

DIAL WAKEFIELD

England & Wales · Charity number 1003466

Details

Status Registered

Legal form Charitable company

Company number [01003466](#)

Registered 1991-07-20

Register [View on the Charity Commission register](#)

Contact

Address City Limits
Thornhill Street
Wakefield
West Yorkshire
WF1 1NL

Phone 01977723933

Email CompanySecretary@dialwakefield.co.uk

Activities

Objects: TO RELIEVE DISABLED PEOPLE PRINCIPALLY WITHIN THE WAKEFIELD METROPOLITAN DISTRICT, IN PARTICULAR BY THE PROVISION OF INFORMATION, ADVICE, PRACTICAL HELP AND SUPPORTIVE COUNSELLING FOR DISABLED PEOPLE OR FOR THEIR CARERS.

Activities: Provides Advocacy, advice and information

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** WAKEFIELD METROPOLITAN DISTRICT
- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£139,262	£98,591	-	-
2024-03-31	£86,240	£89,181	-	-
2023-03-31	£83,543	£82,984	-	-
2022-03-31	£78,950	£86,021	-	-
2021-03-31	£92,439	£109,175	-	-

Trustees

Name	Role	Appointed
DAVID JONES	Chair	2011-03-24
Brian Rawson		2026-04-23
DAVID GEORGE BRIAN FRANCIS MBE		1998-03-28
Elzbieta Filipek		2026-06-08
JOHN SYKES		
MARK SLATER		2011-03-24
Simon James Ramshaw		2022-05-27
Yvonne Rawson		2026-06-02

DIAL WAKEFIELD

England & Wales - Charity number 1003466

Accounts

DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

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



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

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Prepared by West Yorkshire Community Accountancy Service CIO

DIAL Wakefield

Trustees' report for the year ended 31 March 2025

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

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

Name	Position	Dates
David Pallagrass Jones	Chair	
John Sykes	Vice Chair and Treasurer	
David Francis		
Mark Slater		
Graham Jessey		
Sam Lloyd	Secretary	
Simon Ramshaw		

Charity number 1003466 Registered in England and Wales

Company number 02617983 Registered in England and Wales

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

Independent examiner

Sarah Coates MAAT

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

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

Method of recruitment and appointment of trustees

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

DIAL Wakefield

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

Objectives and activities

The charity's objects

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

The charity's main activities

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

Public benefit statement

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

Achievements and performance

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

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

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

With between 8-10 staff and volunteers this year.

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

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

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

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

We have attended a number of on-line events/networking opportunities to promote the needs of service users, provide advice and information, raise awareness of our service and build on our knowledge.

Again our unique, knowledgeable, caring approach to giving advice, information and support has improved the wellbeing of those who use our service as well as our staff and volunteers.

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

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

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

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

"Took all the stress away".

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

DIAL Wakefield

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

Achievements and performance (continued)

“Increased income really helps”.

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

Future Development:

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

- Maintain core services including giving practical support to clients where possible.
- Continue to provide one to one support to people challenging adverse benefit decisions.
- Continue to increase the awareness of DIAL.
- Recruit further volunteers to our team.

DIAL has been grateful for the continued funding and support of WMDC and Wakefield Integrated Care Board as part of a three year funding plan. Their recognition of our work is much appreciated and the sense of certainty that it brings for us.

Financial review

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

Reserves policy

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

A clear policy on proactively managing reserves is key to ensuring the financial stability of DIAL Wakefield to enable the delivery of its services.

To instil confidence, and to maintain the trust and mutual respect of our service users and core funding providers, DIAL Wakefield must demonstrate it is solvent, that our financial position is being reviewed on a regular basis, and that we have an agreed, transparent policy in place to deal effectively with all foreseeable, adverse situations.

It is the policy of DIAL Wakefield to generate surpluses wherever possible to aid financial security and to maintain an adequate and appropriate level of reserves.

The minimum reserve level of £50k, and the maximum reserve level of £110k will remain unchanged. The period for which reserved funds would be used to enable continuation of services is currently stated as for at least 6 months, with the intention to continue for up to 12 months if possible, and these periods will remain.

DIAL Wakefield

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

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

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

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

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

Approved by the board of trustees on 05/11/2025

John Sykes (Trustee)

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 7 to 12.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Sarah Coates MAAT

05/11/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL Wakefield
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

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

All incoming resources and resources expended derive from continuing activities.

DIAL Wakefield
Balance sheet
as at 31 March 2025

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

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

The financial statements were approved by the board of trustees on 05/11/2025

John Sykes (Trustee)

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

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

Office equipment: 15% per annum

Computer equipment: 15% per annum

Stock

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

Pensions

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

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

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

DIAL Wakefield

Notes to the accounts continued

for the year ended 31 March 2025

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

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

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

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

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

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

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

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

6 Debtors and prepayments

	2025	2024
	£	£
Other debtors	-	14
	<u>-</u>	<u>14</u>

7 Cash at bank and in hand

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

8 Creditors and accruals

	2025	2024
	£	£
Accruals	1,140	858
	<u>1,140</u>	<u>858</u>

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £67,041 (previous year: £61,796).

10 Operating leases

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

DIAL Wakefield

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

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

DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

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DIAL Wakefield

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

Name	Position	Dates
David Pallagrass Jones	Chair	
John Sykes	Vice Chair and Treasurer	
David Francis		
Mark Slater		
Graham Jessey		
Sam Lloyd	Secretary	
Simon Ramshaw		

Charity number 1003466 Registered in England and Wales

Company number 02617983 Registered in England and Wales

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

Independent examiner

Sarah Coates MAAT

West Yorkshire Community Accountancy Service CIO

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Method of recruitment and appointment of trustees

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DIAL Wakefield

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

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

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

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"Took all the stress away".

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

DIAL Wakefield

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

Achievements and performance (continued)

“Increased income really helps”.

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

Future Development:

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

- Maintain core services including giving practical support to clients where possible.
- Continue to provide one to one support to people challenging adverse benefit decisions.
- Continue to increase the awareness of DIAL.
- Recruit further volunteers to our team.

DIAL has been grateful for the continued funding and support of WMDC and Wakefield Integrated Care Board as part of a three year funding plan. Their recognition of our work is much appreciated and the sense of certainty that it brings for us.

Financial review

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

Reserves policy

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

A clear policy on proactively managing reserves is key to ensuring the financial stability of DIAL Wakefield to enable the delivery of its services.

