

DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

Annual Report and Financial Statements for the year ended 31 March 2020



West Yorkshire Community Accounting Service

**Annual Report and Financial Statements
for the year ended 31 March 2020**

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Prepared by West Yorkshire Community Accounting Service

DIAL Wakefield

Trustees' report for the year ended 31 March 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Mr David Pallagrass Jones	Chair	
Mr John Sykes	Vice Chair and Treasurer	
Mr David Francis	Secretary	
Mr Mark Slater		
Mr Graham Jessey		
Mr Choudry Ikram		Resigned 24 January 2020
Mr Sam Lloyd		
Mrs Lorraine Senior		
Mr Brian Rawson		

Company secretary Mr David Francis

Charity number 1003466 Registered in England and Wales

Company number 02617983 Registered in England and Wales

Registered and principal address	Bankers
Castleford Civic Centre	Lloyds TSB
Ferrybridge Road	17 Westgate
Castleford	Wakefield
WF10 4JH	WF1 1JZ

Independent examiner

E J Beverley FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 6 June 1991. It is governed by a memorandum and articles of association as amended at 6 December 2010 and 12 December 2011. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Objectives and activities

The charity's objects

The charity aims to relieve disabled people, principally within the Wakefield Metropolitan District, in particular by the provision of information, advice, practical help and supportive counselling for disabled people or for their carers.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2020

Objectives and activities (continued)

The charity's main activities

Providing a disability information, advice, form completion service and also an appeals service, including advice and representation.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the prevention or relief of poverty and the advancement of health.

Achievements and performance

Staff and Volunteers continued to support those who contacted us by maintaining our core services, giving advice and information to those contacting DIAL on what can be any issue relating to illness and disability. They have dealt with 6,883 contacts this year giving help and advice on 7,420 issues including benefits, equipment, Social Care, holidays, daily living, transport and much more. 533 people were given an appointment with DIAL to deal with more complex issues. People have also continued to be able to access the services of our volunteer solicitor.

We have helped to generate £2,725,272 pounds into the District again this year by helping 405 people to successfully maximise their income through the receipt of disability welfare benefits.

Our committed volunteers have given over 3,025 hours of their time to help people who contacted DIAL this year.

Once again this year we have seen Disability Welfare Benefits continue to be a major concern for clients. We have helped 112 people to successfully challenge their welfare benefit appeals with practical help. A further 407 people have been provided with appropriate information and help packs to help them with revisions and appeals. Through the sheer hard work of our staff and volunteers our disability benefit appeal success rate is 96% this year. The national average being 71%.

We have had excellent feedback from the people we have helped as indicated in their comments to us. When asked how DIAL made them feel they said:

- Calm. Normally I'm very anxious and normally very panicky.
- Welcome and Calm.
- Relaxed and assured of a positive outcome.
- Extremely at ease. Taken pressure off.
- Very welcoming and informative.
- Happy and relaxed.

When asked what difference our help has made to their health, happiness or wellbeing they said:

- Took a lot of weight off my mind.
- Less stressed and now chance to move on a bit.
- Taken stress away and less intimidated by mail now.
- Now got peace of mind.
- Happy I can now get more help with daily living.

Social Work teams, Live Well Wakefield, Sustain, Mid Yorks NHS Eye Clinic, WDH and Citizens Advice have referred people to our service.

DIAL continues to hold food vouchers as a referral partner for a number of the district foodbanks.

We have continued to provide our continence shop and NKS toilet key sale services for the benefit of people who needed products and keys this year.

Staff and volunteers have attended events and taken advantage of networking opportunities to raise awareness of our services with The Recovery College, Barnardo's and Wakefield District Sight Aid.

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

DIAL's simple, cost effective approach continues to offer many people the appropriate support, advice, information and specialist help they need.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2020

Financial review

The net expenditure for the year was £7,737 on unrestricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £105,784.

It is the policy of DIAL Wakefield to maintain unrestricted funds, which are the free reserves of the charity. The trustees consider that, in the event of a significant drop in funding, the charity would need to be able to continue providing their current activities for a period of at least 6 months, and up to 12 months, to discharge all financial and contractual liabilities.

Trustees have agreed that a minimum of £65k, and a maximum of £110k, should be held as reserved funds to enable continuation of our services for up to 12 months.

Changes in benefit payments, such as Universal Credit, will have an obvious impact on DIAL and the services we currently provide. Any surplus funds above the agreed maximum reserve level will be used to develop the services we currently provide and to meet demand due to the changes in the benefit system.

Going concern

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2020

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed..... (Trustee)

Name.....

Date.....

