

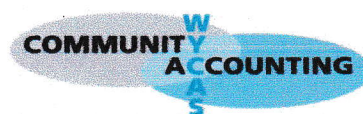
DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

Annual Report and Financial Statements

for the year ended 31 March 2021



West Yorkshire Community Accounting Service

**Annual Report and Financial Statements
for the year ended 31 March 2021**

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 12

Prepared by West Yorkshire Community Accounting Service

DIAL Wakefield

Trustees' report for the year ended 31 March 2021

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
Mr David Pallagrass Jones	Chair
Mr John Sykes	Vice Chair and Treasurer
Mr David Francis	Secretary
Mr Mark Slater	
Mr Graham Jessey	
Mr Sam Lloyd	
Mrs Lorraine Senior	
Mr Brian Rawson	

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.

The charity's main activities

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

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities (continued)

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

The Covid Pandemic this year 2020-21 has had an enormous impact on everyone in terms of their mental, emotional and financial wellbeing. This has added to what was already the norm in that all service areas continue to face uncertain futures and limited resources.

As a well-respected voluntary organisation DIAL has continued to listen to and respond to the needs of its clients. Staff have home worked for much of the year. Embracing new technology and working practices.

Although services have been restricted due to Government working guidance through sheer hard work DIAL staff have:

- Helped to generate over 1.6 million pounds into the District by helping 216 of our clients to maximise their income by successfully obtaining disability benefits this year.
- Supported 88 people to successfully challenge their welfare benefit appeals.
- Dealt with 3,520 contacts. Giving advice and information on a range of subjects including benefits, equipment, Social Care, daily living, transport to name but a few.
- Attended a number of on-line events/networking opportunities to promote the needs of service users, provide advice and information and raise awareness of our service.

DIAL'S unique, caring approach to giving advice and support is important for the wellbeing of clients who have to struggle navigating their way through the benefit system in particular.

We have had excellent feedback from people we have helped as indicated in their comments to us when we asked them how DIAL made them feel and what difference our help had made to their health, happiness and wellbeing:

- Having peace of mind to fill the forms in takes a lot of pressure and stress from you
- Financial circumstances eased
- It helped me with all the stress
- Made life a bit easier and more content
- Very helpful and relaxed
- Has helped my mental health
- Very happy
- I felt more secure and happy
- Made me happier and not so worried about things
- Massive difference
- I can hopefully relax and my anxiety ease a little
- It's made such a difference no end. More food, new bed, new cooker
- You have given me hope
- Felt a lot better knowing I had your support

Remote working has been an interesting challenge for many people this year but has been a positive in that staff have been able to attend a number of events/networking opportunities including the NHS Community Conversation, The Bridge Project, Third Sector Framework, Fuel Poverty partnership and have been invited to attend the Safer Communities Fund Safer together partnership as a member.

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

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance (continued)

Future Development:

As the Pandemic continues DIAL aims to:

- Maintain core services including giving practical support to clients where possible.
- Continue to provide one to one support to people challenging adverse benefit decisions.
- Develop possible partnership working with a legal firm to expand the offering to clients with regard to appeals.
- Continue to increase the awareness of DIAL.

Financial review

The net expenditure for the year was £5,965 on unrestricted funds.

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.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £97,426.

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.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2021

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 on 30/07/2021

Signed:  (Trustee)

Name: DAVID FRANCIS

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, 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: E J Beverley

Name: E J Beverley FCCA

Date: ... 17 / 08 / 2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

2

	2021	Total funds	£
Income from:			
Grants and donations	(2)	71,939	74,043
Sales and fees		6,355	11,957
Other income		13	263
Bank interest		45	122
Insurance claim		-	6,054
Total income		78,352	92,439
Expenditure on:			
Salaries, NIC and pensions	(3)	73,565	75,009
Staff settlement		-	1,000
Staff travel expenses		-	230
Volunteer expenses		-	3,119
Telephone and internet expenses		820	587
Postage		500	1,323
Printing and stationery		1,930	1,695
Insurance		1,085	982
Payroll preparation costs		180	225
Accountancy and independent examination		708	708
Repairs, equipment and maintenance		-	245
Rent and water rates		3,930	3,930
Sundries		191	489
Depreciation		1,127	1,083
Subscriptions		173	232
CRB checks		-	44
Shop costs		108	603
Professional fees		-	8,672
Total expenditure		84,317	100,176
Net income / (expenditure)		(5,965)	(7,737)
Fund balances brought forward		109,175	116,912
Fund balances carried forward		103,210	109,175

All incoming resources and resources expended derive from continuing activities.

