

**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**

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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**

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**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**

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**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**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The ABC Project is an alternative RSE programme for anyone with a Learning Difficulty (LD) or Autism. The Project was developed and designed by Diverse. 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 Diverse. 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.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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- **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**

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**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, C CVS, 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**

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**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 Diverse 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**

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**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**

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**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: .....

# THE DALES TRUST

## 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>11,017</b>	-	<b>11,017</b>	9,987
<b>Charitable activities</b>	4				
Peterborough City Council HIV/AIDS Support Service		-	-	-	23,788
Public Health Cambridgeshire		-	<b>75,590</b>	<b>75,590</b>	130,000
ABC programme		-	<b>94,292</b>	<b>94,292</b>	96,289
SLIP programme		-	<b>35,108</b>	<b>35,108</b>	34,702
Counselling service		-	<b>37,200</b>	<b>37,200</b>	37,000
Understanding RSE programme		-	-	-	8,505
Additional Support in Pandemic		-	<b>10,781</b>	<b>10,781</b>	-
Other trading activities	3	<b>1,449</b>	-	<b>1,449</b>	4,173
<b>Total</b>		<b>12,466</b>	<b>252,971</b>	<b>265,437</b>	344,444
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Core activities		<b>8,888</b>	-	<b>8,888</b>	15,945
Peterborough City Council HIV/AIDS Support Service		-	-	-	23,729
Public Health Cambridgeshire		-	<b>68,204</b>	<b>68,204</b>	119,010
ABC programme		-	<b>93,354</b>	<b>93,354</b>	95,577
SLIP programme		-	<b>34,070</b>	<b>34,070</b>	40,068
Counselling service		-	<b>36,261</b>	<b>36,261</b>	36,638
HIV testing service		-	-	-	2,134
Understanding RSE programme		-	-	-	6,129
Additional Support in Pandemic		-	<b>10,770</b>	<b>10,770</b>	-
<b>Total</b>		<b>8,888</b>	<b>242,659</b>	<b>251,547</b>	339,230
<b>NET INCOME</b>		<b>3,578</b>	<b>10,312</b>	<b>13,890</b>	5,214
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>9,985</b>	<b>9,581</b>	<b>19,566</b>	14,352
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>13,563</b>	<b>19,893</b>	<b>33,456</b>	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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	111	900	1,011	1,878
<b>CURRENT ASSETS</b>					
Debtors	11	1,525	179	1,704	7,820
Cash at bank		15,583	48,764	64,347	85,287
		<u>17,108</u>	<u>48,943</u>	<u>66,051</u>	<u>93,107</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(3,656)	(29,950)	(33,606)	(75,419)
<b>NET CURRENT ASSETS</b>		<u>13,452</u>	<u>18,993</u>	<u>32,445</u>	<u>17,688</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>13,563</u>	<u>19,893</u>	<u>33,456</u>	<u>19,566</u>
<b>NET ASSETS</b>		<u>13,563</u>	<u>19,893</u>	<u>33,456</u>	<u>19,566</u>
<b>FUNDS</b>	13				
Unrestricted funds				13,563	9,985
Restricted funds				19,893	9,581
<b>TOTAL FUNDS</b>				<u>33,456</u>	<u>19,566</u>

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

**STATEMENT OF FINANCIAL POSITION - continued**

**31 MARCH 2021**

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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

## **THE DALES TRUST**

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

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#### **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.

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

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**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.



# THE DALES TRUST

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

### 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	<u>1,449</u>	<u>4,173</u>

### 4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
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	Counselling service	37,200	37,000
Grants	Understanding RSE programme	-	8,505
Grants	Additional Support in Pandemic	10,781	-
		<u>252,971</u>	<u>330,284</u>

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	<u>7,651</u>	<u>8,505</u>

**THE DALES TRUST**

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

**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
	<u>177,381</u>	<u>176,496</u>

**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
Counselling service	2,123	-	-	878	3,001
Additional Support in Pandemic	538	-	-	100	638
	<u>22,858</u>	<u>289</u>	<u>998</u>	<u>7,917</u>	<u>32,062</u>