To instil confidence, and to maintain the trust and mutual respect of our service users and core funding providers, DIAL Wakefield must demonstrate it is solvent, that our financial position is being reviewed on a regular basis, and that we have an agreed, transparent policy in place to deal effectively with all foreseeable, adverse situations.

It is the policy of DIAL Wakefield to generate surpluses wherever possible to aid financial security and to maintain an adequate and appropriate level of reserves.

The minimum reserve level of £50k, and the maximum reserve level of £110k will remain unchanged. The period for which reserved funds would be used to enable continuation of services is currently stated as for at least 6 months, with the intention to continue for up to 12 months if possible, and these periods will remain.

DIAL Wakefield

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

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

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

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

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

Approved by the board of trustees on 05/11/2025

John Sykes (Trustee)

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 7 to 12.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Sarah Coates MAAT

05/11/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL Wakefield
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2025

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

All incoming resources and resources expended derive from continuing activities.

DIAL Wakefield
Balance sheet
as at 31 March 2025

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

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

The financial statements were approved by the board of trustees on 05/11/2025

John Sykes (Trustee)

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

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

Office equipment: 15% per annum

Computer equipment: 15% per annum

Stock

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

Pensions

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

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

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

DIAL Wakefield

Notes to the accounts continued

for the year ended 31 March 2025

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

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

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

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

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

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

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

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

6 Debtors and prepayments

	2025	2024
	£	£
Other debtors	-	14
	<u>-</u>	<u>14</u>

7 Cash at bank and in hand

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

8 Creditors and accruals

	2025	2024
	£	£
Accruals	1,140	858
	<u>1,140</u>	<u>858</u>

9 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £67,041 (previous year: £61,796).

10 Operating leases

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

DIAL Wakefield

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

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

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2025, which are set out on pages 7 to 12.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed: 

Name: Sarah Coates MAAT

05/11/2025

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL WAKEFIELD

England & Wales - Charity number 1003466

Accounts

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 2024, which are set out on pages 7 to 13.

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
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- 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.

E J Beverley

Signed:

Name: E J Beverley FCCA

02/10/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

Annual Report and Financial Statements for the year ended 31 March 2024



**Annual Report and Financial Statements
for the year ended 31 March 2024**

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Prepared by West Yorkshire Community Accountancy Service CIO

DIAL Wakefield

Trustees' report for the year ended 31 March 2024

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
David Pallagrass Jones	Chair
John Sykes	Vice Chair and Treasurer
David Francis	
Mark Slater	
Graham Jessey	
Sam Lloyd	Secretary
Simon Ramshaw	

Charity number 1003466 Registered in England and Wales

Company number 02617983 Registered in England and Wales

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 Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

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

Method of recruitment and appointment of trustees

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

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 2024

Objectives and activities

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

We have been challenged this year with helping an increasing number of people affected by the 'cost of living crisis' following on from the pandemic.

The health and wellbeing of Disabled people continues to be disproportionately affected by such crises. Many local people have found themselves thrust into poverty. We anticipate this will sadly continue for some time so we continue to work tirelessly and know we need to step up to continue to be a well-respected voluntary organization in the District.

Although it continues to be difficult to find suitable volunteers we have been lucky enough to recruit two new volunteers this year who have made an excellent addition to the team, providing telephone and face-to-face advice and helping clients to maximise their income with benefit applications.

DIAL staff and volunteers have-

- Helped to generate over 2.7 million pounds into the District by helping our clients to maximise their income by successfully obtaining disability benefits this year. A million pounds over what was generated last year.
- Helped 552 people to complete their benefit applications. An increase of 47% from last year.
- We have supported 84 people to successfully challenge their welfare benefit appeals enabling them to obtain £959,865 with a 93% success rate this year. The national average being 62%.
- Dealt with 6,454 contacts with 9,108 issues. Giving advice and information on a range of subjects including benefits, equipment, Social Care, daily living, transport to name but a few.
- Dealt with a number of referrals from a range of Social Services and other professionals including Live Well Wakefield, Age UK, Citizens Advice.
- Attended a number of on-line events/networking opportunities to promote the needs of service users, provide advice and information, raise awareness of our service and build on our knowledge.

Our unique, knowledgeable, caring approach to giving advice, information and support has improved the wellbeing of those who use our service as well as our staff and volunteers.

We 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.

"I spent most of my childhood in hospital and missed school. Could not have done it without your help".

"Although I suffer terrible with anxiety etc I felt comfortable around the staff". "Couldn't ask for better".

"Listened, advised, great service".

"Mum has dementia. The service we were provided with was fantastic and I do think without this help we wouldn't have been successful. We can't thank DIAL enough".

"Has changed my life completely. Now feel safer knowing I can afford things".

"More confident knowing service is here".

"Big change now like new life".

"Its made a great difference to me both mentally and financially as I don't have to worry about having a day off work".

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance (continued)

“Support was second to none- made me feel more secure just knowing DIAL would help no matter what”.

“I am not as stressed because of DIAL's help”.

“Much happier now I can afford to get help”.

Future Development:

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.
- Continue to increase the awareness of DIAL.
- Recruit further volunteers to our team.

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

Financial review

The net expenditure for the year was £2,941, including net expenditure of £2,482 on unrestricted funds and net expenditure of £459 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £88,983.

A clear policy on proactively managing reserves is key to ensuring the financial stability of DIAL Wakefield to enable the delivery of its services.

To instil confidence, and to maintain the trust and mutual respect of our service users and core funding providers, DIAL Wakefield must demonstrate it is solvent, that our financial position is being reviewed on a regular basis, and that we have an agreed, transparent policy in place to deal effectively with all foreseeable, adverse situations.

It is the policy of DIAL Wakefield to generate surpluses wherever possible to aid financial security and to maintain an adequate and appropriate level of reserves.

The minimum reserve level of £50k, and the maximum reserve level of £110k will remain unchanged.

The period for which reserved funds would be used to enable continuation of services is currently stated as for at least 6 months, with the intention to continue for up to 12 months if possible, and these periods will remain.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2024

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

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

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

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

Approved by the board of trustees on 27/09/2024

John Malcolm Sykes (Trustee)

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 7 to 13.

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.

