | <u>(25,746)</u>                  | <u>3,655</u>                       | <u>4,186</u>       |
| <b>TOTAL FUNDS</b>                                    | <u>187,359</u> | <u>(26,659)</u>                  | <u>-</u>                           | <u>160,700</u>     |

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2022**

**15. MOVEMENT IN FUNDS - continued**

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

|   | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>                             |                            |                            |                           |
| General fund  | 192,389                    | (193,302)                  | (913)                     |
| <b>Restricted funds</b>                               |                            |                            |                           |
| Big Lottery Fund - Reaching Communities               | -                          | (826)                      | (826)                     |
| Big Lottery Fund - Reaching Communities<br>(2)        | -                          | (3,510)                    | (3,510)                   |
| Big Lottery Fund - Welfare Benefits Appeal<br>Service | -                          | (7,342)                    | (7,342)                   |
| Clothworkers Foundation - Van                         | -                          | (459)                      | (459)                     |
| Coalfield Regeneration Trust - Van                    | -                          | (166)                      | (166)                     |
| DMBC - Innovation Fund -Triage                        | -                          | (1,254)                    | (1,254)                   |
| Wheelchair Hire Service                               | 15                         | -                          | 15                        |
| DMBC - Kiosks   | -                          | (7,591)                    | (7,591)                   |
| DMBC - Welfare Benefit and Tribunal<br>Service        | 90,000                     | (93,654)                   | (3,654)                   |
| Peoples Postcode Trust                                | -                          | (959)                      | (959)                     |
|   | <u>90,015</u>              | <u>(115,761)</u>           | <u>(25,746)</u>           |
| <b>TOTAL FUNDS</b>                                    | <u>282,404</u>             | <u>(309,063)</u>           | <u>(26,659)</u>           |

**Designated Funds**

A part of the accumulated balance of unrestricted funds is held as provision against future costs arising from any necessary run down in activity due to reduction or withdrawal of funding of the charity by our main grant providers. The sum, which is estimated to be required, is based upon operating costs (excluding the charity shops) for a period of three months together with the costs of staff redundancies and contingencies.

**Restricted funds**

Major funds comprise:

**Welfare Benefits and Tribunal Service**

A contract with DMBC to deliver welfare benefits advice for disabled people with multi faceted complex needs and a tribunal service to support adults under the age of 65 (and their carers) where the recipient of this advice has a disability or long term health condition

**Coalfields Regeneration Trust**

Capital funding was received for a van to enable DIAL's Charity Shops to make collections and deliveries.

**Wheelchair Hire**

The wheelchair hire generates income by hiring out wheelchairs on a short-term loan basis. This income keeps the wheelchairs in good working order with maintenance and repairs carried out regularly. As and when funds are available, new wheelchairs are purchased.

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2022**

**16. CONTINGENT LIABILITIES**

At 31 March 2022 the charity had the following contingent liability:

|                         | 2022          | 2021          |
|-------------------------|---------------|---------------|
|                         | £             | £             |
| Shop dilapidation costs | <u>10,000</u> | <u>10,000</u> |

**17. OTHER FINANCIAL COMMITMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows :

|                            | 2022          | 2021          |
|----------------------------|---------------|---------------|
|                            | £             | £             |
| Within one year            | 25,904        | 18,108        |
| Between one and five years | 29,126        | 10,247        |
|                            | <u>55,030</u> | <u>28,355</u> |

**18. RELATED PARTY DISCLOSURES**

The charity has had no related party transactions in the year (2021: none).