THE DALES TRUST

England & Wales · Charity number 1058307

Details

Other names	CAMBRIDGE AIDS ACTION, CAMBRIDGE DHIVERSE, DHIVERSE, POSITIVE OPTIONS
Status	Registered
Legal form	Charitable company
Company number	03249464
Registered	1996-09-27
Register	View on the Charity Commission register

Contact

Address	6 Oak Drive Huntingdon Cambridgeshire PE29 7HN
Phone	01223 508805
Email	enquiries@dhiverse.org.uk
Website	www.dhiverse.org.uk

Activities

Objects: THE RELIEF OF NEED AMONGST PERSONS WITH AIDS, HIV INFECTION AND OTHER SEXUALLY TRANSMITTED INFECTIONS, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF APPROPRIATE CARE AND SUPPORT SERVICES WITHIN CAMBRIDGESHIRE AND THE SURROUNDING COUNTIES.THE PRESERVATION AND PROTECTION OF HEALTH, IN PARTICULAR BUT NOT EXCLUSIVELY, BY THE PROVISION OF ADVICE, SUPPORT AND TRAINING ON THE CAUSES AND PREVENTION OF INFECTION BY HIV/AIDS OR OTHER SEXUALLY TRANSMITTED INFECTIONS WITHIN CAMBRIDGESHIRE AND THE SURROUNDING COUNTIES.

Activities: 1. We support any young person or adult to achieve good sexual health, positive sexual behaviours, better self- esteem, and healthy relationships. We ensure that our work recognises and helps to address challenges faced by marginalized groups, 2. We do this through workshops, training courses, counselling, awareness raising, information, emotional and practical support, and related activities.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** CAMBRIDGESHIRE AND THE SURROUNDING COUNTIES
- Cambridgeshire
- Peterborough City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£215,717	£233,678	-	-
2024-03-31	£252,723	£242,972	-	-
2023-03-31	£247,453	£235,759	-	-
2022-03-31	£221,583	£213,811	-	-
2021-03-31	£265,437	£251,547	-	-

Trustees

Name	Role	Appointed
Dr Andrew James Carmichael		2017-04-23
Gabrielle Jayne Harris-Clements		2021-05-06
Rian Perry		2024-03-13
Susan Hilda Walker		2016-04-12

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THE DALES TRUST

England & Wales - Charity number 1058307

Accounts

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

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

THE DALES TRUST

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

THE DALES TRUST

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Our mission

We are committed to providing inclusive education and support services around relationships, sexual health & wellbeing, and sexual rights & responsibilities.

Charitable Objects

In January 2025 we reviewed our charitable objects so that they are better aligned to our new mission and both our current and future work. The new objects were approved by our Board and the Charity Commission and filed with the Charity Commission in May 2025.

To advance the education, knowledge, and the mental and physical health and wellbeing of any young person, adult, or child, including marginalized groups, to help prevent poor sexual health and HIV, harmful sexual behaviours (including convictions), and unhealthy relationships, by the provision of services to advance sexual health, positive sexual behaviours and healthy relationships, including workshops, training courses, counselling, awareness raising, provision of information, emotional and practical support, and related activities.

Principal activities

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

* Promoting the importance of good sexual health, sexual rights and responsibilities and healthy relationships through all our work.
* Providing inclusive relationships and sex education and support to young people.
* Providing training and support to professionals, parents and people who are 16+.
* Providing appropriate inclusive interventions to support children, young people and adults who have engaged in, or are at risk of engaging in, inappropriate sexual behaviour.
* Providing counselling to children, young people and adults who need emotional and psychological support around sexual health, HIV, sexual behaviours, sexual trauma, sexual identity, and sexual orientation to help them move on in their life.
* Providing free condoms.

Public benefit

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

Volunteers

In 2024-5 we had five volunteers who supported the charity. Their roles include treasurer and administrative support.

We are open to hosting interns and work experience students. This supports our aim to improve our service user involvement and to ensure our services are informed by the people who use them, it also enables young people to see first-hand how a small charity operates and gives them the opportunity to put their skills and knowledge into practice whilst gaining new skills, knowledge, and experience. We did not receive any applications in 2024-25.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The ABC (Awareness Balance and Choice) Project, developed and designed by Dhiverse, encompasses:

* The ABC Programme provides short-term age and ability appropriate educational support for anyone aged 9 upwards (no upper age limit) who is autistic or who has a learning disability, and has engaged in, or is at risk of engaging in, sexual behaviours inappropriate for their age. The programme provides education and support around Consent, Healthy Relationships, Online Literacy, Body Image, and Sexual Health. We work with individuals to help them understand the relevant laws and what the consequences and impact of their behaviours could be, so that they have the information they need to be able to make their own informed choices and decisions. Sessions are accessible, informal, and interactive. Participants have a choice of face to face or online sessions and whether they would like to be supported individually or as part of a group.
* Understanding ABC: a workshop to help parents, carers and professionals understand the content and benefits of the ABC programme, and how to make a referral. Understanding ABC helps participants understand that everyone has a right to a healthy and consensual sexual relationship, and how they can help to make this happen.
* Project Development Groups: these groups are an opportunity for anyone who has been involved in the project or who has an interest in ensuring that autistic people and people who have a learning disability get the support they need around relationships and sex. We use feedback and ideas from these groups to inform the continued review, evaluation, and development of the project.

The demand for the project has continued to grow and feedback and outcomes show that the project is both needed and welcomed by people who are autistic or have a learning disability and those people who support them. Feedback and outcomes also show that the project makes a real difference to the lives of participants.

There is a quarterly reporting requirement for this project and regular monitoring meetings.

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

The SLIP Programme provides short-term age and ability appropriate educational support for anyone young person between the ages of 9 and 18 who has engaged in, or is at risk of engaging in, sexual behaviours inappropriate for their age. The programme provides education and support around Consent, Healthy Relationships, Online Literacy, Body Image, and Sexual Health. We work with individuals to help them understand the relevant laws and what the consequences and impact of their behaviours could be, so that they have the information they need to be able to make their own informed choices and decisions. Sessions are accessible, informal, and interactive. Participants have a choice of face to face or online sessions and whether they would like to be supported individually or as part of a group.

The demand for the programme is high and feedback from professionals and participants along with the outcomes achieved by young people, evidence that there is a growing need for this type of support.

There is an annual reporting requirement for this project and regular monitoring meetings.

Counselling for Children & Young People (CYP)

In October 2024 we were awarded funding from The Evelyn Trust to provide a counselling service for CYP. We provide counselling in schools and other provisions for CYP aged 9 to 18 (up to 25 for people who have a SEN). We can also see CYP outside of the school environment if they prefer. The service offers open ended counselling to enable CYP to build trust with their counsellor and to have sufficient time to explore their issues and concerns. We support CYP who have issues around relationships and sex, inappropriate sexual behaviours, sexual health, HIV, sexual orientation, gender identity and sexual trauma. The service is led by a fully qualified and BACP registered counsellor who is trained to support CYP. Demand for the service is very high and we are unable to work in every school across the county so we have to prioritise where we work, based on need.

Adult Counselling

We provide an affordable counselling service for anyone aged 18 and above who needs psychological support around relationships and sex, concerning sexual behaviours, sexual health, HIV, sexual orientation, gender identity and sexual trauma. The service offers up to twelve counselling sessions per individual or couple. The service is led by a fully qualified and BACP registered counsellor who is trained to understand the needs of our client group. Demand for the service remains high but take up is lower than when we were able to offer the service for free. We hope to be able to secure a new funding to allow us to offer sessions for free or minimum charge.

Relationships and Sex Education (RSE)

Our RSE service is unfunded so we need to charge. Schools can purchase lesson plans and resources or they can pay us to deliver the lessons for them; the latter seems to be the preferred option. The service is well respected by schools purchase it and the feedback from students is excellent, with many telling us that our lessons are relevant, relatable, and informative. Although the cost of is relatively low, there are still many schools who would like to us to deliver their RSE but can't afford it.

This is an unfunded activity which generates unrestricted income.

Training

During 2024-25 we continued to promote and sell our trainings. Consent continues to be the most requested training with most bookings coming from Cambridge University Colleges and Sixth Form Colleges.

We reviewed our training offer and content so that we now have a programme of 8 key trainings. Our trainings are suitable for anyone aged 16+ who would like to expand their knowledge of a particular subject.

This is an unfunded activity which generates unrestricted income.

Unrestricted income activities
In 2024-25 the sale of our Relationships and Sex Education workshops and our Training Programme generated the majority of our unrestricted income and helped us to achieve our annual target.

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

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

Dhiverse is an organisation that works in partnership with those wishing to be involved ensuring inclusive education and support around relationships, sexual health & wellbeing, and sexual rights & responsibilities. All those involved have helped the Charity to achieve everything in this report.

FINANCIAL REVIEW
Financial position
The total funding was £215,717 (2024: £252,723), a decrease of around 15% on the previous year. Of this, £23,995 (2024: £27,682) was unrestricted. Expenditure in the year was £233,678 (2024: £242,972), of which £27,200 (2024: £30,411) was unrestricted. The Charity has a deficit of £17,961 (2024: surplus of £9,751) at the year end.

Funds in deficit
The restricted fund, Evelyn Trust: Let's Talk Programme (ET02), shows a deficit of £12,195. This grant pays the trust on receipt of a quarterly report detailing expenditure incurred. A receipt of £12,468 was received shortly after the year end.

FUTURE PLANS

The charity faced a number of challenges during 2024-25, including valued staff and trustees stepping down, difficulties with recruitment, some grants ending increased operating costs. Despite these challenges, we achieved our key objectives, met our contractual targets and obligations, and supported around 1200 individuals to achieve their desired outcomes.

We have recently written our new three-year plan for 2025-2028. Our strategic goals for this period are:

1. Strengthen, enhance, and add to our current offer so that we can continue to support the people who need our services in a way they would like to be supported.
2. Aim for long term sustainability and endurance of our mission and objectives.

The plan will commence in June 2025 and we will present our strategic objectives at our 2025 AGM.

While we aim for our position to remain at least stable over the next three years, we are mindful that these external factors could strongly influence our position:

* increased operating costs and tighter budgets
* more competition for less available funding
* the cost-of-living crisis impacting on potential donors or buyers of our services

However, we will continue to focus on strong financial and strategic management and governance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Name change

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

Recruitment and appointment of new trustees

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

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

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

Related parties

The Dales Trust works collaboratively with other charities, educational establishments, and community organisations in furtherance of shared charitable objectives and activities. Organisations that the Charity has had a relationship with over the year include Cambridgeshire and Peterborough Health and Social Care Teams Cambridgeshire Police, Healthy Schools, The Terrence Higgins Trust, DASV Team, Safe Soulmates, iCaSH clinics; IAPT, CPFT, Hunts Forum, CCVS, The GET Group, The Harmful Sexual Behaviours Teams for both Cambridge and Peterborough, LDPs, The Kite Trust, Healthwatch Cambridgeshire & Peterborough, Cambridge University, Anglia Ruskin University, a wide range of schools, colleges and youth groups, supported housing provisions.

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

Risk management

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

The Board actively review the major financial risks that the Charity faces on an ongoing basis and believe that by working towards a reserves target the exposure to financial risks will be somewhat reduced. However, reserves are generally accrued from unrestricted income which is becoming more difficult to generate in the current economic climate. The unrestricted income we do generate is generally needed to support our everyday work and core costs, and to maintain a balanced budget. For these reasons, our reserves remain low. We are also aware that some funders will not consider awarding a grant if a charity has considerable reserves.

The Board maintain financial controls through reviewing and approving annual budgets with the Chief Executive. The aim of the Dhiverse fundraising strategy is to generate unrestricted income and reduce dependence on single sources of income, seeking to mitigate the impact of changes in government and statutory funding. This includes generating income through our non-funded activities, fundraising events, collections, and charitable giving through donations.