E J Beverley FCCA

02/10/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL Wakefield
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	73,855	-	73,855	74,507
Sales and fees		11,217	-	11,217	8,662
Other income		477	-	477	235
Bank interest		691	-	691	139
Total income		86,240	-	86,240	83,543
Expenditure on:					
Salaries, NIC and pensions	(3)	72,298	-	72,298	67,144
Staff travel expenses		304	-	304	408
Volunteer expenses		3,320	-	3,320	2,648
Telephone and internet expenses		1,535	-	1,535	1,038
Postage		722	-	722	1,125
Printing and stationery		2,357	-	2,357	1,763
Insurance		743	-	743	715
Payroll preparation costs		216	-	216	207
Accountancy and independent examination		858	-	858	806
Repairs, equipment and maintenance		-	-	-	287
Rent and water rates		3,930	-	3,930	3,930
Sundries		878	59	937	569
Depreciation		1,212	-	1,212	1,212
Subscriptions		112	-	112	249
DBS checks		-	-	-	51
Shop costs		237	-	237	273
Room Hire		-	400	400	559
Total expenditure		88,722	459	89,181	82,984
Net income / (expenditure)		(2,482)	(459)	(2,941)	559
Fund balances brought forward		94,263	2,435	96,698	96,139
Fund balances carried forward	(4)	91,781	1,976	93,757	96,698

All incoming resources and resources expended derive from continuing activities.

DIAL Wakefield
Balance sheet
as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 2,798	-	2,798	4,010
Total fixed assets	<u>2,798</u>	<u>-</u>	<u>2,798</u>	<u>4,010</u>
Current assets				
Stock	210	-	210	237
Debtors and prepayments	(6) 14	-	14	200
Cash at bank and in hand	(7) 89,617	1,976	91,593	110,828
Total current assets	<u>89,841</u>	<u>1,976</u>	<u>91,817</u>	<u>111,265</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 858	-	858	18,577
Total current liabilities	<u>858</u>	<u>-</u>	<u>858</u>	<u>18,577</u>
Net current assets / (liabilities)	<u>88,983</u>	<u>1,976</u>	<u>90,959</u>	<u>92,688</u>
Net assets	<u>91,781</u>	<u>1,976</u>	<u>93,757</u>	<u>96,698</u>
Funds				
Unrestricted funds	91,781	-	91,781	94,263
Restricted funds	-	1,976	1,976	2,435
Total funds	<u>91,781</u>	<u>1,976</u>	<u>93,757</u>	<u>96,698</u>

For the year ending 31 March 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

The financial statements were approved by the board of trustees on 27/09/2024

John Malcolm Sykes (Trustee)

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of accounting

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

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

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

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

Going concern

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

Incoming resources

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

Grants and donations

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

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

Expenditure and liabilities

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

Taxation

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

Tangible fixed assets

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

Office equipment: 15% per annum

Computer equipment: 15% per annum

Stock

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

Pensions

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

DIAL Wakefield

Notes to the accounts continued

for the year ended 31 March 2024

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.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

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

2 Grants and donations

	2024	2024	2024	2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Wakefield Metropolitan District Council	34,206	-	34,206	34,206
Wakefield Integrated Care Board (formerly CCG)	36,876	-	36,876	36,876
Wakefield MDC	-	-	-	2,000
Donations	2,773	-	2,773	1,425
	<u>73,855</u>	<u>-</u>	<u>73,855</u>	<u>74,507</u>

3 Staff costs and numbers

	2024	2023
	£	£
Gross salaries	67,666	63,101
Social security costs	5,572	5,252
Employment allowance	(5,000)	(5,000)
Pensions	4,060	3,791
	<u>72,298</u>	<u>67,144</u>

The average number of employees during the year was 3, being an average of 2.6 full time equivalent (2023: 3, 2.3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2024	2023
	£	£
Costs of the scheme to the charity for the year	4,060	3,791

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Wakefield MDC	2,435	-	459	-	1,976
	<u>2,435</u>	<u>-</u>	<u>459</u>	<u>-</u>	<u>1,976</u>

Fund name

Wakefield MDC

Purpose of restriction

Grant towards infection control.

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2024

5 Tangible assets

	Computer equipment	Office equipment	Total
<u>Cost</u>	£	£	£
At 1 April 2023	6,990	8,659	15,649
Additions	-	-	-
At 31 March 2024	<u>6,990</u>	<u>8,659</u>	<u>15,649</u>
<u>Depreciation</u>			
At 1 April 2023	3,576	8,063	11,639
Charge for year	1,049	163	1,212
At 31 March 2024	<u>4,625</u>	<u>8,226</u>	<u>12,851</u>
<u>Net book value</u>			
At 31 March 2024	<u>2,365</u>	<u>433</u>	<u>2,798</u>
At 1 April 2023	<u>3,414</u>	<u>596</u>	<u>4,010</u>

6 Debtors and prepayments

	2024	2023
	£	£
Debtors	-	200
Other debtors	14	-
	<u>14</u>	<u>200</u>

7 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	91,584	110,824
Cash in hand	9	4
	<u>91,593</u>	<u>110,828</u>

8 Creditors and accruals

	2024	2023
	£	£
Accruals	858	806
Deferred income (see note below for analysis)	-	17,771
	<u>858</u>	<u>18,577</u>

Deferred income

	Deferred to next year	Released from last year
	£	£
Grant income	-	17,771
	<u>-</u>	<u>17,771</u>

Item name

Grant income

Reason for deferral

Grant for the period April 2023 to June 2023

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2024

9 Related party transactions

Trustee expenses

During the year 3 trustees were paid a total of £205 in respect of travel (previous year: 5 trustees and £414).

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £61,796 (previous year: £58,695).

10 Operating leases

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

	2024	2023
	£	£
Within one year	648	330
In the second to fifth years inclusive	2,106	-
	<u>2,754</u>	<u>330</u>

DIAL Wakefield

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	73,855	72,507	-	2,000	73,855	74,507
Sales and fees	11,217	8,662	-	-	11,217	8,662
Other income	477	235	-	-	477	235
Bank interest	691	139	-	-	691	139
Total income	86,240	81,543	-	2,000	86,240	83,543
Expenditure						
Salaries, NIC and pensions	72,298	67,144	-	-	72,298	67,144
Staff travel expenses	304	408	-	-	304	408
Volunteer expenses	3,320	2,648	-	-	3,320	2,648
Telephone and internet expenses	1,535	1,038	-	-	1,535	1,038
Postage	722	1,125	-	-	722	1,125
Printing and stationery	2,357	1,763	-	-	2,357	1,763
Insurance	743	715	-	-	743	715
Payroll preparation costs	216	207	-	-	216	207
Accountancy and independent exami	858	806	-	-	858	806
Repairs, equipment and maintenanc	-	287	-	-	-	287
Rent and water rates	3,930	3,930	-	-	3,930	3,930
Sundries	878	569	59	-	937	569
Depreciation	1,212	1,212	-	-	1,212	1,212
Subscriptions	112	249	-	-	112	249
DBS checks	-	51	-	-	-	51
Shop costs	237	273	-	-	237	273
Room Hire	-	86	400	473	400	559
Total expenditure	88,722	82,511	459	473	89,181	82,984
Net income / (expenditure)	(2,482)	(968)	(459)	1,527	(2,941)	559
Fund balances brought forward	94,263	95,231	2,435	908	96,698	96,139
Fund balances carried forward	91,781	94,263	1,976	2,435	93,757	96,698

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 2024, which are set out on pages 7 to 13.