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2020, which are set out on pages 7 to 12.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed: Name: E J Beverley

Relevant professional qualification or body: FCCA

Date:

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL Wakefield

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2020

	Notes	2020 Total funds £	2019 Total funds £
Income from:			
Grants and donations	(2)	4,151	2,222
Service agreement		69,892	69,892
Sales and fees		11,957	13,707
Other income		263	225
Bank interest		122	109
Insurance claim		6,054	-
Total income		92,439	86,155
Expenditure on:			
Salaries, NIC and pensions	(3)	75,009	76,437
Staff settlement		1,000	-
Staff travel expenses		230	278
Volunteer expenses		3,119	2,680
Telephone and internet expenses		587	587
Postage		1,323	1,094
Printing and stationery		1,695	2,245
Insurance		982	886
Payroll preparation costs		225	180
Accountancy and independent examination		708	708
Repairs, equipment and maintenance		245	5
Rent and water rates		3,930	3,930
Sundries		489	1,408
Depreciation		1,083	850
Subscriptions		232	150
CRB checks		44	-
Shop costs		603	469
Professional fees		8,672	5,030
Unpaid appeals fees		-	1,000
Total expenditure		100,176	97,937
Net income / (expenditure)		(7,737)	(11,782)
Fund balances brought forward		116,912	128,694
Fund balances carried forward		109,175	116,912

All incoming resources and resources expended derive from continuing activities.

DIAL Wakefield
Balance sheet
as at 31 March 2020

		2020	2019
		Total	Total
		£	£
Fixed assets			
Tangible assets	(4)	3,391	484
Total fixed assets		<u>3,391</u>	<u>484</u>
Current assets			
Debtors and prepayments	(5)	46	180
Stock		108	162
Cash at bank and in hand	(6)	106,338	117,412
Total current assets		<u>106,492</u>	<u>117,754</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(7)	708	1,326
Total current liabilities		<u>708</u>	<u>1,326</u>
Net current assets / (liabilities)		<u>105,784</u>	<u>116,428</u>
Net assets		<u>109,175</u>	<u>116,912</u>
Funds			
Unrestricted funds		109,175	116,912
Total funds		<u>109,175</u>	<u>116,912</u>

For the year ending 31 March 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Date:

Signed: (Trustee)

Name

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Stock

Stock is valued at the lower of cost and net realisable value.

Tangible fixed assets

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computer equipment: 15% per annum

Office equipment: 15% per annum

DIAL Wakefield

Notes to the accounts continued

for the year ended 31 March 2020

1 Accounting policies continued

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

2 Grants and donations

	2020	2019
	Total	Total
	funds	funds
	£	£
Donations	4,151	2,222
	<u>4,151</u>	<u>2,222</u>

3 Staff costs and numbers

	2020	2019
	£	£
Gross salaries	68,863	69,720
Social security costs	5,821	5,536
Employment allowance	(3,000)	(3,000)
Pensions	3,943	4,181
Adjustment to pensions in previous year	(618)	-
	<u>75,009</u>	<u>76,437</u>

The average number employees during the year was 3.8, being an average of 2.8 full time equivalent (2019: 4, 2.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2020	2019
	£	£
Costs of the scheme to the charity for the year	3,943	4,181
Amount of any contributions outstanding at the year end	-	618
Amount of any contributions prepaid at the year end	-	-

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2020

4 Tangible assets

	Computer equipment	Office equipment	Total
<u>Cost</u>	£	£	£
At 1 April 2019	13,053	7,574	20,627
Additions	3,990	-	3,990
Disposals	(7,123)	-	(7,123)
At 31 March 2020	<u>9,920</u>	<u>7,574</u>	<u>17,494</u>
 <u>Depreciation</u>			
At 1 April 2019	12,569	7,574	20,143
Depn reversed re. disposals	(6,639)	-	(6,639)
Charge for year	599	-	599
At 31 March 2020	<u>6,529</u>	<u>7,574</u>	<u>14,103</u>
 <u>Net book value</u>			
At 31 March 2020	<u>3,391</u>	<u>-</u>	<u>3,391</u>
At 31 March 2019	<u>484</u>	<u>-</u>	<u>484</u>

5 Debtors and prepayments

	2020	2019
	£	£
Debtors	46	180
	<u>46</u>	<u>180</u>

6 Cash at bank and in hand

	2020	2019
	£	£
Cash at bank	106,332	117,391
Cash in hand	6	21
	<u>106,338</u>	<u>117,412</u>

7 Creditors and accruals

	2020	2019
	£	£
Creditors	-	618
Accruals	708	708
	<u>708</u>	<u>1,326</u>

8 Related party transactions

Trustee expenses

During the year 3 trustees were paid a total of £374 in respect of travel (previous year: 5 trustees and £1,413).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity comprises the manager and deputy manager only. The total employee benefits of the key management personnel of the charity were £57,456 (2019: £57,456).

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2020

8 Related party transactions (continued)

Other transactions with trustees or related parties			2020	2019
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
D Pallagrass Jones	Trustee	Professional fees	300	
			<u>300</u>	<u>-</u>

9 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:

	Copier
	£
Within one year	566
In the second to fifth years inclusive	1,483
Over five years from the balance sheet date	-
	<u>2,049</u>