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

In furtherance of our commitment to ensure confidentiality and data protection we work in line with GDPR.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03249464 (England and Wales)

Registered Charity number

1058307

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Registered office
The Maple Centre
6 Oak Drive
HUNTINGDON
Cambridgeshire
PE29 7HN

Trustees
Dr S H Walker
Prof J W Grierson (resigned 8/8/2025)
Ms H E Schober Physician's Assistant (resigned 6/6/2024)
Dr A Carmichael Chair from September 2022
Ms G J Harris-Clements Teacher
R Perry Social Worker

Secretary
Sharron Spindler

Senior Management Team
Sharron Spindler - CEO

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

Bankers
Lloyds Bank plc
Sidney Street
CAMBRIDGE
CB2 3HH

Senior Management Team
Sharron Spindler, CEO

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

Approved by order of the board of trustees on .....5/9/25..... and signed on its behalf by:

.....
Ms G J Harris-Clements - Trustee

Independent examiner's report to the trustees of The Dales Trust ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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

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

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

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

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

Matthew Pettifer FCA

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

Date: 5/9/25

THE DALES TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**23,458**	-	**23,458**	26,907
Charitable activities	5				
ABC programme		-	**90,355**	**90,355**	85,883
SLIP programme		-	**36,873**	**36,873**	36,022
Counselling service		-	**34,858**	**34,858**	83,789
SLIP+ programme		-	**17,196**	**17,196**	9,972
SLIP and ABC salaries		-	-	-	9,375
Let's Talk Project		-	**12,440**	**12,440**	-
Other trading activities	3	**415**	-	**415**	660
Investment income	4	**122**	-	**122**	115
Total		**23,995**	**191,722**	**215,717**	252,723
EXPENDITURE ON					
Charitable activities					
Core activities		**26,631**	-	**26,631**	30,411
ABC programme		**569**	**89,869**	**90,438**	89,706
SLIP programme		-	**28,127**	**28,127**	34,647
Counselling service		-	**31,973**	**31,973**	84,243
SLIP+ programme		-	**24,044**	**24,044**	2,555
SLIP and ABC salaries		-	**7,830**	**7,830**	1,410
Let's Talk Project		-	**24,635**	**24,635**	-
Total		**27,200**	**206,478**	**233,678**	242,972
NET INCOME/(EXPENDITURE)		**(3,205)**	**(14,756)**	**(17,961)**	9,751
RECONCILIATION OF FUNDS					
Total funds brought forward		**27,705**	**34,968**	**62,673**	52,922
TOTAL FUNDS CARRIED FORWARD		**24,500**	**20,212**	**44,712**	62,673

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 **Total funds £**	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	**2,167**	**-**	**2,167**	3,177
CURRENT ASSETS					
Debtors	12	**2,377**	**-**	**2,377**	2,254
Cash at bank		**25,025**	**28,318**	**53,343**	82,522
		27,402	**28,318**	**55,720**	84,776
CREDITORS					
Amounts falling due within one year	13	**(5,069)**	**(8,106)**	**(13,175)**	(25,280)
NET CURRENT ASSETS		**22,333**	**20,212**	**42,545**	59,496
TOTAL ASSETS LESS CURRENT LIABILITIES		**24,500**	**20,212**	**44,712**	62,673
NET ASSETS		**24,500**	**20,212**	**44,712**	62,673
FUNDS	14				
Unrestricted funds				**24,500**	27,705
Restricted funds				**20,212**	34,968
TOTAL FUNDS				**44,712**	62,673

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 5/9/25 and were signed on its behalf by:

Andrew Carmichael

.....
A Carmichael - Trustee

.....
G J Harris-Clements - Trustee

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
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The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

Andrew Carmichael

5/9/25
.....
A Carmichael - Trustee

5/9/25
.....
G J Harris-Clements - Trustee

The notes form part of these financial statements

1. LEGAL FORM

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

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

2. ACCOUNTING POLICIES

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

Going concern

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

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

- the requirements of Section 7 Statement of Cash Flows.

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

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

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

Donations are recognised on receipt.

The charity is not VAT registered.

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

continued...

2. ACCOUNTING POLICIES - continued

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

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

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

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

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

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

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

Office & computer equipment - 33% on cost

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

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

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

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

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

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

Cash and bank and in hand

2. ACCOUNTING POLICIES - continued

Trade debtors

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

Creditors and provisions

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

Financial instruments

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

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Sales,services & sundry income	**415**	660

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**122**	115

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Grants	ABC programme	**90,355**	85,883
Grants	SLIP programme	**36,873**	36,022
Grants	Counselling service	**34,858**	83,789
Grants	SLIP+ programme	**17,196**	9,972
Grants	SLIP and ABC salaries	**-**	9,375
Grants	Let's Talk Project	**12,440**	-
		191,722	225,041

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

	2025	2024
	£	£
Big Lottery Fund Grant	**107,309**	95,855
Children in Need	**36,873**	36,022
Henry Smith Charity	**34,858**	80,716
Carried forward	**179,040**	212,593

continued...

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2025	2024
	£	£
Brought forward	**179,040**	212,593
Evelyn Trust	**12,682**	3,073
Cambridgeshire Police	**-**	9,375
	191,722	225,041

6. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Core activities	**4,933**	**369**	**285**	**2,443**	**8,030**
ABC programme	**10,501**	**-**	**-**	**3,068**	**13,569**
SLIP programme	**302**	**-**	**-**	**-**	**302**
Counselling service	**5,173**	**72**	**40**	**2,101**	**7,386**
Let's Talk Project	**1,624**	**-**	**-**	**1,118**	**2,742**
	22,533	**441**	**325**	**8,730**	**32,029**

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

Management

	Core activities	ABC programme	SLIP programme
	£	£	£
Premises costs	**1,184**	**5,500**	**-**
Office running costs	**1,696**	**5,001**	**302**
Depreciation of tangible assets	**2,053**	**-**	**-**
	4,933	**10,501**	**302**

	Counselling service	Let's Talk Project	2025 Total activities	2024 Total activities
	£	£	£	£
Premises costs	**4,054**	**1,100**	**11,838**	**9,148**
Office running costs	**1,119**	**524**	**8,642**	**11,039**
Depreciation of tangible assets	**-**	**-**	**2,053**	**1,732**
	5,173	**1,624**	**22,533**	**21,919**

continued...

6. SUPPORT COSTS - continued

Finance

	Core activities £	Counselling service £	2025 Total activities £	2024 Total activities £
Bank charges	**369**	**72**	**441**	**440**

Other

	Core activities £	Counselling service £	2025 Total activities £	2024 Total activities £
Memberships and subscriptions	**285**	**40**	**325**	**219**

Governance costs

	Core activities £	ABC programme £	Counselling service £
Accountancy fees	**2,443**	**3,068**	**2,101**

	Let's Talk Project £	2025 Total activities £	2024 Total activities £
Accountancy fees	**1,118**	**8,730**	**8,349**

7. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	**2,053**	1,732
Independent Examiners Fee	**2,142**	2,076

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

continued...

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**173,605**	181,157
Social security costs	**9,314**	9,663
Other pension costs	**3,282**	3,766
	186,201	194,586

The staff costs relating to Key Management Personnel were £56,411 (2024: £52,730).

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

	2025	2024
Support, management and administration	**1**	1
Operations	**8**	8
	9	9

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,907	-	26,907
Charitable activities			
ABC programme	-	85,883	85,883
SLIP programme	-	36,022	36,022
Counselling service	-	83,789	83,789
SLIP+ programme	-	9,972	9,972
SLIP and ABC salaries	-	9,375	9,375
Other trading activities	660	-	660
Investment income	115	-	115
Total	27,682	225,041	252,723
EXPENDITURE ON			
Charitable activities			
Core activities	30,411	-	30,411
ABC programme	-	89,706	89,706
SLIP programme	-	34,647	34,647
Counselling service	-	84,243	84,243
SLIP+ programme	-	2,555	2,555
SLIP and ABC salaries	-	1,410	1,410
Total	30,411	212,561	242,972

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(2,729)	12,480	9,751
Transfers between funds	600	(600)	-
Net movement in funds	(2,129)	11,880	9,751
RECONCILIATION OF FUNDS			
Total funds brought forward	29,834	23,088	52,922
TOTAL FUNDS CARRIED FORWARD	27,705	34,968	62,673

11. TANGIBLE FIXED ASSETS

	Office & computer equipment £
COST	
At 1 April 2024	**23,249**
Additions	**1,043**
At 31 March 2025	**24,292**
DEPRECIATION	
At 1 April 2024	**20,072**
Charge for year	**2,053**
At 31 March 2025	**22,125**
NET BOOK VALUE	
At 31 March 2025	**2,167**
At 31 March 2024	3,177

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	**552**	-
Other debtors	**-**	1,155
Prepayments and accrued income	**1,825**	1,099
	2,377	2,254

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	**2,200**	3,381
Social security and other taxes	**2,819**	2,792
Other creditors	**766**	-
Accruals and deferred income	**7,390**	19,107
	13,175	25,280

Payments on account for contracts:	Deferred Income b.f	Received 2025	Deferred Income c.f	Income 2025
Big Lottery ABC Continuation	-	90,355	-	90,355
Children in Need: SLIP programme	7,756	29,117	-	36,873
Henry Smith: Counselling Service	4,158	30,700	-	34,858
Henry Smith: Covid recovery	5,117	-	(5,117)	
Awards for All: SLIP +	-	16,954	-	16,954
Evelyn Trust	-	12,682	-	12,682
Total deferred income	17,031	179,808	(5,117)	191,722

14. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	Transfers between funds	At 31/3/25
	£	£	£	£
Unrestricted funds				
General fund	**19,610**	**(839)**	**(1,043)**	**17,728**
Net Asset Fund	**3,177**	**(2,053)**	**1,043**	**2,167**
ABC Fund	**4,918**	**(313)**	**-**	**4,605**
	27,705	**(3,205)**	**-**	**24,500**
Restricted funds				
SLIP + AFA05	**5,829**	**(5,829)**	**-**	**-**
Henry Smith: Counselling Service	**2,965**	**(2,965)**	**-**	**-**
Evelyn Trust	**661**	**218**	**-**	**879**
Henry Smith: Covid Recovery Fund	**2,845**	**5,850**	**-**	**8,695**
Big Lottery: ABC Programme continuation	**1,435**	**486**	**-**	**1,921**
Children in Need: SLIP programme	**3,431**	**8,746**	**-**	**12,177**
Cambridgeshire Police	**7,830**	**(7,830)**	**-**	**-**
SLIP + AFA06	**9,972**	**(9,972)**	**-**	**-**
SLIP + AFA07	**-**	**8,735**	**-**	**8,735**
Let's Talk Project	**-**	**(12,195)**	**-**	**(12,195)**
	34,968	**(14,756)**	**-**	**20,212**
TOTAL FUNDS	**62,673**	**(17,961)**	**-**	**44,712**

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**23,739**	**(24,578)**	**(839)**
Net Asset Fund	**-**	**(2,053)**	**(2,053)**
ABC Fund	**256**	**(569)**	**(313)**
	23,995	**(27,200)**	**(3,205)**
Restricted funds			
SLIP + AFA05	**-**	**(5,829)**	**(5,829)**
Henry Smith: Counselling Service	**4,158**	**(7,123)**	**(2,965)**
Evelyn Trust	**242**	**(24)**	**218**
Henry Smith: Covid Recovery Fund	**30,700**	**(24,850)**	**5,850**
Big Lottery: ABC Programme continuation	**90,355**	**(89,869)**	**486**
Children in Need: SLIP programme	**36,873**	**(28,127)**	**8,746**
Cambridgeshire Police	**-**	**(7,830)**	**(7,830)**
SLIP + AFA06	**-**	**(9,972)**	**(9,972)**
SLIP + AFA07	**16,954**	**(8,219)**	**8,735**
Let's Talk Project	**12,440**	**(24,635)**	**(12,195)**
	191,722	**(206,478)**	**(14,756)**
TOTAL FUNDS	**215,717**	**(233,678)**	**(17,961)**

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	26,984	(5,915)	(1,459)	19,610
Net Asset Fund	2,850	(1,732)	2,059	3,177
ABC Fund	-	4,918	-	4,918
	29,834	(2,729)	600	27,705
Restricted funds				
Big Lottery: ABC Programme continuation	5,258	(5,258)	-	-
SLIP + AFA05	8,384	7,417	-	15,801
Children in Need: SLIP programme	2,221	(2,221)	-	-
Henry Smith: Counselling Service	4,731	(1,466)	(300)	2,965
Evelyn Trust	(406)	1,067	-	661
Henry Smith: Covid Recovery Fund	2,900	(55)	-	2,845
Big Lottery: ABC Programme continuation	-	1,435	-	1,435
Children in Need: SLIP programme	-	3,596	(165)	3,431
Cambridgeshire Police	-	7,965	(135)	7,830
	23,088	12,480	(600)	34,968
TOTAL FUNDS	52,922	9,751	-	62,673

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,764	(28,679)	(5,915)
Net Asset Fund	-	(1,732)	(1,732)
ABC Fund	4,918	-	4,918
	27,682	(30,411)	(2,729)
Restricted funds			
Big Lottery: ABC Programme continuation	63,371	(68,629)	(5,258)
SLIP + AFA05	9,972	(2,555)	7,417
Children in Need: SLIP programme	4,998	(7,219)	(2,221)
Henry Smith: Counselling Service	49,783	(51,249)	(1,466)
Evelyn Trust	3,073	(2,006)	1,067
Henry Smith: Covid Recovery Fund	30,933	(30,988)	(55)
Big Lottery: ABC Programme continuation	22,512	(21,077)	1,435
Children in Need: SLIP programme	31,024	(27,428)	3,596
Cambridgeshire Police	9,375	(1,410)	7,965
	225,041	(212,561)	12,480
TOTAL FUNDS	252,723	(242,972)	9,751

continued...

14. MOVEMENT IN FUNDS - continued

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

ABC Fund - this is funds designated by the Trustees for funding the ABC programme.