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.

E J Beverley

Signed:

Name: E J Beverley FCCA

02/10/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL WAKEFIELD

England & Wales - Charity number 1003466

Accounts

DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

Annual Report and Financial Statements for the year ended 31 March 2023



**Annual Report and Financial Statements
for the year ended 31 March 2023**

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Prepared by West Yorkshire Community Accountancy Service CIO

DIAL Wakefield

Trustees' report for the year ended 31 March 2023

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
David Pallagrass Jones	Chair	
John Sykes	Vice Chair and Treasurer	
David Francis		
Mark Slater		
Graham Jessey		
Sam Lloyd	Secretary	
Brian Rawson		Resigned 28 October 2022
Simon Ramshaw		Appointed 27 May 2022
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 Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

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

Method of recruitment and appointment of trustees

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

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 2023

Objectives and activities

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

We are pleased to still be here and able to support our clients as a well-respected voluntary organisation.

Disabled people continue to be disproportionately affected by the Cost of Living crisis and the after effects of COVID.

DIAL staff and volunteers have continued to provide services that our clients tell us they need.

DIAL staff and volunteers have:

- Helped to generate over 1.7 million pounds into the District by helping our clients to maximise their income by successfully obtaining disability benefits this year.
- Helped 373 people to complete their benefit applications.
- Continued to support people to successfully challenge their welfare benefit appeals to the tune of £768,810 with a 95% success rate this year.
- Dealt with 5447 contacts with 7755 issues. 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, raise awareness of our service and build on our knowledge.
- Undertaken outreach sessions at Crofton Health Centre as part of the Live Well Wakefield Social Prescribing Hub.

Our client's well-being is of extreme importance to us. We continue to keep things as simple as possible whilst having a unique, knowledgeable, caring approach to giving advice, information and support.

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.

"Feel more relaxed. Less stressed. Stress head made easier".

"More relaxed and at ease. I knew my problem was in good hands".

"Feel calmer and more confident. Stress relieved, not panicking about doing it wrong".

"Felt comfortable and able to talk. Got me out of a minefield as I am not good with forms".

"Felt comfortable and reassured. The extra income has been a great help to get my mobility scooter and wheelchair so I can now go out again".

"Felt fantastic. More at ease and comfortable, very happy person".

"Felt comfortable. It has made a big difference. I don't have to work as many hours as I used to".

"Took weight off. Amazing, massive help and support. Massive relief. Gave independence and dignity. Took pressure off. Helped with terrible stress. Massive help to all the family."

"Was apprehensive due to mental health issues but given time to relax and get through. Felt more together afterwards".

"Felt more relaxed and calm. Felt someone understood my problems and was very patient".

"Brilliant and felt able to open up about my real problems. Loads better now the weight is off my shoulders".

"Felt very comfortable and relaxed. Didn't feel as if I was begging. Made a lot of difference to peace of mind."

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance (continued)

DIAL continues to attend a number of events/networking opportunities including the Safer Communities Fund Safer together partnership.

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

Future Development:

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.
- Continue to increase the awareness of DIAL.
- Recruit further volunteers to our team.

Financial review

The net income for the year was £559, including net expenditure of £968 on unrestricted funds and net income of £1,527 on restricted 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 £90,253.

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 £50k, and a maximum of £110k, should be held as reserve funds to enable continuation of our services for at least 6 months with the intention to continue for up to 12 months if possible.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2023

Statement of trustees' responsibilities

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

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

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

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

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

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

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

approved by the board of trustees on 28/07/2023

J M Sykes (Trustee)

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 7 to 13.

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.

E J Beverley FCCA

04/08/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL Wakefield
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	72,507	2,000	74,507	73,202
Sales and fees		8,662	-	8,662	5,724
Other income		235	-	235	16
Bank interest		139	-	139	8
Total income		81,543	2,000	83,543	78,950
Expenditure on:					
Salaries, NIC and pensions	(3)	67,144	-	67,144	73,470
Staff travel expenses		408	-	408	-
Training		-	-	-	29
Volunteer expenses		2,648	-	2,648	726
Telephone and internet expenses		1,038	-	1,038	887
Postage		1,125	-	1,125	838
Printing and stationery		1,763	-	1,763	1,556
Insurance		715	-	715	1,357
Payroll preparation costs		207	-	207	180
Accountancy and independent examination		806	-	806	768
Repairs, equipment and maintenance		287	-	287	513
Rent and water rates		3,930	-	3,930	3,930
Sundries		569	-	569	207
Depreciation		1,212	-	1,212	1,127
Subscriptions		249	-	249	121
Bank charges		-	-	-	10
DBS checks		51	-	51	198
Shop costs		273	-	273	104
Room Hire		86	473	559	-
Total expenditure		82,511	473	82,984	86,021
Net income / (expenditure)		(968)	1,527	559	(7,071)
Fund balances brought forward		95,231	908	96,139	103,210
Fund balances carried forward	(4)	94,263	2,435	96,698	96,139

All incoming resources and resources expended derive from continuing activities.

DIAL Wakefield
Balance sheet
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 4,010	-	4,010	4,657
Total fixed assets	<u>4,010</u>	<u>-</u>	<u>4,010</u>	<u>4,657</u>
Current assets				
Stock	237	-	237	148
Debtors and prepayments	(6) 200	-	200	41
Cash at bank and in hand	(7) 108,393	2,435	110,828	92,061
Total current assets	<u>108,830</u>	<u>2,435</u>	<u>111,265</u>	<u>92,250</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 18,577	-	18,577	768
Total current liabilities	<u>18,577</u>	<u>-</u>	<u>18,577</u>	<u>768</u>
Net current assets / (liabilities)	<u>90,253</u>	<u>2,435</u>	<u>92,688</u>	<u>91,482</u>
Net assets	<u>94,263</u>	<u>2,435</u>	<u>96,698</u>	<u>96,139</u>
Funds				
Unrestricted funds	94,263	-	94,263	95,231
Restricted funds	-	2,435	2,435	908
Total funds	<u>94,263</u>	<u>2,435</u>	<u>96,698</u>	<u>96,139</u>

For the year ending 31 March 2023 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 28/07/2023

J M Sykes (Trustee)

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2023

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.