Notes

DIAL Wakefield
Balance sheet
as at 31 March 2021

		2021 Total £	2020 Total £
Fixed assets			
Tangible assets	(4)	5,784	3,391
Total fixed assets		<u>5,784</u>	<u>3,391</u>
Current assets			
Debtors and prepayments	(5)	28	46
Short term investments		-	108
Cash at bank and in hand	(6)	98,106	106,338
Total current assets		<u>98,134</u>	<u>106,492</u>
Current liabilities:			
amounts falling due within one year			
Creditors and accruals	(7)	708	708
Total current liabilities		<u>708</u>	<u>708</u>
Net current assets / (liabilities)		<u>97,426</u>	<u>105,784</u>
Total assets less current liabilities		<u>103,210</u>	<u>109,175</u>
Net assets		<u>103,210</u>	<u>109,175</u>
Funds			
Unrestricted funds		103,210	109,175
Total funds		<u>103,210</u>	<u>109,175</u>

For the year ending 31 March 2021 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 accounts.

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

The financial statements were approved by the board of trustees on 30/07/2021.

Signed:  (Trustee)

Name: DAVID FRANCIS

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2021

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.

The grant income from Wakefield Metropolitan District Council and Wakefield CCG has previously been shown as Service agreement income but is now included in Grants and donations for 2020. Other than this, 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.

Tangible fixed assets

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

Office equipment: 15% per annum

Computer equipment: 15% per annum

Stock

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

Pensions

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

DIAL Wakefield

Notes to the accounts continued

for the year ended 31 March 2021

1 Accounting policies continued

Fund accounting

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

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

	2021	2020
	Total	Total
	funds	funds
	£	£
Wakefield Metropolitan District Council	34,206	33,632
Wakefield CCG	36,876	36,260
Donations	857	4,151
	<u>71,939</u>	<u>74,043</u>

3 Staff costs and numbers

	2021	2020
	£	£
Gross salaries	67,640	68,863
Social security costs	5,700	5,821
Employment allowance	(4,000)	(3,000)
Pensions	4,225	3,943
Adjustment to pensions in previous year	-	(618)
	<u>73,565</u>	<u>75,009</u>

The average number employees during the year was 3, being an average of 2.5 full time equivalent (2020: 3.8, 2.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2021	2020
	£	£
Costs of the scheme to the charity for the year	4,225	3,943
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

DIAL Wakefield

Notes to the accounts continued for the year ended 31 March 2021

4 Tangible assets

Cost

At 1 April 2020
Additions
Disposals
At 31 March 2021

Computer equipment	Office equipment	Total
£	£	£
9,920	7,574	17,494
2,435	1,085	3,520
(5,930)	-	(5,930)
6,425	8,659	15,084

Depreciation

At 1 April 2020
Depn reversed re. disposals
Charge for year
At 31 March 2021

6,529	7,574	14,103
(5,930)	-	(5,930)
964	163	1,127
1,563	7,737	9,300

Net book value

At 31 March 2021

At 31 March 2020

4,862	922	5,784
3,391	-	3,391

5 Debtors and prepayments

Debtors

2021	2020
£	£
28	46
28	46

6 Cash at bank and in hand

Cash at bank
Cash in hand

2021	2020
£	£
98,091	106,332
15	6
98,106	106,338

7 Creditors and accruals

Accruals

2021	2020
£	£
708	708
708	708

DIAL Wakefield

Notes to the accounts continued

for the year ended 31 March 2021

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year, in the previous year 3 trustees were paid a total of £374 in respect of travel.

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 include the trustees and the manager and deputy manager.

The total employee benefits of the key management personnel were £59,180 (previous year: £57,456).

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

Other transactions with trustees or related parties

		2021	2020
		£	£
Name of trustee or related party	Relationship to charity	Description of transaction	
D Pallagrass Jones	Trustee	Professional fees	
		-	300
		-	300

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:

Within one year

In the second to fifth years inclusive

Copier

£
566
918
1,484