Awards for All: SLIP+ Programme (AFA05, AFA06 and AFA07)
A grant from Big Lottery Fund to continue the "Sex, the law, internet and pornography" programme.

Big Lottery: ABC Programme continuation (BL03)
This is a three year grant from Big Lottery Reaching Communities, continuing on from a previous similar grant for services offered in Cambridgeshire and Peterborough to provide adults with a learning difficulty with the skills, knowledge and information they need to make effective decisions about personal and sexual relationships.

Children in Need: SLIP Programme (CIN03)
A grant from Children in Need towards a "Sex, the law, internet and pornography" programme designed to reach young offenders and young people at risk of offending and offer sexual health and relationship education.

Cambridgeshire Police: ABC and SLIP Salaries (CP01)
A grant from Cambridgeshire Police towards the costs of ABC and SLIP programme salaries.

Evelyn Trust: SLIP Programme (ET01)
A grant from Evelyn Trust towards enabling parents to understand SLIP.

Evelyn Trust: Lets Talk Programme (ET02)
A grant from Evelyn Trust towards the "Let's Talk" project. Funding is provided after expenditure has incurred.

Henry Smith: Counselling Service (HS02)
A grant from Henry Smith Charity towards a counselling service provided by a fully qualifies BACP registered counsellor focusing on issues around sexuality and sexual health,identity, relationships, trauma and HIV.

Henry Smith: Covid Recovery (HSCOV)
A grant from Henry Smith Charity towards a counselling service provided by a fully qualifies BACP registered counsellor focusing on issues arising from the COVID pandemic.

Transfers between funds

Transfers between funds represented a laptop purchased in the year.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - unsolicited	**23,458**	23,217
Other fundraising income	**-**	3,690
	23,458	26,907
Other trading activities		
Sales,services & sundry income	**415**	660
Investment income		
Deposit account interest	**122**	115
Charitable activities		
Grants	**191,722**	225,041
Total incoming resources	**215,717**	252,723
EXPENDITURE		
Charitable activities		
Wages	**173,605**	181,157
Social security	**9,314**	9,663
Pensions	**3,282**	3,766
Direct costs of delivering contracted services	**15,448**	17,459
	201,649	212,045
Support costs		
Management		
Premises costs	**11,838**	9,148
Office running costs	**8,642**	11,039
Depreciation of tangible assets	**2,053**	1,732
	22,533	21,919
Finance		
Bank charges	**441**	440
Other		
Memberships and subscriptions	**325**	219
Governance costs		
Accountancy fees	**8,730**	8,349
Total resources expended	**233,678**	242,972
Net (expenditure)/income	**(17,961)**	9,751

This page does not form part of the statutory financial statements

THE DALES TRUST

England & Wales - Charity number 1058307

Accounts

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

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

THE DALES TRUST

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

THE DALES TRUST

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Mission Statement

In February 2024 we reviewed our mission statement to better reflect the changes in our work and the needs of the people we support.

Our new mission is:

> We are committed to providing inclusive education and support services around relationships, sexual health & wellbeing, and sexual rights & responsibilities.

We are in the process of reviewing out charitable objectives so that they are better aligned to our new mission and our work in 2024. The new objectives will be published in our new strategic document. Our current objects are:

Our Aims

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

Our objectives

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

This provision may be amended by special resolution.

Public benefit

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

OBJECTIVES AND ACTIVITIES

Volunteers

In 2023-24 we had five regular volunteers who supported the charity. Their roles include treasurer, providing support to service users, website management and admin.

For the last 10 years we have hosted one or two students each year from Murray Edwards College, Cambridge University, through their Gateway Programme. Students are on placement with us for between one and three months. In 2023-24 we had two students who helped with the review of our RSE workshops and helped to promote our ABC Programme.

We occasionally host work experience students from secondary schools across the county but in 2023-24 we did not receive any applications.

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

ACHIEVEMENT AND PERFORMANCE

Principal activities

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

* Promoting the importance of good sexual health, sexual rights and responsibilities and healthy relationships through all our work.
* Providing inclusive relationships and sex education and support to young people.
* Providing training and support to professionals, parents and people who are 16+.
* Providing appropriate interventions to support young people and to support adults who have a learning disability or autism who have engaged in concerning or inappropriate sexual behaviour.
* Providing counselling to adults who need psychological support around sexual health, HIV, sexual behaviours, sexual trauma, sexual identity, and sexual orientation to help them move on in their life.
* Providing free condoms.
* To take and encourage action that challenges the stigma and prejudice which can affect people living with HIV and to challenge sexism, homophobia, and trans-phobia.

Charitable activities

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

  The ABC Project was developed and designed by Dhiverse. The ABC programme is a short term educational, support and age and ability appropriate provision for anyone aged 11 upwards who has a learning disability (LD) and/or autism (A) and would like support around sexual health, sexual and intimate relationships, online safety, and potential risky sexual behaviours. The project aims to give participants the information they need to be able to make their own informed choices and decisions. Service users are supported to better understand a range of topics related to relationships and sex, which are delivered in an accessible, informal, and interactive way. Understanding ABC is a workshop which aims to help parents, carers, and professionals to understand how we support people who have a LD or A and to explore the relationship and sexual needs of people with a LD or A. In January 2024 we were awarded another five-year grant from the 'National Lottery Community Fund'.

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

  There is an annual reporting requirement for this project and regular monitoring meetings.

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

SLIP is a short term educational and age-appropriate programme for young people aged 9-24 who have engaged in concerning sexual behaviour or sexual behaviour which is inappropriate for their age. The programme aims to support participants to understand the impact and consequences of their behaviours. The topics are delivered in an informal, interactive, creative, and accessible way, usually over seven sessions. A young person is eligible for SLIP if they have no or little understanding about the possible impact and consequences of their behaviours. The demand for this programme has grown year on year with referrals coming from schools, social care, police, and parents.

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

Our grant from BBC Children in Need will continue to June 2026.

Our grant from the Henry Smith Charity will continue until June 2025.

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

* Understanding SLIP

In September 2022 we were awarded a small grant from The Evelyn Trust which enabled us to pilot a workshop aimed at parents and professionals to help them understand the aims and objectives of the SLIP Programme, how to refer to the programme and how to support a young person who is at risk of engaging in concerning or inappropriate sexual behaviours. Due to the demand for the workshop The Evelyn Trust very kindly agreed for us to review and further develop the workshop with underspend from the grant. We developed an online version of the workshop which parents and professionals can access at their own pace. This has been very successful.

There is an annual reporting requirement for the project.

* Counselling

Our counselling service was funded through a grant from The Henry Smith Charity (HSC) for 5 years to April 2024. We would like to thank HSC for their support. Unfortunately, as they were unable to provide a further continuation grant from April 2024, we are now charging for counselling sessions until we can find an alternative funder for the service.

The counselling service is mainly for adults age 18+ but we do have some capacity, albeit very limited, to see some children and young people. The service offers up to twelve counselling sessions per individual or couple, for people assessed as in need of psychological support around relationships and sex, concerning sexual behaviours, sexual health, sexual orientation, gender identity and sexual trauma. The service is led by a fully qualified and BACP registered counsellor who is trained to understand the needs of our client group. Demand for the service is high and we hope to be able to secure a new grant or grants to enable us to see more people.

There is an annual reporting requirement for Henry Smith grants.

The demand for emotional support for people living with HIV declined significantly through 2022 and 2023 and during the latter half of 2023 we didn't receive any enquiries. Emotional support was provided by a volunteer and because the demand wasn't there they decided to leave. In view of this and because The Terrence Higgins Trust in Cambridge also offer emotional support for people living with HIV, we decided that we would refer any future enquiries to them. People living with HIV can and do continue to access our counselling service.

* Relationships and Sex Education (RSE)

.During 2023-24 we continued to promote and sell our RSE curriculum. Although many schools have a very small budget for RSE and are unable to buy in support, they tell us that if they had the money, they would still prefer us to deliver lessons for them. This is reflected in the schools who can afford to pay for support; the vast majority opt for us to deliver lessons for them rather than buy the lessons to deliver themselves.

We are continuing to review our RSE provision but due to the current government's (as of June 2024) proposals for changes to the national RSHE curriculum and the forthcoming general election we have placed the review on hold.

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

* Training
During 2023-24 we continued to promote and sell our trainings. Consent continues to be the most requested training with most bookings coming from Cambridge University Colleges and Sixth Form Colleges.

We reviewed our training offer and content so that we now have a programme of seven key trainings (seven topics) some of which are offered at different levels and for different ages.

In 2023-24 we raised the most income that we have ever raised from our trainings.

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

Unrestricted income activities
In 2023-24 the sale of our Relationships and Sex Education workshops and our Training Programme generated most of our unrestricted income and we generated more unrestricted income than in any other year.

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

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

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

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

FINANCIAL REVIEW
Financial position
The total funding was £252,723 (2023: £247,453), an increase of around 2.1% on the previous year. Of this, £27,682 (2023: £26,115) was unrestricted. Expenditure in the year was £242,972 (2023: £235,759), of which £30,411 (2023: £26,921) was unrestricted. The Charity has a small surplus of £9,751 (2023: £11,694) at the year end.

FUTURE PLANS

We are pleased to have achieved the objectives we set ourselves for 2021-23 and we are currently working towards our new strategic plan, 'Strengthen, Broaden, Enable - 2024-27'. We will be able to present this at our 2025 AGM. We are also very pleased that our financial situation has, as expected, remained stable and we are confident that this level of stability will continue during the next financial year.

Continued financial stability will enable us to have an increased focus on reviewing, strengthening, and developing our current key activities during 2024-25, and on sourcing and securing longer term funding for our services. It will also allow us time to carry out needs assessments for any proposed new projects and, depending on the outcomes, to decide on the next steps.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Name change

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

Recruitment and appointment of new trustees

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

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

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

Organisational structure

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

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

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

Risk management

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

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03249464 (England and Wales)

Registered Charity number
1058307

Registered office
Office B1
Dales Brewery
Gwydir Street
CAMBRIDGE
Cambridgeshire
CB1 2LJ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Trustees
Dr S H Walker Chair to September 2022
Prof J W Grierson
Ms H E Schober Physician's Assistant (resigned 6/6/2024)
Dr A Carmichael Chair from September 2022
Ms G J Harris-Clements Teacher
Ms W J V J Allin (resigned 10/6/2023)
Ms V J Cooper (resigned 14/12/2023)
R Perry Social Worker (appointed 13/3/2024)

Secretary
Sharron Spindler

Senior Management Team
Sharron Spindler - CEO

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

Bankers
Lloyds Bank plc
Sidney Street
CAMBRIDGE
CB2 3HH

Senior Management Team
Sharron Spindler, CEO

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

Approved by order of the board of trustees on 18/07/24 and signed on its behalf by:

Ms G J Harris-Clements - Trustee

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

Independent examiner's report to the trustees of The Dales Trust ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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

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

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

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

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

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

Matthew Pettifer FCA

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

Date: 11/8/24

THE DALES TRUST

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		26,907	-	26,907	23,705
Charitable activities	5				
ABC programme		-	85,883	85,883	96,919
SLIP programme		-	36,022	36,022	36,763
Counselling service		-	83,789	83,789	77,671
SLIP+ programme		-	9,972	9,972	9,985
SLIP and ABC salaries		-	9,375	9,375	-
Other trading activities	3	660	-	660	2,389
Investment income	4	115	-	115	21
Total		27,682	225,041	252,723	247,453
EXPENDITURE ON					
Charitable activities					
Core activities		30,411	-	30,411	26,123
ABC programme		-	89,706	89,706	92,735
SLIP programme		-	34,647	34,647	42,459
Counselling service		-	84,243	84,243	72,199
SLIP+ programme		-	2,555	2,555	2,243
SLIP and ABC salaries		-	1,410	1,410	-
Total		30,411	212,561	242,972	235,759
NET INCOME/(EXPENDITURE)		(2,729)	12,480	9,751	11,694
Transfers between funds	14	600	(600)	-	-
Net movement in funds		(2,129)	11,880	9,751	11,694
RECONCILIATION OF FUNDS					
Total funds brought forward		29,834	23,088	52,922	41,228
TOTAL FUNDS CARRIED FORWARD		27,705	34,968	62,673	52,922

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	3,177	-	3,177	2,969
CURRENT ASSETS					
Debtors	12	2,254	-	2,254	2,369
Cash at bank		30,523	51,999	82,522	95,519
		32,777	51,999	84,776	97,888
CREDITORS					
Amounts falling due within one year	13	(8,249)	(17,031)	(25,280)	(47,935)
NET CURRENT ASSETS		24,528	34,968	59,496	49,953
TOTAL ASSETS LESS CURRENT LIABILITIES		27,705	34,968	62,673	52,922
NET ASSETS		27,705	34,968	62,673	52,922
FUNDS	14				
Unrestricted funds				27,705	29,834
Restricted funds				34,968	23,088
TOTAL FUNDS				62,673	52,922

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18th July 2024 and were signed on its behalf by:

Andrew Carmichael

A Carmichael - Trustee

G J Harris-Clements - Trustee

The notes form part of these financial statements

1. LEGAL FORM

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

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

2. ACCOUNTING POLICIES

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

Going concern

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

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

- the requirements of Section 7 Statement of Cash Flows.