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 2023

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.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

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

2 Grants and donations

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Wakefield Metropolitan District Council	-	2,000	2,000	34,206
Wakefield CCG	36,876	-	36,876	36,876
Wakefield Council	34,206	-	34,206	1,250
Donations	1,425	-	1,425	870
	<u>72,507</u>	<u>2,000</u>	<u>74,507</u>	<u>73,202</u>

3 Staff costs and numbers

	2023	2022
	£	£
Gross salaries	63,101	67,865
Social security costs	5,252	5,702
Employment allowance	(5,000)	(4,000)
Pensions	3,791	3,903
	<u>67,144</u>	<u>73,470</u>

The average number of employees during the year was 3, being an average of 2.3 full time equivalent (2022: 3, 2.5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2023	2022
	£	£
Costs of the scheme to the charity for the year	3,791	3,903

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Wakefield MDC	908	2,000	473	-	2,435
	<u>908</u>	<u>2,000</u>	<u>473</u>	<u>-</u>	<u>2,435</u>

Fund name

Wakefield MDC

Purpose of restriction

Grant towards infection control

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2023

5 Tangible assets

	Computer equipment	Office equipment	Total
<u>Cost</u>	£	£	£
At 1 April 2022	6,425	8,659	15,084
Additions	565	-	565
At 31 March 2023	<u>6,990</u>	<u>8,659</u>	<u>15,649</u>
<u>Depreciation</u>			
At 1 April 2022	2,527	7,900	10,427
Charge for year	1,049	163	1,212
At 31 March 2023	<u>3,576</u>	<u>8,063</u>	<u>11,639</u>
<u>Net book value</u>			
At 31 March 2023	<u>3,414</u>	<u>596</u>	<u>4,010</u>
At 31 March 2022	<u>3,898</u>	<u>759</u>	<u>4,657</u>

6 Debtors and prepayments

	2023	2022
	£	£
Debtors	200	-
Other debtors	-	41
	<u>200</u>	<u>41</u>

7 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank	110,824	92,052
Cash in hand	4	9
	<u>110,828</u>	<u>92,061</u>

8 Creditors and accruals

	2023	2022
	£	£
Accruals	806	768
Deferred income (see note below for analysis)	17,771	-
	<u>18,577</u>	<u>768</u>

Deferred income

	Deferred to next year	Released from last year
	£	£
Grant income	17,771	-
	<u>17,771</u>	<u>-</u>

Item name

Grant income

Reason for deferral

Grant for the period April 2023 to June 2023

DIAL Wakefield
Notes to the accounts continued
for the year ended 31 March 2023

9 Related party transactions

Trustee expenses

During the year 5 trustees were paid a total of £413.70 in respect of travel (previous year: 5 trustees and £86).

Trustee remuneration and benefits

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £58,695 (previous year: £64,637).

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

10 Operating leases

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

	2023	2022
	£	£
Within one year	330	566
In the second to fifth years inclusive	-	330
	<u>330</u>	<u>896</u>

DIAL Wakefield

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	72,507	71,952	2,000	1,250	74,507	73,202
Sales and fees	8,662	5,724	-	-	8,662	5,724
Other income	235	16	-	-	235	16
Bank interest	139	8	-	-	139	8
Total income	81,543	77,700	2,000	1,250	83,543	78,950
Expenditure						
Salaries, NIC and pensions	67,144	73,470	-	-	67,144	73,470
Staff travel expenses	408	-	-	-	408	-
Training	-	29	-	-	-	29
Volunteer expenses	2,648	726	-	-	2,648	726
Telephone and internet expenses	1,038	887	-	-	1,038	887
Postage	1,125	838	-	-	1,125	838
Printing and stationery	1,763	1,525	-	31	1,763	1,556
Insurance	715	1,357	-	-	715	1,357
Payroll preparation costs	207	180	-	-	207	180
Independent examination	806	768	-	-	806	768
Repairs, equip. and maintenance	287	318	-	195	287	513
Rent and water rates	3,930	3,930	-	-	3,930	3,930
Sundries	569	91	-	116	569	207
Depreciation	1,212	1,127	-	-	1,212	1,127
Subscriptions	249	121	-	-	249	121
Bank charges	-	10	-	-	-	10
DBS checks	51	198	-	-	51	198
Shop costs	273	104	-	-	273	104
Room Hire	86	-	473	-	559	-
Total expenditure	82,511	85,679	473	342	82,984	86,021
Net income / (expenditure)	(968)	(7,979)	1,527	908	559	(7,071)
Fund balances brought forward	95,231	103,210	908	-	96,139	103,210
Fund balances carried forward	94,263	95,231	2,435	908	96,698	96,139

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 2023, which are set out on pages 7 to 13.

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 FCCA

04/08/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL WAKEFIELD

England & Wales - Charity number 1003466

Accounts

DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

Annual Report and Financial Statements for the year ended 31 March 2022



Annual Report and Financial Statements
for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

DIAL Wakefield

Trustees' report for the year ended 31 March 2022

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
David Pallagrass Jones	Chair	
John Sykes	Vice Chair and Treasurer	
David Francis	Secretary	
Mark Slater		
Graham Jessey		
Sam Lloyd		
Lorraine Senior		Deceased September 2021
Brian Rawson		
Simon Ramshaw		Appointed 27 May 2022
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 Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

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

Method of recruitment and appointment of trustees

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

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 2022

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

We are pleased as a well-respected voluntary organisation to have continued to support our clients in what has been a tumultuous year.

Everyone has been bombarded in terms of their mental and emotional health and their financial wellbeing. Disabled people have been and continue to be disproportionately affected by what life is currently throwing at us in terms of benefits, work and the cost of living. Indeed many are still shielding without support.

DIAL has continued to respond to our client's needs.

Staff started the year home working and then returned to the office in August with staff and volunteers providing services by embracing new technology and working practices.