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

**Management**

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

**THE DALES TRUST**

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

**5. SUPPORT COSTS - continued**

**Management - continued**

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

**Finance**

			<b>2021</b>	<b>2020</b>
	Public Health Cambridgeshire £	ABC programme £	Total activities £	Total activities £
Bank charges	<b>118</b>	<b>171</b>	<b>289</b>	<b>373</b>

**Other**

			<b>2021</b>	<b>2020</b>
	Core activities £	Public Health Cambridgeshire £	ABC programme £	Total activities £
Memberships and subscriptions	<b>179</b>	<b>724</b>	<b>95</b>	<b>981</b>

**Governance costs**

		Public Health Cambridgeshire £	ABC programme £	Counselling service £
Accountancy fees		<b>2,299</b>	<b>4,627</b>	<b>878</b>
Legal fees		<b>13</b>	-	-
		<b>2,312</b>	<b>4,627</b>	<b>878</b>

**THE DALES TRUST**

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

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**5. SUPPORT COSTS - continued**

**Governance costs - continued**

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

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

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

	<b>2021</b>	<b>2020</b>
	£	£
Depreciation - owned assets	<b>1,579</b>	1,888
Independent Examiners Fee	<b>1,890</b>	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**

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

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

**THE DALES TRUST**

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

**8. STAFF COSTS - continued**

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

	<b>2021</b>	2020
Support, management and administration	<b>2</b>	3
Operations	<b>9</b>	11
	<b>11</b>	14

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

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,987	-	9,987
<b>Charitable activities</b>			
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
Counselling service	-	37,000	37,000
Understanding RSE programme	-	8,505	8,505
Other trading activities	4,173	-	4,173
<b>Total</b>	14,160	330,284	344,444
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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
Counselling service	-	36,638	36,638
HIV testing service	-	2,134	2,134
Understanding RSE programme	-	6,129	6,129
<b>Total</b>	15,945	323,285	339,230
<b>NET INCOME/(EXPENDITURE)</b>	(1,785)	6,999	5,214

**THE DALES TRUST**

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

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

**10. TANGIBLE FIXED ASSETS**

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

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

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

**THE DALES TRUST**

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

**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
	<u>33,606</u>	<u>75,419</u>

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)	-
	<u>61,698</u>	<u>217,508</u>	<u>(26,235)</u>	<u>252,971</u>

**13. MOVEMENT IN FUNDS**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	9,521	3,931	13,452
Net Asset Fund	464	(353)	111
	<u>9,985</u>	<u>3,578</u>	<u>13,563</u>
<b>Restricted funds</b>			
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
	<u>9,581</u>	<u>10,312</u>	<u>19,893</u>
<b>TOTAL FUNDS</b>	<u>19,566</u>	<u>13,890</u>	<u>33,456</u>

**THE DALES TRUST**

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

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	12,466	(8,535)	3,931
Net Asset Fund	-	(353)	(353)
	<u>12,466</u>	<u>(8,888)</u>	<u>3,578</u>
<b>Restricted funds</b>			
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)	-
	<u>252,971</u>	<u>(242,659)</u>	<u>10,312</u>
<b>TOTAL FUNDS</b>	<u>265,437</u>	<u>(251,547)</u>	<u>13,890</u>

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	10,400	(879)	-	9,521
Net Asset Fund	1,370	(906)	-	464
	<u>11,770</u>	<u>(1,785)</u>	<u>-</u>	<u>9,985</u>
<b>Restricted funds</b>				
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
	<u>2,582</u>	<u>6,999</u>	<u>-</u>	<u>9,581</u>
<b>TOTAL FUNDS</b>	<u>14,352</u>	<u>5,214</u>	<u>-</u>	<u>19,566</u>



## THE DALES TRUST

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

#### 13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	14,160	(15,039)	(879)
Net Asset Fund	-	(906)	(906)
	<hr/>	<hr/>	<hr/>
	14,160	(15,945)	(1,785)
<b>Restricted funds</b>			
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
	<hr/>	<hr/>	<hr/>
	330,284	(323,285)	6,999
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>344,444</u>	<u>(339,230)</u>	<u>5,214</u>

**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)**

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

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**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 qualified 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.