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

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

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

Donations are recognised on receipt.

The charity is not VAT registered.

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

continued...

2. ACCOUNTING POLICIES - continued

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

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

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

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

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

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

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

Office & computer equipment - 33% on cost

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

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

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

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

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

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

continued...

2. ACCOUNTING POLICIES - continued

Trade debtors
Cash and bank and in hand

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

Creditors and provisions

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

Financial instruments

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

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sales,services & sundry income	660	2,389

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	115	21

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Grants	ABC programme	85,883	96,919
Grants	SLIP programme	36,022	36,763
Grants	Counselling service	83,789	77,671
Grants	SLIP+ programme	9,972	9,985
Grants	SLIP and ABC salaries	9,375	-
		225,041	221,338

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

	2024	2023
	£	£
Big Lottery Fund Grant	95,855	106,904
Children in Need	36,022	35,488
Henry Smith Charity	80,716	77,671
Carried forward	212,593	220,063

continued...

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2024	2023
	£	£
Brought forward	212,593	220,063
Evelyn Trust	3,073	1,275
Cambridgeshire Police	9,375	-
	225,041	221,338

6. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Core activities	7,640	153	102	2,586	10,481
ABC programme	8,278	70	25	1,783	10,156
SLIP programme	584	-	-	-	584
Counselling service	5,417	217	92	3,980	9,706
	21,919	440	219	8,349	30,927

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

Management

	Core activities	ABC programme	SLIP programme
	£	£	£
Premises costs	1,811	5,799	-
Office running costs	4,097	2,479	584
Depreciation of tangible assets	1,732	-	-
	7,640	8,278	584

	Counselling service	2024 Total activities	2023 Total activities
	£	£	£
Premises costs	1,538	9,148	8,301
Office running costs	3,879	11,039	9,767
Depreciation of tangible assets	-	1,732	1,166
	5,417	21,919	19,234

continued...

6. **SUPPORT COSTS - continued**

Finance

	Core activities £	ABC programme £	Counselling service £	2024 Total activities £	2023 Total activities £
Bank charges	153	70	217	440	325

Other

	Core activities £	ABC programme £	Counselling service £	2024 Total activities £	2023 Total activities £
Memberships and subscriptions	102	25	92	219	151

Governance costs

	Core activities £	ABC programme £	Counselling service £	2024 Total activities £	2023 Total activities £
Accountancy fees	2,586	1,783	3,980	8,349	8,034

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

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

	2024 £	2023 £
Depreciation - owned assets	1,732	1,167
Independent Examiners Fee	2,076	2,020

8. **TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

continued...

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	181,157	179,413
Social security costs	9,663	9,412
Other pension costs	3,766	3,501
	194,586	192,326

The staff costs relating to Key Management Personnel were £52,730 (2023: £53,367).

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

	2024	2023
Support, management and administration	1	2
Operations	8	8
	9	10

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,705	-	23,705
Charitable activities			
ABC programme	-	96,919	96,919
SLIP programme	-	36,763	36,763
Counselling service	-	77,671	77,671
SLIP+ programme	-	9,985	9,985
Other trading activities	2,389	-	2,389
Investment income	21	-	21
Total	26,115	221,338	247,453
EXPENDITURE ON			
Charitable activities			
Core activities	26,123	-	26,123
ABC programme	-	92,735	92,735
SLIP programme	-	42,459	42,459
Counselling service	798	71,401	72,199
SLIP+ programme	-	2,243	2,243
Total	26,921	208,838	235,759
NET INCOME/(EXPENDITURE)	(806)	12,500	11,694
Transfers between funds	3,040	(3,040)	-

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	2,234	9,460	11,694
RECONCILIATION OF FUNDS			
Total funds brought forward	27,600	13,628	41,228
TOTAL FUNDS CARRIED FORWARD	29,834	23,088	52,922

11. TANGIBLE FIXED ASSETS

	Office & computer equipment £
COST	
At 1 April 2023	21,309
Additions	1,940
At 31 March 2024	23,249
DEPRECIATION	
At 1 April 2023	18,340
Charge for year	1,732
At 31 March 2024	20,072
NET BOOK VALUE	
At 31 March 2024	3,177
At 31 March 2023	2,969

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	1,155	1,717
Prepayments and accrued income	1,099	652
	2,254	2,369

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	3,381	1,749
Social security and other taxes	2,792	3,205
Other creditors	-	756
Accruals and deferred income	19,107	42,225
	25,280	47,935

Payments on account for contracts:	Deferred Income b.f	Received 2024	Deferred Income c.f	Income 2024
Big Lottery ABC Continuation	15,843	70,039	-	85,882
Children in Need: SLIP programme	4,998	38,780	(7,756)	36,022
Henry Smith: Counselling Service	4,042	49,900	(4,158)	49,784
Henry Smith: Covid recovery	5,350	30,700	(5,117)	30,933
Awards for All: SLIP +	9,972	-	-	9,972
Cambridgeshire Police	-	9,375	-	9,375
Evelyn Trust	-	3,073	-	3,073
Total deferred income	40,205	201,867	(17,031)	225,041

14. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	Transfers between funds	At 31/3/24
	£	£	£	£
Unrestricted funds				
General fund	26,984	(5,915)	(1,459)	19,610
Net Asset Fund	2,850	(1,732)	2,059	3,177
ABC Fund	-	4,918	-	4,918
	29,834	(2,729)	600	27,705
Restricted funds				
Big Lottery: ABC Programme continuation	5,258	(5,258)	-	-
SLIP + AFA05	8,384	7,417	-	15,801
Children in Need: SLIP programme	2,221	(2,221)	-	-
Henry Smith: Counselling Service	4,731	(1,466)	(300)	2,965
Evelyn Trust	(406)	1,067	-	661
Henry Smith: Covid Recovery Fund	2,900	(55)	-	2,845
Big Lottery: ABC Programme continuation	-	1,435	-	1,435
Children in Need: SLIP programme	-	3,596	(165)	3,431
Cambridgeshire Police	-	7,965	(135)	7,830
	23,088	12,480	(600)	34,968
TOTAL FUNDS	52,922	9,751	-	62,673

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,764	(28,679)	(5,915)
Net Asset Fund	-	(1,732)	(1,732)
ABC Fund	4,918	-	4,918
	27,682	(30,411)	(2,729)
Restricted funds			
Big Lottery: ABC Programme continuation	63,371	(68,629)	(5,258)
SLIP + AFA05	9,972	(2,555)	7,417
Children in Need: SLIP programme	4,998	(7,219)	(2,221)
Henry Smith: Counselling Service	49,783	(51,249)	(1,466)
Evelyn Trust	3,073	(2,006)	1,067
Henry Smith: Covid Recovery Fund	30,933	(30,988)	(55)
Big Lottery: ABC Programme continuation	22,512	(21,077)	1,435
Children in Need: SLIP programme	31,024	(27,428)	3,596
Cambridgeshire Police	9,375	(1,410)	7,965
	225,041	(212,561)	12,480
TOTAL FUNDS	252,723	(242,972)	9,751

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

continued...

14. MOVEMENT IN FUNDS - continued

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

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

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

ABC Fund - this is funds designated by the Trustees for funding the ABC programme.

Awards for All: SLIP+ Programme (AFA05)
A grant from Big Lottery Fund to continue the "Sex, the law, internet and pornography" programme.

Big Lottery: ABC Programme continuation (BL02 and BL03)
This is a three year grant from Big Lottery Reaching Communities, continuing on from a previous similar grant for services offered in Cambridgeshire and Peterborough to provide adults with a learning difficulty with the skills, knowledge and information they need to make effective decisions about personal and sexual relationships.

Children in Need: SLIP Programme (CIN02 and CIN03)
A grant from Children in Need towards a "Sex, the law, internet and pornography" programme designed to reach young offenders and young people at risk of offending and offer sexual health and relationship education.

Cambridgeshire Police: ABC and SLIP Salaries (CP01)
A grant from Cambridgeshire Police towards the costs of ABC and SLIP programme salaries.

Evelyn Trust: SLIP Programme (ET01)
A grant from Evelyn Trust towards enabling parents to understand SLIP.

Henry Smith: Counselling Service (HS02)

continued...

14. MOVEMENT IN FUNDS - continued

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

Henry Smith: Covid Recovery (HSCOV)
A grant from Henry Smith Charity towards a counselling service provided by a fully qualifies BACP registered counsellor focusing on issues arising from the COVID pandemic.

Transfers between funds

Transfers between funds represented laptops purchased through grant funding.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - unsolicited	23,217	22,352
Other fundraising income	3,690	1,353
	26,907	23,705
Other trading activities		
Sales,services & sundry income	660	2,389
Investment income		
Deposit account interest	115	21
Charitable activities		
Grants	225,041	221,338
Total incoming resources	252,723	247,453
EXPENDITURE		
Charitable activities		
Wages	181,157	179,413
Social security	9,663	9,412
Pensions	3,766	3,501
Direct costs of delivering contracted services	17,459	15,689
	212,045	208,015
Support costs		
Management		
Premises costs	9,148	8,301
Office running costs	11,039	9,767
Depreciation of tangible assets	1,732	1,166
	21,919	19,234
Finance		
Bank charges	440	325
Other		
Memberships and subscriptions	219	151
Governance costs		
Accountancy fees	8,349	8,034
Total resources expended	242,972	235,759
Net income	9,751	11,694

This page does not form part of the statutory financial statements

THE DALES TRUST

England & Wales - Charity number 1058307

Accounts

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

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

THE DALES TRUST

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

THE DALES TRUST

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

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

OBJECTIVES AND ACTIVITIES

Mission Statement

The Dhiverse Mission is:

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

Our Aims

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

Our objectives

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

This provision may be amended by special resolution.

Public benefit

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Volunteers

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

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

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

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

ACHIEVEMENT AND PERFORMANCE

Principal activities

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

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

Charitable activities

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

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

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

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

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

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

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

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

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

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

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

There is an annual reporting requirement for the project.

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

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

There is an annual reporting requirement for both grants.

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

* 'Chat?' - a support and social group for men who have sex with men (MSM)
In the summer of 2022, our volunteer group facilitator advised that they would be stepping down from the role in September 2022. As we had seen a steady decline in demand for the group, we decided to close the group and the last group met on 8th September 2023.

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

This was an unfunded activity.

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

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

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

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

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

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

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

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

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

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

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

FINANCIAL REVIEW

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

FUTURE PLANS

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

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Name change

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

Recruitment and appointment of new trustees

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

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

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

Organisational structure

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

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

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

Related parties

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

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

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

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

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

COVID-19

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03249464 (England and Wales)

Registered Charity number
1058307

Registered office
Office B1
Dales Brewery
Gwydir Street
CAMBRIDGE
Cambridgeshire
CB1 2LJ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

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

Secretary
Sharron Spindler

Senior Management Team
Sharron Spindler - CEO

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

Bankers
Lloyds Bank plc
Sidney Street
CAMBRIDGE
CB2 3HH

Senior Management Team
Sharron Spindler, CEO

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

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

Andrew Carmichael
Dr A Carmichael - Trustee

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

Independent examiner's report to the trustees of The Dales Trust ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

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

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

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

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

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

Matthew Pettifer FCA

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

Date: 27/8/23

THE DALES TRUST

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

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

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

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

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

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

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2023

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

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

Andrew Carmichael
.....
A Carmichael - Trustee

Susan Walker
.....
S H Walker - Trustee

The notes form part of these financial statements

1. LEGAL FORM

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

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

2. ACCOUNTING POLICIES

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

Going concern

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

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

- the requirements of Section 7 Statement of Cash Flows.

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

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

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

Donations are recognised on receipt.

The charity is not VAT registered.

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

continued...

2. ACCOUNTING POLICIES - continued

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

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

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

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

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

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

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

Office & computer equipment - 33% on cost

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

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

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

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

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

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

continued...

2. ACCOUNTING POLICIES - continued

Trade debtors
Cash and bank and in hand

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

Creditors and provisions

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

Financial instruments

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

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sales,services & sundry income	2,389	9,409

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	21	4

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

continued...

5. INCOME FROM CHARITABLE ACTIVITIES - continued

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

6. SUPPORT COSTS

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

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

Management

	Core activities	ABC programme	SLIP programme
	£	£	£
Premises costs	1,535	3,427	-
Office running costs	2,303	3,370	424
Depreciation of tangible assets	237	131	-
	4,075	6,928	424

	Counselling service	2023 Total activities	2022 Total activities
	£	£	£
Premises costs	3,339	8,301	8,495
Office running costs	3,670	9,767	7,555
Depreciation of tangible assets	798	1,166	578
	7,807	19,234	16,628

continued...