Although services have been restricted due to Government working guidance within the building DIAL staff and volunteers have:

- Helped to generate over 1 million pounds into the District by helping our clients to maximise their income by successfully obtaining disability benefits this year.
- Helped 276 people to complete their benefit applications.
- Continued to support people to successfully challenge their welfare benefit appeals to the tune of £300,419 with a 100% success rate this year.
- Dealt with 3572 contacts with 4770 issues. 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, raise awareness of our service and build on our knowledge.

The wellbeing of our client's is of extreme importance to us. We believe in keeping things as simple as possible whilst having a unique, knowledgeable, caring approach to giving advice, information and support.

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:

- DIAL has helped me have some self worth back. I lost all confidence in myself. I felt thrown on the scrapheap and nobody cared how I would feel
- Helped with money so I can pay people to do things for me, it was a very big help. Very happy
- Simply knowing you understand my difficulties, and give me the confidence to deal with them day to day
- It's given me the funds to pay people to do jobs I no longer can do, so helped me greatly
- I could not have managed without the help of DIAL. They provided invaluable support and advice. I shall always be grateful
- It has helped me by being able to get out with my wife and enjoy life better
- I don't have to worry about filling forms in. It has made my mental health better and I don't have to worry
- Anxiety eased as soon as someone listened. ADD makes filling in forms and staying on track almost impossible and frustrating
- Filling benefit forms in is so stressful, the help and support from DIAL helps alleviate some of the stress, DIAL's help & support is so valuable
- It has made a big difference to how things are. Extra money has made life a lot less stressful

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

DIAL continues to attend a number of events/networking opportunities including the Fuel Poverty partnership and Safer Communities Fund Safer together partnership.

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

Future Development:

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.
- Continue to increase the awareness of DIAL.

Financial review

The net expenditure for the year was £7,071, including net expenditure of £7,979 on unrestricted funds and net income of £908 on restricted 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 £90,574.

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 £50k, and a maximum of £110k, should be held as reserve funds to enable continuation of our services for at least 6 months with the intention to continue for up to 12 months if possible.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2022

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 22/07/2022

John Malcolm Sykes (Trustee)

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 to 13.

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.

E J Beverley FCCA

26/07/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL Wakefield

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	71,952	1,250	73,202	71,939
Sales and fees		5,724	-	5,724	6,355
Other income		16	-	16	13
Bank interest		8	-	8	45
Total income		<u>77,700</u>	<u>1,250</u>	<u>78,950</u>	<u>78,352</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	73,470	-	73,470	73,565
Training		29	-	29	-
Volunteer expenses		726	-	726	-
Telephone and internet expenses		887	-	887	820
Postage		838	-	838	500
Printing and stationery		1,525	31	1,556	1,930
Insurance		1,357	-	1,357	1,085
Payroll preparation costs		180	-	180	180
Accountancy and independent examination		768	-	768	708
Repairs, equipment and maintenance		318	195	513	-
Rent and water rates		3,930	-	3,930	3,930
Sundries		91	116	207	191
Depreciation		1,127	-	1,127	1,127
Subscriptions		121	-	121	173
Bank charges		10	-	10	-
DBS checks		198	-	198	-
Shop costs		104	-	104	108
Total expenditure		<u>85,679</u>	<u>342</u>	<u>86,021</u>	<u>84,317</u>
Net income / (expenditure)		<u>(7,979)</u>	<u>908</u>	<u>(7,071)</u>	<u>(5,965)</u>
Fund balances brought forward		<u>103,210</u>	<u>-</u>	<u>103,210</u>	<u>109,175</u>
Fund balances carried forward	(4)	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>

All incoming resources and resources expended derive from continuing activities.

DIAL Wakefield
Balance sheet
as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 4,657	-	4,657	5,784
Total fixed assets	<u>4,657</u>	<u>-</u>	<u>4,657</u>	<u>5,784</u>
Current assets				
Debtors and prepayments	(6) 41	-	41	28
Stock	148	-	148	-
Cash at bank and in hand	(7) 91,153	908	92,061	98,106
Total current assets	<u>91,342</u>	<u>908</u>	<u>92,250</u>	<u>98,134</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 768	-	768	708
Total current liabilities	<u>768</u>	<u>-</u>	<u>768</u>	<u>708</u>
Net current assets / (liabilities)	<u>90,574</u>	<u>908</u>	<u>91,482</u>	<u>97,426</u>
Net assets	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>
Funds				
Unrestricted funds	95,231	-	95,231	103,210
Restricted funds	-	908	908	-
Total funds	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>

For the year ending 31 March 2022 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 22/07/2022

John Malcolm Sykes (Trustee)

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2022

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.

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 2022

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.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

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

2 Grants and donations

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Wakefield Metropolitan District Council	34,206	-	34,206	34,206
Wakefield CCG	36,876	-	36,876	36,876
Wakefield Council	-	1,250	1,250	857
Donations	870	-	870	-
	<u>71,952</u>	<u>1,250</u>	<u>73,202</u>	<u>71,939</u>

3 Staff costs and numbers

	2022 £	2021 £
Gross salaries	67,865	67,640
Social security costs	5,702	5,700
Employment allowance	(4,000)	(4,000)
Pensions	3,903	4,225
	<u>73,470</u>	<u>73,565</u>

The average number employees during the year was 3, being an average of 2.5 full time equivalent (2021: 3, 2.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022 £	2021 £
Costs of the scheme to the charity for the year	3,903	4,225

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Wakefield Council	-	1,250	342	-	908
	<u>-</u>	<u>1,250</u>	<u>342</u>	<u>-</u>	<u>908</u>

Fund name

Wakefield Council

Purpose of restriction

Grant towards infection control

DIAL Wakefield

Notes to the accounts continued for the year ended 31 March 2022

5 Tangible assets

Cost

At 1 April 2021	
Additions	
At 31 March 2022	

Computer equipment	Office equipment	Total
£	£	£
6,425	8,659	15,084
-	-	-
6,425	8,659	15,084

Depreciation

At 1 April 2021	
Charge for year	
At 31 March 2022	

1,563	7,737	9,300
964	163	1,127
2,527	7,900	10,427

Net book value

At 31 March 2022	
------------------	--

3,898	759	4,657
-------	-----	-------

At 31 March 2021	
------------------	--

4,862	922	5,784
-------	-----	-------

6 Debtors and prepayments

Other debtors	
---------------	--

2022	2021
£	£
41	28
41	28

7 Cash at bank and in hand

Cash at bank	
Cash in hand	

2022	2021
£	£
92,052	98,091
9	15
92,061	98,106

8 Creditors and accruals

Accruals	
----------	--

2022	2021
£	£
768	708
768	708

DIAL Wakefield

Notes to the accounts continued for the year ended 31 March 2022

9 Related party transactions

Trustee expenses

During the year 5 trustees were paid a total of £86 in respect of travel (previous year: 0 trustees and £0).