6. SUPPORT COSTS - continued

Finance

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

Other

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

Governance costs

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

7. NET INCOME/(EXPENDITURE)

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

continued...

9. STAFF COSTS

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

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

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

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

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

11. TANGIBLE FIXED ASSETS

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

14. MOVEMENT IN FUNDS

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

continued...

14. MOVEMENT IN FUNDS - continued

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

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

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

continued...

14. MOVEMENT IN FUNDS - continued

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

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

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

Awards for All: SLIP+ Programme (AFA04 and AFA05)
A grant from Big Lottery Fund to continue the "Sex, the law, internet and pornography" programme.

Big Lottery: ABC Programme continuation (BL02)
This is a three year grant from Big Lottery Reaching Communities, continuing on from a previous similar grant for services offered in Cambridgeshire and Peterborough to provide adults with a learning difficulty with the skills, knowledge and information they need to make effective decisions about personal and sexual relationships.

Children in Need: SLIP Programme (CIN02)
A grant from Children in Need towards a "Sex, the law, internet and pornography" programme designed to reach young offenders and young people at risk of offending and offer sexual health and relationship education.

Evelyn Trust: SLIP Programme (ET01)
A grant from Evelyn Trust towards enabling parents to understand SLIP.

Henry Smith: Counselling Service (HS02)

continued...

14. MOVEMENT IN FUNDS - continued

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

Henry Smith: Covid Recovery (HSCOV)
A grant from Henry Smith Charity towards a counselling service provided by a fully qualifies BACP registered counsellor focusing on issues arising from the COVID pandemic.

Mrs Smith & Mount Trust: Sense and Sexuality Project (SS01)
A grant from Mrs Smith & Mount Trust: The Mount Fund for sensory impairment support.

Transfers between funds

Transfers between funds represented laptops purchased through grant funding.

15. RELATED PARTY DISCLOSURES

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

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

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

This page does not form part of the statutory financial statements

THE DALES TRUST

England & Wales - Charity number 1058307

Accounts

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

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

THE DALES TRUST

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

THE DALES TRUST

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Mission Statement

The Dhiverse Mission is:

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

Our Aims

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

Our objectives

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

This provision may be amended by special resolution.

Public benefit

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

OBJECTIVES AND ACTIVITIES

Volunteers

Although volunteers are important to the capacity of the Charity to deliver some activities, particularly the delivery of relationships and sex education, health promotion and operational tasks, we do struggle to recruit. In 2021-22 we had 5 regular volunteers who supported the charity. Their roles include treasurer, counselling, providing support to service users, website management and admin.

In addition to our volunteers, we often host work experience students from secondary schools in Cambridgeshire or Peterborough, however due to the pandemic this has not been possible for the last couple of years. We hope to be able to host a work experience student in 2022-23. We also host interns through Murray Edwards' College, Cambridge University 'Gateway' programme, and from other universities/colleges. This commitment not only supports our aim to improve our service user involvement, but it also enables young people to see first-hand how a local charity operates and gives them the opportunity to put their skills and knowledge into practice whilst gaining new skills, knowledge, and experience.

ACHIEVEMENT AND PERFORMANCE

Principal activities

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

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

Charitable activities

The loss of funding and provisions at the end of 2020, along with the change in needs of people living with HIV informed our new strategic document 'Strengthen, Broaden, Enable - 2021-23'. We will undertake a review of our charitable activities following our 2022 AGM.

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

  The ABC Project was developed and designed by Dhiverse. The ABC programme is a short term educational, age and ability appropriate programme for anyone aged 11 upwards who has a learning disability (LD) or autism (A) and would like support around sexual health, sexual and intimate relationships, online safety, and potential risky sexual behaviours. The programme aims to give participants the information they need to be able to make their own informed choices and decisions. The programme covers a range of topics which are delivered in an accessible, informal, and interactive way, usually over 6 sessions. Understanding ABC which is part of the project aims to help parents, carers, and professionals to understand the ABC Programme and to explore the relationship and sexual needs of people with a LD or A. The project is funded through a grant from the 'National Lottery Community Fund'. The current grant will end in December 2023.++Like most people in society, many young people and adults who have a LD or A want and need to form personal and sexual relationships; relationships are as important to them as they are to anyone. They have a right to form such relationships, make choices and have the information to help them do this. Many people think that people who have a LD remain child-like throughout their life and therefore any form of sexual expression is not appropriate. This is not the case; we should assume that adults with LD or A have the capacity to make decisions about personal and sexual relationships unless deemed otherwise under the Mental Capacity Act 2005. ABC works with people with a LD or autism and parents, support workers and professionals to make this happen.++The demand for the service has continued to grow and feedback shows that this is a service that both people who have a LD or A and people who support people them, have wanted and needed for some time. Feedback also shows that the project makes a real difference to the lives of participants in that it helps them to better understand the difference between good and bad relationships, better understand consent - that they have a right to say 'no', and that they have a better understanding of how to keep safe both online and in person. It also helps parents and carers of people with a LD or A by helping them to understand the sex and relationship needs of the people they support and care for.++There is an annual reporting requirement for this project and regular monitoring meetings.

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

SLIP is a short term educational and age-appropriate programme for young people aged 9-24 who have engaged in risky or potentially harmful sexual behaviour. The programme aims to support participants to understand the impact of the behaviours and attitudes they're displaying. The topics are delivered in an informal, interactive, creative, and accessible way, usually over 7 sessions.A young person is eligible for SLIP if they have no or little understanding about the possible consequences and impact of the risky or potentially harmful sexual behaviours, they're engaging in.++The demand for this programme has grown year on year and we now work closely with Cambridgeshire Police who regularly refer young people to the programme as part of a community resolution order (CRO). This is a very successful programme which achieves excellent outcomes for young people.++In February 2022 we were awarded a small grant from National Lottery Awards for All which enabled us increase staff hours for this programme.++The SLIP Programme is funded by BBC Children in Need and the current grant will end in June 2023. There is an annual reporting requirement for this project and regular monitoring meetings.

* Counselling service
Our counselling service, funded by The Henry Smith Charity, provides up to twelve counselling sessions per individual for people assessed as in need of psychological support around living with HIV, sexual health; sexual identity; sexuality and sexual trauma.++The service is run by a fully qualified and BACP registered counsellor who is trained to understand the needs of people living with HIV and those in need of support around sexual health; sexual identity; sexuality and sexual trauma.++The demand for this service is such that in March 2022 we recruited a volunteer counsellor and sought funding for a part time employed counsellor++There is an annual reporting requirement for this project, and the current grant from Henry Smith ends in May 2024.

* HIV Emotional Support Service
Following the loss of funding for our HIV support service (please see 4.2), and the fact that people with HIV were reporting to us that they felt there was a lack of available support, we set up this service. Emotional support is provided by a volunteer and is managed through our counselling service.

* 'Chat?' - a support and social group for men who have sex with men (MSM)
Following the loss of funding for our MSM group (please see 4.2) and the fact that people were reporting to us that they felt there was a lack of available support, we set up this group. This is a monthly online support and social group for MSM age 18+. People accessing the group can also request one to one emotional support. This group is facilitated by a volunteer and is managed through our counselling service.

ACHIEVEMENT AND PERFORMANCE

Unrestricted income activities

In 2021-22 the sale of our Relationships and Sex Education Curriculum and our Training Programme generated most of our unrestricted income which enabled us to exceed our unrestricted income target for the year.

In 2021-22, due to COVID and post pandemic restrictions we were unable to run any community fundraising activities.

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

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

The Board extend their huge thanks to all those who have supported the work of Dhiverse over the period of this report, whether as staff, service users, funders, donors, or volunteers.

Dhiverse is an organisation that works in partnership with those wishing to be involved in making a difference in educating people about the importance of good sexual health and wellbeing, healthy relationships, keeping safe and the work to reduce the number of new HIV infections and to combat the stigma and prejudice which still surrounds HIV and other sexually transmitted infections. All those involved have helped the Charity to achieve all that is set out in this report - it would not happen without you.

FINANCIAL REVIEW

Financial position

In the financial year ending 31 March 2022 we managed the loss of funding from Public Health by reducing our staff team and cutting our overheads, including our accommodation.

The total funding was £221,583 (2021: £265,437), an decrease of around 16.5% on the previous year. Of this, £26,548 (2021: £12,466) was unrestricted. Expenditure in the year was £213,811 (2021: £251,547), of which £13,174 (2021: £8,888) was unrestricted. The Charity has a small surplus of £41,228 (2021: £33,456) at the year end.

FUTURE PLANS

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

Continued financial stability will enable us to have an increased focus during 2022-23 on reviewing, strengthening, and developing our current key provisions as described in point 4.2, and on sourcing longer term funding for our services where grants are due to end in 2023-24. It will also allow us time to carry out needs assessments for any proposed new projects and, depending on the outcomes, to decide on the next steps. Ideas for new projects include relationships and sex education (RSE) for the Gypsy, Roma, Traveller (GRT) communities delivered in a way which is culturally appropriate and relevant; a HIV engagement group; developing our work with parents of school age children and further developing our work around relationships and consent.

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Name change

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

Recruitment and appointment of new trustees

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

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

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

Organisational structure

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

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

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

Related parties

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

The Board actively review the major financial risks that the Charity faces on an ongoing basis and believe that by working towards a reserves target the exposure to financial risks will be somewhat reduced. However, reserves are generally accrued from unrestricted income, which is becoming more of a challenge to generate, so our reserves remain low. Additionally, some funders will not consider awarding a grant if a charity has considerable reserves. The Board maintain financial controls through reviewing and approving annual budgets with the Chief Executive. The aim of the Dhiverse fundraising strategy is to generate unrestricted and reduce dependence on single sources of income, seeking to mitigate the impact of changes in government and statutory funding. This includes generating income through our non-funded provisions, fundraising events, collections, and charitable giving through donations. However, both the COVID-19 pandemic and the current national economic climate has had a negative impact on community fundraising and many donors and grant giving bodies are reducing their levels of giving.

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

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

COVID-19

We continue to work in line with government guidance around COVID-19.

Throughout the pandemic staff adapted well to home working and to delivering services via MS Teams, Zoom or telephone and people accessing our services also adapted well to receiving support via these methods. Over 50% of our services reported that they preferred to receive support online because it meant they could remain in the comfort of their own home and that they didn't have to travel. Online support seems to be particularly helpful for people living in the more rural communities of the county.

Post pandemic we have continued to offer online support as an option for all our services and this is now an integral part of our provision.

Throughout this year we have continued to see an increase in referrals to all our services, but particularly referrals for young people. The demand for our SLIP Programme was so high that we had to close to referrals for 4 months - January to April. We managed, and continue to manage, the demand for other services through the support of sessional workers, staff working additional hours and implementing waiting lists.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
03249464 (England and Wales)

Registered Charity number
1058307

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Registered office
Office B1
Dales Brewery
Gwydir Street
CAMBRIDGE
Cambridgeshire
CB1 2LJ

Trustees
Dr S H Walker Chair from September 2021
Prof J W Grierson Chair until September 2021
Ms H E Schober
Dr A Carmichael
Ms G J Harris-Clements Teacher (appointed 6/5/2021)
Ms I J Rose Childcare practitioner (appointed 6/5/2021) (resigned 20/9/2021)

Secretary
Sharron Spindler

Senior Management Team
Sharron Spindler - CEO

Independent Examiner
Matthew Pettifer FCA
Institute of Chartered Accountants in England and Wales
Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
Cambridgeshire
CB3 0QH

Bankers
Lloyds Bank plc
Sidney Street
CAMBRIDGE
CB2 3HH

Senior Management Team
Sharron Spindler, CEO

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

Approved by order of the board of trustees on 14.10.2022 and signed on its behalf by:

Andrew Carmichael
Dr A Carmichael - Trustee

Independent examiner's report to the trustees of The Dales Trust ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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

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

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

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

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

Matthew Pettifer FCA
Institute of Chartered Accountants in England and Wales
Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
Cambridgeshire
CB3 0QH

Date: 9/11/22

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	**2022 Total funds £**	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**17,135**	-	**17,135**	11,017
Charitable activities					
Public Health Cambridgeshire		-	-	-	75,590
ABC programme		-	**97,630**	**97,630**	94,292
SLIP programme		-	**39,986**	**39,986**	35,108
Counselling service		-	**42,437**	**42,437**	37,200
Additional Support in Pandemic		-	-	-	10,781
SLIP+ programme		-	**9,982**	**9,982**	-
Sense and Sexuality Project		-	**5,000**	**5,000**	-
Other trading activities	3	**9,409**	-	**9,409**	1,449
Investment income	4	**4**	-	**4**	-
Total		**26,548**	**195,035**	**221,583**	265,437
EXPENDITURE ON					
Charitable activities					
Core activities		**12,771**	**10,262**	**23,033**	8,888
Public Health Cambridgeshire		-	-	-	68,204
ABC programme		-	**100,681**	**100,681**	93,354
SLIP programme		-	**34,633**	**34,633**	34,070
Counselling service		**403**	**41,670**	**42,073**	36,261
Additional Support in Pandemic		-	-	-	10,770
SLIP+ programme		-	**9,141**	**9,141**	-
Sense and Sexuality Project		-	**4,250**	**4,250**	-
Total		**13,174**	**200,637**	**213,811**	251,547
NET INCOME/(EXPENDITURE)		**13,374**	**(5,602)**	7,772	13,890
Transfers between funds	14	**663**	**(663)**	-	-
Net movement in funds		**14,037**	**(6,265)**	7,772	13,890
RECONCILIATION OF FUNDS					
Total funds brought forward		**13,563**	**19,893**	**33,456**	19,566
TOTAL FUNDS CARRIED FORWARD		**27,600**	**13,628**	**41,228**	33,456

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	**608**	**488**	**1,096**	1,011
CURRENT ASSETS					
Debtors	12	**1,610**	**-**	**1,610**	1,704
Cash at bank		**31,065**	**47,868**	**78,933**	64,347
		32,675	**47,868**	**80,543**	66,051
CREDITORS					
Amounts falling due within one year	13	**(5,683)**	**(34,728)**	**(40,411)**	(33,606)
NET CURRENT ASSETS		**26,992**	**13,140**	**40,132**	32,445
TOTAL ASSETS LESS CURRENT LIABILITIES		**27,600**	**13,628**	**41,228**	33,456
NET ASSETS		**27,600**	**13,628**	**41,228**	33,456
FUNDS	14				
Unrestricted funds				**27,600**	13,563
Restricted funds				**13,628**	19,893
TOTAL FUNDS				**41,228**	33,456

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14/10/22 and were signed on its behalf by:

Andrew Carmichael

A Carmichael - Trustee

S Walker

S H Walker - Trustee

The notes form part of these financial statements

1. LEGAL FORM

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

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

2. ACCOUNTING POLICIES

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

Going concern

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

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

- the requirements of Section 7 Statement of Cash Flows.

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

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

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

Donations are recognised on receipt.

The charity is not VAT registered.

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

continued...

2. ACCOUNTING POLICIES - continued

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

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

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

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

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

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

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

Office & computer equipment - 33% on cost

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

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

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

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

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

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

continued...

2. ACCOUNTING POLICIES - continued

Trade debtors

Cash and bank and in hand

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

Creditors and provisions

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

Financial instruments

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

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sales,services & sundry income	**9,409**	1,449

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	**4**	-

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Public Health Cambridgeshire (formerly NHS Cambridgeshire)	Public Health Cambridgeshire	-	65,000
Council Contracts	Public Health Cambridgeshire	-	10,590
Grants	ABC programme	**97,630**	94,292
Grants	SLIP programme	**39,986**	35,108
Grants	Counselling service	**42,437**	37,200
Grants	Additional Support in Pandemic	-	10,781
Grants	SLIP+ programme	**9,982**	-
Grants	Sense and Sexuality Project	**5,000**	-
		195,035	252,971

continued...

5. INCOME FROM CHARITABLE ACTIVITIES - continued

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

	2022	2021
	£	£
Cambs County Council Public Health (formerly NHS Cambridgeshire)	-	7,651
Big Lottery Fund Grant	9,982	-
Big Lottery Reaching Communities grant	97,630	94,292
Children in Need	39,986	38,238
Henry Smith Charity	42,437	37,200
Mrs Smith & Mount Trust: The Mount Fund	5,000	-
	195,035	177,381

6. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Core activities	1,663	42	218	462	2,385
ABC programme	9,476	202	186	4,874	14,738
SLIP programme	315	-	-	11	326
Counselling service	2,087	-	-	788	2,875
SLIP+ programme	3,087	65	62	1,745	4,959
	16,628	309	466	7,880	25,283

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

Management

	Core activities	ABC programme	SLIP programme
	£	£	£
Premises costs	829	5,067	-
Office running costs	834	4,234	315
Depreciation of tangible assets	-	175	-
	1,663	9,476	315

continued...

6. **SUPPORT COSTS - continued**

Management - continued

	Counselling service	SLIP+ programme	2022 Total activities	2021 Total activities
	£	£	£	£
Premises costs	**816**	**1,783**	**8,495**	**10,918**
Office running costs	**868**	**1,304**	**7,555**	**10,361**
Depreciation of tangible assets	**403**	**-**	**578**	**1,579**
	2,087	**3,087**	**16,628**	**22,858**

Finance

	Core activities	ABC programme	SLIP+ programme	2022 Total activities	2021 Total activities
	£	£	£	£	£
Bank charges	**42**	**202**	**65**	**309**	**289**

Other

	Core activities	ABC programme	SLIP+ programme	2022 Total activities	2021 Total activities
	£	£	£	£	£
Memberships and subscriptions	**218**	**186**	**62**	**466**	**998**

Governance costs

	Core activities	ABC programme	SLIP programme
	£	£	£
Accountancy fees	**462**	**4,874**	**11**
Legal fees	**-**	**-**	**-**
	462	**4,874**	**11**

	Counselling service	SLIP+ programme	2022 Total activities	2021 Total activities
	£	£	£	£
Accountancy fees	**788**	**1,745**	**7,880**	**7,904**
Legal fees	**-**	**-**	**-**	**13**
	788	**1,745**	**7,880**	**7,917**

continued...

7. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	579	1,579
Independent Examiners Fee	1,920	1,890

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	161,915	198,852
Social security costs	9,297	11,214
Other pension costs	3,312	3,845
	174,524	213,911

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

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

	2022	2021
Support, management and administration	2	2
Operations	6	9
	8	11

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,017	-	11,017
Charitable activities			
Public Health Cambridgeshire	-	75,590	75,590
ABC programme	-	94,292	94,292
SLIP programme	-	35,108	35,108
Counselling service	-	37,200	37,200
Additional Support in Pandemic	-	10,781	10,781
Other trading activities	1,449	-	1,449
Total	12,466	252,971	265,437
EXPENDITURE ON			
Charitable activities			
Core activities	8,888	-	8,888
Public Health Cambridgeshire	-	68,204	68,204
ABC programme	-	93,354	93,354
SLIP programme	-	34,070	34,070
Counselling service	-	36,261	36,261
Additional Support in Pandemic	-	10,770	10,770
Total	8,888	242,659	251,547
NET INCOME	3,578	10,312	13,890
RECONCILIATION OF FUNDS			
Total funds brought forward	9,985	9,581	19,566
TOTAL FUNDS CARRIED FORWARD	13,563	19,893	33,456

continued...

11. TANGIBLE FIXED ASSETS

	Office & computer equipment £
COST	
At 1 April 2021	**17,605**
Additions	**664**
At 31 March 2022	**18,269**
DEPRECIATION	
At 1 April 2021	**16,594**
Charge for year	**579**
At 31 March 2022	**17,173**
NET BOOK VALUE	
At 31 March 2022	**1,096**
At 31 March 2021	1,011

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	**891**	1,120
Prepayments and accrued income	**719**	584
	1,610	1,704

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	**2,179**	2,019
Social security and other taxes	**3,253**	2,852
Other creditors	**701**	465
Accruals and deferred income	**34,278**	28,270
	40,411	33,606

Payments on account for contracts:	Deferred Income b.f	Received 2022	Deferred Income c.f	Income 2022
Big Lottery ABC Continuation	16,253	97,685	(16,308)	97,630
Children in Need: SLIP programme	-	39,986	-	39,986
Henry Smith: Counselling Service	-	48,500	(6,063)	42,437
Mrs Smith & Trust: Sensory Impairment Support	-	5,000	-	5,000
Awards for All: SLIP +	9,982	9,987	(9,987)	9,982
Total deferred income	26,235	201,158	(32,358)	195,035

continued...

14. MOVEMENT IN FUNDS

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

continued...

14. MOVEMENT IN FUNDS - continued

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

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

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	9,521	3,931	13,452
Net Asset Fund	464	(353)	111
	9,985	3,578	13,563
Restricted funds			
Public Health Cambridgeshire	40	4,309	4,349
Peterborough City Council HIV Support Service Contract	23	3,077	3,100
Awards for All: HIV testing service	437	-	437
Big Lottery: ABC Programme continuation	3,837	938	4,775
Children in Need: SLIP Programme	2,507	1,038	3,545
Henry Smith: Counselling Service	361	939	1,300
RSE: The Good, The Bad and The Ugly	2,376	-	2,376
Children in Need Booster Grant	-	11	11
	9,581	10,312	19,893
TOTAL FUNDS	19,566	13,890	33,456

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,466	(8,535)	3,931
Net Asset Fund	-	(353)	(353)
	12,466	(8,888)	3,578
Restricted funds			
Public Health Cambridgeshire	65,000	(60,691)	4,309
Peterborough City Council HIV Support Service Contract	10,590	(7,513)	3,077
Big Lottery: ABC Programme continuation	94,292	(93,354)	938
Children in Need: SLIP Programme	35,108	(34,070)	1,038
Henry Smith: Counselling Service	37,200	(36,261)	939
Children in Need Booster Grant	3,130	(3,119)	11
Public Health - Supporting Safer Sex	7,651	(7,651)	-
	252,971	(242,659)	10,312
TOTAL FUNDS	265,437	(251,547)	13,890

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

Awards for All: SLIP+ Programme (AFA04 and AFA05)
A grant from Big Lottery Fund to continue the "Sex, the law, internet and pornography" programme.

Big Lottery: ABC Programme continuation (BL02)
This is a three year grant from Big Lottery Reaching Communities, continuing on from a previous similar grant for services offered in Cambridgeshire and Peterborough to provide adults with a learning difficulty with the skills, knowledge and information they need to make effective decisions about personal and sexual relationships.

Children in Need: SLIP Programme (CIN01 and CIN02)
A grant from Children in Need towards a "Sex, the law, internet and pornography" programme designed to reach young offenders and young people at risk of offending and offer sexual health and relationship education.

Henry Smith: Counselling Service (HS01 and HS02)
A grant from Henry Smith Charity towards a counselling service provided by a fully qualifies BACP registered counsellor focusing on issues around sexuality and sexual health,identity, relationships, trauma and HIV.

Mrs Smith & Mount Trust: Sense and Sexuality Project (SS01)
A grant from Mrs Smith & Mount Trust: The Mount Fund for sensory impairment support.

The following funds finished at the end of the last financial year, and it was agreed with the donors that the balances on each of the funds could be used to fund the core activities of the charity:

continued...

14. MOVEMENT IN FUNDS - continued

Awards for All: HIV testing service (AFA02)
RSE: The Good, The Bad and The Ugly (AFA03)
Children in Need: COVID-19 Booster Programme (CIN-BG)
Peterborough City Council HIV Support Service Contract (PB01)
Public Health Cambridgeshire (PH01)

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations - unsolicited	**16,768**	9,080
Other fundraising income	**367**	1,937
	17,135	11,017
Other trading activities		
Sales,services & sundry income	**9,409**	1,449
Investment income		
Deposit account interest	**4**	-
Charitable activities		
Public Health Cambridgeshire (formerly NHS Cambridgeshire)	**-**	65,000
Council Contracts	**-**	10,590
Grants	**195,035**	177,381
	195,035	252,971
Total incoming resources	**221,583**	265,437
EXPENDITURE		
Charitable activities		
Wages	**161,915**	198,852
Social security	**9,297**	11,214
Pensions	**3,312**	3,845
Direct costs of delivering contracted services	**14,004**	5,574
	188,528	219,485
Support costs		
Management		
Premises costs	**8,495**	10,918
Office running costs	**7,555**	10,361
Depreciation of tangible assets	**578**	1,579
	16,628	22,858
Finance		
Bank charges	**309**	289

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Finance		
Other		
Memberships and subscriptions	**466**	998
Governance costs		
Accountancy fees	**7,880**	7,904
Legal fees	**-**	13
	7,880	7,917
Total resources expended	**213,811**	251,547
Net income	**7,772**	13,890

This page does not form part of the statutory financial statements

THE DALES TRUST

England & Wales - Charity number 1058307

Accounts

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

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

THE DALES TRUST

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

THE DALES TRUST

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FOR THE YEAR ENDED 31 MARCH 2021

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Mission Statement

The Dhiverse Mission is:

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

Our Aims

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

Our objectives

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

This provision may be amended by special resolution.

Public benefit

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES

Volunteers

Although volunteers are important to the capacity of the Charity to deliver some activities, particularly the delivery of relationships and sex education, health promotion and operational tasks, we do struggle to recruit. In 2020-21 we had 4 regular volunteers who supported the charity with health promotion, website management and admin, role of treasurer.