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, the manager and deputy manager. The total employee benefits received were £64,637 (previous year: £64,459).

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

10 Operating leases

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

	2022	2021
	£	£
Within one year	566	566
In the second to fifth years inclusive	330	918
	<u>896</u>	<u>1,484</u>

DIAL Wakefield

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	71,952	71,939	1,250	-	73,202	71,939
Sales and fees	5,724	6,355	-	-	5,724	6,355
Other income	16	13	-	-	16	13
Bank interest	8	45	-	-	8	45
Total income	77,700	78,352	1,250	-	78,950	78,352
Expenditure						
Salaries, NIC and pensions	73,470	73,565	-	-	73,470	73,565
Training	29	-	-	-	29	-
Volunteer expenses	726	-	-	-	726	-
Telephone and internet expenses	887	820	-	-	887	820
Postage	838	500	-	-	838	500
Printing and stationery	1,525	1,930	31	-	1,556	1,930
Insurance	1,357	1,085	-	-	1,357	1,085
Payroll preparation costs	180	180	-	-	180	180
Accountancy and independent exam	768	708	-	-	768	708
Repairs, equipment and maintenance	318	-	195	-	513	-
Rent and water rates	3,930	3,930	-	-	3,930	3,930
Sundries	91	191	116	-	207	191
Depreciation	1,127	1,127	-	-	1,127	1,127
Subscriptions	121	173	-	-	121	173
Bank charges	10	-	-	-	10	-
DBS checks	198	-	-	-	198	-
Shop costs	104	108	-	-	104	108
Total expenditure	85,679	84,317	342	-	86,021	84,317
Net income / (expenditure)	(7,979)	(5,965)	908	-	(7,071)	(5,965)
Fund balances brought forward	103,210	109,175	-	-	103,210	109,175
Fund balances carried forward	95,231	103,210	908	-	96,139	103,210

DIAL Wakefield

Charity number 1003466

A company limited by guarantee number 02617983

Annual Report and Financial Statements for the year ended 31 March 2022



Annual Report and Financial Statements
for the year ended 31 March 2022

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Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 13

Prepared by West Yorkshire Community Accountancy Service CIO

DIAL Wakefield

Trustees' report for the year ended 31 March 2022

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
David Pallagrass Jones	Chair	
John Sykes	Vice Chair and Treasurer	
David Francis	Secretary	
Mark Slater		
Graham Jessey		
Sam Lloyd		
Lorraine Senior		Deceased September 2021
Brian Rawson		
Simon Ramshaw		Appointed 27 May 2022
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 Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

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

Method of recruitment and appointment of trustees

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

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 2022

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

We are pleased as a well-respected voluntary organisation to have continued to support our clients in what has been a tumultuous year.

Everyone has been bombarded in terms of their mental and emotional health and their financial wellbeing. Disabled people have been and continue to be disproportionately affected by what life is currently throwing at us in terms of benefits, work and the cost of living. Indeed many are still shielding without support.

DIAL has continued to respond to our client's needs.

Staff started the year home working and then returned to the office in August with staff and volunteers providing services by embracing new technology and working practices.

Although services have been restricted due to Government working guidance within the building DIAL staff and volunteers have:

- Helped to generate over 1 million pounds into the District by helping our clients to maximise their income by successfully obtaining disability benefits this year.
- Helped 276 people to complete their benefit applications.
- Continued to support people to successfully challenge their welfare benefit appeals to the tune of £300,419 with a 100% success rate this year.
- Dealt with 3572 contacts with 4770 issues. 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, raise awareness of our service and build on our knowledge.

The wellbeing of our client's is of extreme importance to us. We believe in keeping things as simple as possible whilst having a unique, knowledgeable, caring approach to giving advice, information and support.

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:

- DIAL has helped me have some self worth back. I lost all confidence in myself. I felt thrown on the scrapheap and nobody cared how I would feel
- Helped with money so I can pay people to do things for me, it was a very big help. Very happy
- Simply knowing you understand my difficulties, and give me the confidence to deal with them day to day
- It's given me the funds to pay people to do jobs I no longer can do, so helped me greatly
- I could not have managed without the help of DIAL. They provided invaluable support and advice. I shall always be grateful
- It has helped me by being able to get out with my wife and enjoy life better
- I don't have to worry about filling forms in. It has made my mental health better and I don't have to worry
- Anxiety eased as soon as someone listened. ADD makes filling in forms and staying on track almost impossible and frustrating
- Filling benefit forms in is so stressful, the help and support from DIAL helps alleviate some of the stress, DIAL's help & support is so valuable
- It has made a big difference to how things are. Extra money has made life a lot less stressful

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

DIAL continues to attend a number of events/networking opportunities including the Fuel Poverty partnership and Safer Communities Fund Safer together partnership.

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

Future Development:

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.
- Continue to increase the awareness of DIAL.

Financial review

The net expenditure for the year was £7,071, including net expenditure of £7,979 on unrestricted funds and net income of £908 on restricted 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 £90,574.

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 £50k, and a maximum of £110k, should be held as reserve funds to enable continuation of our services for at least 6 months with the intention to continue for up to 12 months if possible.

DIAL Wakefield

Trustees' report (continued) for the year ended 31 March 2022

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 22/07/2022

John Malcolm Sykes (Trustee)

DIAL Wakefield

Independent examiner's report to the trustees of DIAL Wakefield

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 to 13.

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.

E J Beverley FCCA

26/07/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL Wakefield

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	71,952	1,250	73,202	71,939
Sales and fees		5,724	-	5,724	6,355
Other income		16	-	16	13
Bank interest		8	-	8	45
Total income		<u>77,700</u>	<u>1,250</u>	<u>78,950</u>	<u>78,352</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	73,470	-	73,470	73,565
Training		29	-	29	-
Volunteer expenses		726	-	726	-
Telephone and internet expenses		887	-	887	820
Postage		838	-	838	500
Printing and stationery		1,525	31	1,556	1,930
Insurance		1,357	-	1,357	1,085
Payroll preparation costs		180	-	180	180
Accountancy and independent examination		768	-	768	708
Repairs, equipment and maintenance		318	195	513	-
Rent and water rates		3,930	-	3,930	3,930
Sundries		91	116	207	191
Depreciation		1,127	-	1,127	1,127
Subscriptions		121	-	121	173
Bank charges		10	-	10	-
DBS checks		198	-	198	-
Shop costs		104	-	104	108
Total expenditure		<u>85,679</u>	<u>342</u>	<u>86,021</u>	<u>84,317</u>
Net income / (expenditure)		<u>(7,979)</u>	<u>908</u>	<u>(7,071)</u>	<u>(5,965)</u>
Fund balances brought forward		<u>103,210</u>	<u>-</u>	<u>103,210</u>	<u>109,175</u>
Fund balances carried forward	(4)	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>

All incoming resources and resources expended derive from continuing activities.