In addition to our volunteers we regularly host work experience students from secondary schools in Cambridgeshire or Peterborough and interns through Murray Edwards' College, Cambridge University 'Gateway' programme. This not only supports our aim to improve our service user involvement, it enables young people to see first-hand how a local charity operates, and gives them the opportunity to put their skills and knowledge into practice whilst gaining new skills, knowledge and experience. Unfortunately due to the COVID pandemic we were unable to offer any placements in 2020-21, but placements have been offered for 2021-22.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

The pattern for charitable services was largely maintained throughout the first half of 2020-21. However in October 2020, due to a re-design of sexual health services in Cambridgeshire and Peterborough, our contract with Public Health Cambridgeshire came to an end. This loss of funding meant that as well as losing key preventative services, such as relationships and sex education provision for schools and training for professionals, we had to close our HIV Support Service which we had run for over thirty years. This loss of funding also meant that we had to let go all staff employed in this area of our work.

Due to this loss of funding and provision we will undertake a review of our charitable activities during the development of our new strategic plan for 2021 to 2024.

- **Prevention of Sexual ill-health and HIV Support**
  For eight years, to October 2020 (please see 4.2), we were commissioned by Public Health Cambridgeshire (and prior to this by Cambridgeshire Primary Care Trust) to deliver services to help prevent sexual ill health and to support people living with HIV.++We did this through a range of relationship and sex education (RSE) workshops to mainstream participants age 11 to 25; specialist trainings to professionals and the wider community, one to one support, support groups and campaigns and events.++We achieved or exceeded all key performance targets to October 2020, for this area of our work.++There was a quarterly reporting requirement for this work.

- **Supporting sexual health during the pandemic**
  In October 2020 Public Health Cambridgeshire asked us if we would deliver a short term project to address the needs of people struggling with their sexual health during the pandemic.++We set up and ran a sexual health webchat service which helped to support people who had questions about their sexual health, testing, PrEP etc. This project ran to February 2021.

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

The ABC Project is an alternative RSE programme for anyone with a Learning Difficulty (LD) or Autism. The Project was developed and designed by Dhiverse. It is funded through a grant from the 'National Lottery Community Fund'. The current grant will end in December 2023.++Like most people in society, many adults and young people with a learning disability (LD) or autism want and need to form personal and sexual relationships; relationships are as important to them as they are to anyone. They have a right to form such relationships, make choices and have the information to help them do this. Many people think that people with a LD remain child-like throughout their life and therefore any form of sexual expression is not appropriate. This is not the case; we should assume that adults with LD or autism have the capacity to make decisions about personal and sexual relationships unless deemed otherwise under the Mental Capacity Act 2005. ABC works with people with a LD or autism and parents, support workers and professionals to make this happen.++The demand for the service has continued to grow beyond expectations and feedback shows that this is a service that both people with a LD or autism, and people who support people with a LD or autism, have wanted and needed for some time. Feedback also shows that the project makes a real difference to the lives of participants in that it helps them to better understand the difference between good and bad relationships, that they have a right to say 'no' and that they have a better understanding of how to keep safe both online and in face to face meetings. It also helps parents and carers of people with a LD or autism by helping them to understand the sex and relationship needs of the people they support and care for.++There is an annual reporting requirement for this project and regular monitoring meetings.

- **SLIP (Sex, the Law, Internet & Porn) Programme**
  The SLIP Programme is an alternative and age appropriate RSE programme which was developed and designed by Dhiverse. The programme is funded through a grant from BBC Children in Need. Our current grant ends in May 2021 but we are in the process of applying for a continuation grant to enable us to run the programme for a further 2-3 years. The programme is for young people age 9 to 18, who have educational and behavioural challenges which are negatively impacting on their attitudes and behaviours towards relationships and sex.++The demand for this programme has grown year on year and we now work closely with Cambridgeshire Police who regularly refer young people to the programme as part of a community resolution order (CRO). This is a very successful programme which achieves excellent outcomes for young people.++Due to COVID we were unable to visit provisions to work with groups so there was a requirement for us to support more young people on an individual basis, than we had planned. In July 2020 we were awarded a small booster grant by BBC Children in Need which enabled us to support an additional twelve young people.++In early 2021 we were awarded a small National Lottery Awards for All grant to enable us to accept young people age 19 to 24 onto the programme.++There is an annual reporting requirement for this project and regular monitoring meetings.

- **Counselling Service**
  Our counselling service, funded by The Henry Smith Charity, provides up to twelve counselling sessions per individual for people assessed as in need of psychological support around living with HIV, sexual health; sexual identity; sexuality and sexual trauma.++The service is run by a fully qualified and BACP registered counsellor who is trained to understand the needs of people living with HIV and those in need of support around sexual health; sexual identity; sexuality and sexual trauma.++The demand for this service is such that in 2020-21 we opened a waiting list for the first time.++After three years, our current grant ends in May 2021. Our application for a continuation grant was successful and in February 2021 Henry Smith awarded a grant to continue the service for a further three years from May 2021.++There is an annual reporting requirement for this project.

- **HIV Emotional Support Service**
  Following the loss of funding for our HIV support service (please see 4.2), and the fact that people with HIV were reporting to us that they felt there was a lack of available support, we set up this service. Emotional support is provided by a volunteer and is managed through our counselling service.

- **'Chat?' - a support and social group for men who have sex with men (MSM)**
  Following the loss of funding for our MSM group (please see 4.2) and the fact that people were reporting to us that they felt there was a lack of available support, we set up this group. This is a monthly online support and social group for MSM age 18+. People accessing the group can also request one to one emotional support. This group is facilitated by a volunteer and is managed through our counselling service.

- **Insti HIV Testing**
  We temporarily closed our insti testing service in March 2020 due to the pandemic. In June 2021 we will review whether or not this is a service we can continue to offer in light of the fact we no longer have funding to purchase test kits.

Unrestricted income activities

The loss of our Public Health funding meant that as of October 2020 we can no longer provide relationships and sex education (RSE) workshops to schools and trainings for professionals, for free. In light of the fact that the Department for Education made it compulsory for schools to provide RSE from September 2020 (deadline eased until July 2021) and we need to significantly increase our unrestricted income, we made the decision to develop and design a full RSE Curriculum in line with DfE guidance. The curriculum has been developed with input from young people, teachers, and the local PSHE team. We have also developed a modular, CPD accredited, training programme for professionals. Both the curriculum and training programme were launched in early 2021 and as we are now fully adept at providing services online we are able to offer these packages nationally.

In 2020-21, due to COVID we were unable to run any community fundraising activities.

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

Key funders during the period of this report have been The National Lottery Community Fund, Awards for All, BBC Children in Need, The Henry Smith Charity, Public Health Cambridgeshire, Peterborough City Council.

The Board extend their huge thanks to all those who have supported the work of Dhiverse over the period of this report, whether as staff, service users, funders, donors or volunteers.

Dhiverse is an organisation that works in partnership with those wishing to be involved in making a difference in educating people about the importance of good sexual health and wellbeing, healthy relationships, keeping safe and the work to reduce the number of new HIV infections and to combat the stigma and prejudice which still surrounds HIV and other sexually transmitted infections. All those involved have helped the Charity to achieve all that is set out in this report - it would not happen without you.

FINANCIAL REVIEW

Financial position

In the financial year ending 31 March 2021 we managed the loss of funding from Public Health by reducing our staff team and cutting our overheads, including our accommodation.

The total funding was £265,437 (2020: £344,444), an decrease of around 23% on the previous year. Of this, £12,466 (2020: £14,160) was unrestricted. Grant income has remained similar this year, however the Public Health funding came to an end.. Expenditure in the year was £251,547 (2020: £339,230), of which £8,888 (2020: £15,945) was unrestricted. The Charity has a small surplus of £33,456 (2020: £19,566) at the year end.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Name change

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

Recruitment and appointment of new trustees

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

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

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

Organisational structure

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

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

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

Related parties

The Dales Trust works in partnership with other charities and community organisations in furtherance of shared charitable objectives and activities. Organisations that the Charity has had a relationship with over the year include Cambridgeshire Police, Cambridgeshire Social Care Teams, DASV Team, Safe Soulmates, Cambridgeshire PSHE Team, iCaSH Cambridgeshire and Peterborough, Foodbanks, Hunts Forum, CCVS, The GET Group, The Youth Offending Team (CCC), LDPs, Link to Change, Pinpoint, LDPs, The Kite Trust, Encompass, Camsight, Cambridgeshire Deaf Association; Healthwatch Cambridgeshire & Peterborough, Cambridge University, Anglia Ruskin University, a range of schools, colleges and youth groups.

Further details of key partnership working and projects are presented by Dhiverse at the AGM.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

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

The Board actively review the major financial risks that the Charity faces on an ongoing basis and believe that by working towards a reserves target the exposure to financial risks will be somewhat reduced. However, reserves are generally accrued from unrestricted income, which is becoming more of a challenge to generate, so our reserves remain low. Additionally, some funders will not consider awarding a grant if a charity has considerable reserves. The Board maintain financial controls through setting and reviewing annual budgets together with the Chief Executive. The aim of the Dhiverse fundraising strategy is to reduce dependence on single sources of income, seeking to mitigate the impact of changes in government and statutory funding. This includes fundraising events, collections and charitable giving through donations. However, the recent and current national economic situation has had a negative impact on community fundraising and many donors and grant giving bodies are reducing the level of grants they award.

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

In furtherance of our commitment to ensure confidentiality and data protection we work in line with the NHS Information Governance (IG) Toolkit. We aim to undertake an annual review of the Toolkit but due to the COVID pandemic, this wasn't possible in 2020. However, we did check key information to ensure nothing was out of date. In 2020 staff undertook online Data Protection update training and 'Prevent' training.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03249464 (England and Wales)

Registered Charity number

1058307

Registered office

Office B1
Dales Brewery
Gwydir Street
CAMBRIDGE
Cambridgeshire
CB1 2LJ

Trustees

R Turner Chair to January 2021 (resigned 6/1/2021)
Dr S H Walker
Prof J W Grierson Chair from February 2021
Ms H E Schober
Dr A Carmichael
Ms G J Harris-Clements (appointed 6/5/2021)
Ms I J Rose (appointed 6/5/2021)

Secretary

Sharron Spindler

Senior Management Team

Sharron Spindler - CEO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Matthew Pettifer FCA
Institute of Chartered Accountants in England and Wales
Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
Cambridgeshire
CB3 0QH

Bankers
Lloyds Bank plc
Sidney Street
CAMBRIDGE
CB2 3HH

Senior Management Team
Sharron Spindler, CEO

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

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....
Prof J W Grierson - Trustee

Independent examiner's report to the trustees of The Dales Trust ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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

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

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

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

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

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

Matthew Pettifer FCA
Institute of Chartered Accountants in England and Wales
Staffords
Chartered Accountants
Unit 1, Cambridge House
Camboro Business Park
Oakington Road, Girton
CAMBRIDGE
Cambridgeshire
CB3 0QH

Date: .....

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**11,017**	**-**	**11,017**	9,987
Charitable activities	4				
Peterborough City Council HIV/AIDS Support Service		**-**	**-**	**-**	23,788
Public Health Cambridgeshire		**-**	**75,590**	**75,590**	130,000
ABC programme		**-**	**94,292**	**94,292**	96,289
SLIP programme		**-**	**35,108**	**35,108**	34,702
Councelling service		**-**	**37,200**	**37,200**	37,000
Understanding RSE programme		**-**	**-**	**-**	8,505
Additional Support in Pandemic		**-**	**10,781**	**10,781**	-
Other trading activities	3	**1,449**	**-**	**1,449**	4,173
Total		**12,466**	**252,971**	**265,437**	344,444
EXPENDITURE ON					
Charitable activities					
Core activities		**8,888**	**-**	**8,888**	15,945
Peterborough City Council HIV/AIDS Support Service		**-**	**-**	**-**	23,729
Public Health Cambridgeshire		**-**	**68,204**	**68,204**	119,010
ABC programme		**-**	**93,354**	**93,354**	95,577
SLIP programme		**-**	**34,070**	**34,070**	40,068
Councelling service		**-**	**36,261**	**36,261**	36,638
HIV testing service		**-**	**-**	**-**	2,134
Understanding RSE programme		**-**	**-**	**-**	6,129
Additional Support in Pandemic		**-**	**10,770**	**10,770**	-
Total		**8,888**	**242,659**	**251,547**	339,230
NET INCOME		**3,578**	**10,312**	**13,890**	5,214
RECONCILIATION OF FUNDS					
Total funds brought forward		**9,985**	**9,581**	**19,566**	14,352
TOTAL FUNDS CARRIED FORWARD		**13,563**	**19,893**	**33,456**	19,566

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	**111**	**900**	**1,011**	1,878
CURRENT ASSETS					
Debtors	11	**1,525**	**179**	**1,704**	7,820
Cash at bank		**15,583**	**48,764**	**64,347**	85,287
		17,108	**48,943**	**66,051**	93,107
CREDITORS					
Amounts falling due within one year	12	**(3,656)**	**(29,950)**	**(33,606)**	(75,419)
NET CURRENT ASSETS		**13,452**	**18,993**	**32,445**	17,688
TOTAL ASSETS LESS CURRENT LIABILITIES		**13,563**	**19,893**	**33,456**	19,566
NET ASSETS		**13,563**	**19,893**	**33,456**	19,566
FUNDS	13				
Unrestricted funds				**13,563**	9,985
Restricted funds				**19,893**	9,581
TOTAL FUNDS				**33,456**	19,566

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....
J W Grierson - Trustee

.....
H E Schober - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. LEGAL FORM

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

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

2. ACCOUNTING POLICIES

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

Going concern

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

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

- the requirements of Section 7 Statement of Cash Flows.

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

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

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

Donations are recognised on receipt.

The charity is not VAT registered.

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

2. ACCOUNTING POLICIES - continued

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

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

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

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

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

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

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

Office & computer equipment - 33% on cost

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

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

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

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

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

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

2. ACCOUNTING POLICIES - continued

Trade debtors
Cash and bank and in hand

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

Creditors and provisions

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

Financial instruments

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

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Sales,services & sundry income	**1,449**	4,173

4. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	**£**	£
Council Contracts	Peterborough City Council HIV/AIDS Support Service	**-**	23,788
Public Health Cambridgeshire (formerly NHS Cambridgeshire)	Public Health Cambridgeshire	**65,000**	130,000
Council Contracts	Public Health Cambridgeshire	**10,590**	-
Grants	ABC programme	**94,292**	96,289
Grants	SLIP programme	**35,108**	34,702
Grants	Councelling service	**37,200**	37,000
Grants	Understanding RSE programme	**-**	8,505
Grants	Additional Support in Pandemic	**10,781**	-
		252,971	330,284

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

	2021	2020
	£	£
Cambs County Council Public Health (formerly NHS Cambridgeshire)	**7,651**	-
Big Lottery Fund Grant	**-**	8,505
Carried forward	**7,651**	8,505

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	2021	2020
	£	£
Brought forward	**7,651**	8,505
Big Lottery Reaching Communities grant	**94,292**	96,289
Children in Need	**38,238**	34,702
Henry Smith Charity	**37,200**	37,000
	177,381	176,496

5. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Core activities	**800**	**-**	**179**	**-**	**979**
Public Health Cambridgeshire	**8,871**	**118**	**724**	**2,312**	**12,025**
ABC programme	**9,348**	**171**	**95**	**4,627**	**14,241**
SLIP programme	**1,178**	**-**	**-**	**-**	**1,178**
Councelling service	**2,123**	**-**	**-**	**878**	**3,001**
Additional Support in Pandemic	**538**	**-**	**-**	**100**	**638**
	22,858	**289**	**998**	**7,917**	**32,062**

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

Management

	Core activities	Public Health Cambridgeshire	ABC programme	SLIP programme
	£	£	£	£
Premises costs	**-**	**6,373**	**3,793**	**-**
Office running costs	**447**	**2,498**	**5,380**	**246**
Depreciation of tangible assets	**353**	**-**	**175**	**932**
	800	**8,871**	**9,348**	**1,178**

continued...

5. SUPPORT COSTS - continued

Management - continued

	Councelling service	Additional Support in Pandemic	**2021** Total activities	2020 Total activities
	£	£	**£**	£
Premises costs	**752**	**-**	**10,918**	**16,662**
Office running costs	**1,371**	**419**	**10,361**	**17,006**
Depreciation of tangible assets	**-**	**119**	**1,579**	**1,888**
	2,123	**538**	**22,858**	**35,556**

Finance

	Public Health Cambridgeshire	ABC programme	**2021** Total activities	2020 Total activities
	£	£	**£**	£
Bank charges	**118**	**171**	**289**	**373**

Other

	Core activities	Public Health Cambridgeshire	ABC programme	**2021** Total activities	2020 Total activities
	£	£	£	**£**	£
Memberships and subscriptions	**179**	**724**	**95**	**998**	**981**

Governance costs

	Public Health Cambridgeshire	ABC programme	Councelling service
	£	£	£
Accountancy fees	**2,299**	**4,627**	**878**
Legal fees	**13**	**-**	**-**
	2,312	**4,627**	**878**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

5. SUPPORT COSTS - continued

Governance costs - continued

		2021	2020
	Additional Support in Pandemic	Total activities	Total activities
	£	**£**	£
Accountancy fees	**100**	**7,904**	**10,038**
Legal fees	**-**	**13**	**14**
	100	**7,917**	**10,052**

6. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	**1,579**	1,888
Independent Examiners Fee	**1,890**	1,800

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	**198,852**	248,704
Social security costs	**11,214**	16,263
Other pension costs	**3,845**	4,835
	213,911	269,802

The staff costs relating to Key Management Personnel were £69,591 (2020: £87,093).

continued...

8. STAFF COSTS - continued

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

	2021	2020
Support, management and administration	**2**	3
Operations	**9**	11
	11	14

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	9,987	-	9,987
Charitable activities			
Peterborough City Council HIV/AIDS Support Service	-	23,788	23,788
Public Health Cambridgeshire	-	130,000	130,000
ABC programme	-	96,289	96,289
SLIP programme	-	34,702	34,702
Councelling service	-	37,000	37,000
Understanding RSE programme	-	8,505	8,505
Other trading activities	4,173	-	4,173
Total	14,160	330,284	344,444
EXPENDITURE ON			
Charitable activities			
Core activities	15,945	-	15,945
Peterborough City Council HIV/AIDS Support Service	-	23,729	23,729
Public Health Cambridgeshire	-	119,010	119,010
ABC programme	-	95,577	95,577
SLIP programme	-	40,068	40,068
Councelling service	-	36,638	36,638
HIV testing service	-	2,134	2,134
Understanding RSE programme	-	6,129	6,129
Total	15,945	323,285	339,230
NET INCOME/(EXPENDITURE)	(1,785)	6,999	5,214

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	11,770	2,582	14,352
TOTAL FUNDS CARRIED FORWARD	9,985	9,581	19,566

10. TANGIBLE FIXED ASSETS

	Office & computer equipment £
COST	
At 1 April 2020	**16,893**
Additions	**712**
At 31 March 2021	**17,605**
DEPRECIATION	
At 1 April 2020	**15,015**
Charge for year	**1,579**
At 31 March 2021	**16,594**
NET BOOK VALUE	
At 31 March 2021	**1,011**
At 31 March 2020	1,878

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	**-**	6,162
Other debtors	**1,120**	1,120
Prepayments and accrued income	**584**	538
	1,704	7,820

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	**2,019**	2,007
Social security and other taxes	**2,852**	9,018
Other creditors	**465**	896
Accruals and deferred income	**28,270**	63,498
	33,606	75,419

Payments on account for contracts:	Deferred Income b.f	Received 2021	Deferred Income c.f	Income 2021
Public Health Cambridgeshire	32,500	32,500	-	65,000
Peterborough City Council- HIV Support Services	5,295	5,295	-	10,590
Big Lottery ABC Continuation	14,603	95,942	(16,253)	94,292
Children in Need: SLIP programme	-	35,108	-	35,108
Henry Smith: Counselling Service	9,300	27,900	-	37,200
Public Health: SSS	-	7,651	-	7,651
Children in Need: Booster Grant	-	3,130	-	3,130
Awards for All: SLIP +	-	9,982	(9,982)	-
Total deferred income	61,698	217,508	(26,235)	252,971

13. MOVEMENT IN FUNDS

	At 1/4/20	Net movement in funds	At 31/3/21
	£	£	£
Unrestricted funds			
General fund	**9,521**	**3,931**	**13,452**
Net Asset Fund	**464**	**(353)**	**111**
	9,985	**3,578**	**13,563**
Restricted funds			
Public Health Cambridgeshire	**40**	**4,309**	**4,349**
Peterborough City Council HIV Support Service Contract	**23**	**3,077**	**3,100**
Awards for All: HIV testing service	**437**	**-**	**437**
Big Lottery: ABC Programme continuation	**3,837**	**938**	**4,775**
Children in Need: SLIP Programme	**2,507**	**1,038**	**3,545**
Henry Smith: Counselling Service	**361**	**939**	**1,300**
RSE: The Good, The Bad and The Ugly	**2,376**	**-**	**2,376**
Children in Need Booster Grant	**-**	**11**	**11**
	9,581	**10,312**	**19,893**
TOTAL FUNDS	**19,566**	**13,890**	**33,456**

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**12,466**	**(8,535)**	**3,931**
Net Asset Fund	**-**	**(353)**	**(353)**
	12,466	**(8,888)**	**3,578**
Restricted funds			
Public Health Cambridgeshire	**65,000**	**(60,691)**	**4,309**
Peterborough City Council HIV Support Service Contract	**10,590**	**(7,513)**	**3,077**
Big Lottery: ABC Programme continuation	**94,292**	**(93,354)**	**938**
Children in Need: SLIP Programme	**35,108**	**(34,070)**	**1,038**
Henry Smith: Counselling Service	**37,200**	**(36,261)**	**939**
Children in Need Booster Grant	**3,130**	**(3,119)**	**11**
Public Health - Supporting Safer Sex	**7,651**	**(7,651)**	**-**
	252,971	**(242,659)**	**10,312**
TOTAL FUNDS	**265,437**	**(251,547)**	**13,890**

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	10,400	(879)	-	9,521
Net Asset Fund	1,370	(906)	-	464
	11,770	(1,785)	-	9,985
Restricted funds				
Public Health Cambridgeshire	(10,951)	10,990	-	39
Peterborough City Council HIV Support Service Contract	(35)	59	-	24
Big Lottery: ABC Programme	461	-	(461)	-
Awards for All: HIV testing service	2,571	(2,134)	-	437
Big Lottery: ABC Programme continuation	2,664	712	461	3,837
Children in Need: SLIP Programme	7,872	(5,366)	-	2,506
Henry Smith: Counselling Service	-	362	-	362
RSE: The Good, The Bad and The Ugly	-	2,376	-	2,376
	2,582	6,999	-	9,581
TOTAL FUNDS	14,352	5,214	-	19,566

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,160	(15,039)	(879)
Net Asset Fund	-	(906)	(906)
	14,160	(15,945)	(1,785)
Restricted funds			
Public Health Cambridgeshire	130,000	(119,010)	10,990
Peterborough City Council HIV Support Service Contract	23,788	(23,729)	59
Awards for All: HIV testing service	-	(2,134)	(2,134)
Big Lottery: ABC Programme continuation	96,289	(95,577)	712
Children in Need: SLIP Programme	34,702	(40,068)	(5,366)
Henry Smith: Counselling Service	37,000	(36,638)	362
RSE: The Good, The Bad and The Ugly	8,505	(6,129)	2,376
	330,284	(323,285)	6,999
TOTAL FUNDS	344,444	(339,230)	5,214

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

Public Health Cambridgeshire (PH01) - this provides three main services: Young People's Service promotes responsible sexual behaviour to young people between 11 and 19 years old; HIV Services provides information and support for people with HIV and AIDS, their friends and family and challenges the stigma which affects those living with HIV and AIDS; Training and Awareness Service - provides sexual health seminars, lectures and training courses to universities, further education colleges, schools, voluntary and community organisations and local businesses.

Peterborough City Council HIV Support Service Contract (PB01)
To provide HIV support services in Peterborough for a period of three years.

Big Lottery: ABC Programme (BL01)
This is a three year Big Lottery Reaching Communities grant for services offered in Cambridgeshire and Peterborough to provide adults with a learning difficulty with the skills, knowledge and information they need to make effective decisions about personal and sexual relationships.

Big Lottery: ABC Programme continuation (BL02)
This is a new three year grant from Big Lottery Reaching Communities, continuing on from BL01 for services offered in Cambridgeshire and Peterborough to provide adults with a learning difficulty with the skills, knowledge and information they need to make effective decisions about personal and sexual relationships.

Awards for All: HIV testing service (AFA02)
A grant from Big Lottery Fund to provide an instant HIV testing service.

Children in Need: SLIP Programme (CIN01)

13. MOVEMENT IN FUNDS - continued

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

Henry Smith: Counselling Service (HS01)
A grant from Henry Smith Charity towards a counselling service provided by a fully qualifies BACP registered counsellor focusing on issues around sexuality and sexual health,identity, relationships, trauma and HIV.

RSE: The Good, The Bad and The Ugly (AFA03)
A grant from Big Lottery Fund to provide support to parents and guardians to better understand the new RSE curriculum.

Supporting Safer Sex during the Pandemic (PH-SSS)
A grant to run a "Supporting Safer Sex during the Pandemic" project between 27 October 2020 and 26 February 2021.

Children in Need: COVID-19 Booster Programme (CIN-BG)
A grant to support young people with online safety during the pandemic.

Awards for All: SLIP+ Programme (AFA04)
A grant from Big Lottery Fund to continue the "Sex, the law, internet and pornography" programme.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.