DIAL Wakefield
Balance sheet
as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 4,657	-	4,657	5,784
Total fixed assets	<u>4,657</u>	<u>-</u>	<u>4,657</u>	<u>5,784</u>
Current assets				
Debtors and prepayments	(6) 41	-	41	28
Stock	148	-	148	-
Cash at bank and in hand	(7) 91,153	908	92,061	98,106
Total current assets	<u>91,342</u>	<u>908</u>	<u>92,250</u>	<u>98,134</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 768	-	768	708
Total current liabilities	<u>768</u>	<u>-</u>	<u>768</u>	<u>708</u>
Net current assets / (liabilities)	<u>90,574</u>	<u>908</u>	<u>91,482</u>	<u>97,426</u>
Net assets	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>
Funds				
Unrestricted funds	95,231	-	95,231	103,210
Restricted funds	-	908	908	-
Total funds	<u>95,231</u>	<u>908</u>	<u>96,139</u>	<u>103,210</u>

For the year ending 31 March 2022 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 22/07/2022

John Malcolm Sykes (Trustee)

DIAL Wakefield

Notes to the accounts

for the year ended 31 March 2022

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.

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 2022

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.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

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

2 Grants and donations

	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Wakefield Metropolitan District Council	34,206	-	34,206	34,206
Wakefield CCG	36,876	-	36,876	36,876
Wakefield Council	-	1,250	1,250	857
Donations	870	-	870	-
	<u>71,952</u>	<u>1,250</u>	<u>73,202</u>	<u>71,939</u>

3 Staff costs and numbers

	2022 £	2021 £
Gross salaries	67,865	67,640
Social security costs	5,702	5,700
Employment allowance	(4,000)	(4,000)
Pensions	3,903	4,225
	<u>73,470</u>	<u>73,565</u>

The average number employees during the year was 3, being an average of 2.5 full time equivalent (2021: 3, 2.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022 £	2021 £
Costs of the scheme to the charity for the year	3,903	4,225

4 Restricted funds

	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Wakefield Council	-	1,250	342	-	908
	<u>-</u>	<u>1,250</u>	<u>342</u>	<u>-</u>	<u>908</u>

Fund name

Wakefield Council

Purpose of restriction

Grant towards infection control

DIAL Wakefield

Notes to the accounts continued for the year ended 31 March 2022

5 Tangible assets

Cost

At 1 April 2021
Additions
At 31 March 2022

Computer equipment	Office equipment	Total
£	£	£
6,425	8,659	15,084
-	-	-
6,425	8,659	15,084

Depreciation

At 1 April 2021
Charge for year
At 31 March 2022

1,563	7,737	9,300
964	163	1,127
2,527	7,900	10,427

Net book value

At 31 March 2022

3,898	759	4,657
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At 31 March 2021

4,862	922	5,784
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6 Debtors and prepayments

Other debtors

2022	2021
£	£
41	28
41	28

7 Cash at bank and in hand

Cash at bank
Cash in hand

2022	2021
£	£
92,052	98,091
9	15
92,061	98,106

8 Creditors and accruals

Accruals

2022	2021
£	£
768	708
768	708

DIAL Wakefield

Notes to the accounts continued

for the year ended 31 March 2022

9 Related party transactions

Trustee expenses

During the year 5 trustees were paid a total of £86 in respect of travel (previous year: 0 trustees and £0).

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, the manager and deputy manager. The total employee benefits received were £64,637 (previous year: £64,459).

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

10 Operating leases

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

	2022	2021
	£	£
Within one year	566	566
In the second to fifth years inclusive	330	918
	<u>896</u>	<u>1,484</u>

DIAL Wakefield

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	71,952	71,939	1,250	-	73,202	71,939
Sales and fees	5,724	6,355	-	-	5,724	6,355
Other income	16	13	-	-	16	13
Bank interest	8	45	-	-	8	45
Total income	77,700	78,352	1,250	-	78,950	78,352
Expenditure						
Salaries, NIC and pensions	73,470	73,565	-	-	73,470	73,565
Training	29	-	-	-	29	-
Volunteer expenses	726	-	-	-	726	-
Telephone and internet expenses	887	820	-	-	887	820
Postage	838	500	-	-	838	500
Printing and stationery	1,525	1,930	31	-	1,556	1,930
Insurance	1,357	1,085	-	-	1,357	1,085
Payroll preparation costs	180	180	-	-	180	180
Accountancy and independent exam	768	708	-	-	768	708
Repairs, equipment and maintenance	318	-	195	-	513	-
Rent and water rates	3,930	3,930	-	-	3,930	3,930
Sundries	91	191	116	-	207	191
Depreciation	1,127	1,127	-	-	1,127	1,127
Subscriptions	121	173	-	-	121	173
Bank charges	10	-	-	-	10	-
DBS checks	198	-	-	-	198	-
Shop costs	104	108	-	-	104	108
Total expenditure	85,679	84,317	342	-	86,021	84,317
Net income / (expenditure)	(7,979)	(5,965)	908	-	(7,071)	(5,965)
Fund balances brought forward	103,210	109,175	-	-	103,210	109,175
Fund balances carried forward	95,231	103,210	908	-	96,139	103,210

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 2022, which are set out on pages 7 to 13.

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

26/07/2022

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

DIAL WAKEFIELD

England & Wales - Charity number 1003466

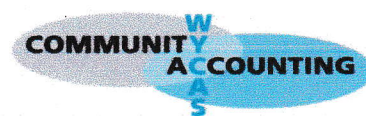
Accounts

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**

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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.

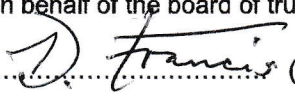
Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the 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

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[illegible]

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: David Francis (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
			<u>300</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	<u>918</u>
	<u>1,484</u>