

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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FOR THE YEAR ENDED 31 MARCH 2022

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## THE DALES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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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 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.

## THE DALES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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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 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.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

## THE DALES TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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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 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.



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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 reviewing and approving annual budgets with the Chief Executive. The aim of the Diverse 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

**THE DALES TRUST**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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**

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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 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: 29/11/22

**THE DALES TRUST**

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

		Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		17,135	-	17,135	11,017
<b>Charitable activities</b>					
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	-
<b>Total</b>		<b>26,548</b>	<b>195,035</b>	<b>221,583</b>	<b>265,437</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
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	-
<b>Total</b>		<b>13,174</b>	<b>200,637</b>	<b>213,811</b>	<b>251,547</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>13,374</b>	<b>(5,602)</b>	<b>7,772</b>	<b>13,890</b>
Transfers between funds	14	663	(663)	-	-
Net movement in funds		14,037	(6,265)	7,772	13,890
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		13,563	19,893	33,456	19,566
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>27,600</b>	<b>13,628</b>	<b>41,228</b>	<b>33,456</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	608	488	1,096	1,011
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	13	(5,683)	(34,728)	(40,411)	(33,606)
<b>NET CURRENT ASSETS</b>		26,992	13,140	40,132	32,445
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		27,600	13,628	41,228	33,456
<b>NET ASSETS</b>		27,600	13,628	41,228	33,456
<b>FUNDS</b>	14				
Unrestricted funds				27,600	13,563
Restricted funds				13,628	19,893
<b>TOTAL FUNDS</b>				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

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 MARCH 2022**

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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 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

## THE DALES TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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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 2022**

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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 2022**

**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**

	<b>2022</b>	2021
	£	£
Sales, services & sundry income	<u>9,409</u>	<u>1,449</u>

**4. INVESTMENT INCOME**

	<b>2022</b>	2021
	£	£
Deposit account interest	<u>4</u>	<u>-</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2022</b>	2021
Activity	£	£
Public Health		
Cambridgeshire (formerly		
NHS Cambridgeshire)	-	65,000
Council Contracts	-	10,590
Grants	97,630	94,292
Grants	39,986	35,108
Grants	42,437	37,200
Grants	-	10,781
Grants	9,982	-
Grants	5,000	-
	<u>195,035</u>	<u>252,971</u>

**THE DALES TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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	-
	<u>195,035</u>	<u>177,381</u>

**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
	<u>16,628</u>	<u>309</u>	<u>466</u>	<u>7,880</u>	<u>25,283</u>

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	-
	<u>1,663</u>	<u>9,476</u>	<u>315</u>

**THE DALES TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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
	<u>2,087</u>	<u>3,087</u>	<u>16,628</u>	<u>22,858</u>

**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		-	-	-
		<u>462</u>	<u>4,874</u>	<u>11</u>
		<u><u>462</u></u>	<u><u>4,874</u></u>	<u><u>11</u></u>
			2022	2021
	Counselling service £	SLIP+ programme £	Total activities £	Total activities £
Accountancy fees	788	1,745	7,880	7,904
Legal fees	-	-	-	13
	<u>788</u>	<u>1,745</u>	<u>7,880</u>	<u>7,917</u>
	<u><u>788</u></u>	<u><u>1,745</u></u>	<u><u>7,880</u></u>	<u><u>7,917</u></u>

**THE DALES TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

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

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation - owned assets	579	1,579
Independent Examiners Fee	<u>1,920</u>	<u>1,890</u>

**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**

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

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:

	<b>2022</b>	2021
Support, management and administration	2	2
Operations	<u>6</u>	<u>9</u>
	<u><b>8</b></u>	<u><b>11</b></u>

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

**THE DALES TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,017	-	11,017
<b>Charitable activities</b>			
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
<b>Total</b>	<b>12,466</b>	<b>252,971</b>	<b>265,437</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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
<b>Total</b>	<b>8,888</b>	<b>242,659</b>	<b>251,547</b>
<b>NET INCOME</b>	<b>3,578</b>	<b>10,312</b>	<b>13,890</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	9,985	9,581	19,566
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13,563</b>	<b>19,893</b>	<b>33,456</b>

**THE DALES TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**11. TANGIBLE FIXED ASSETS**

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

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

	2022 £	2021 £
Other debtors	891	1,120
Prepayments and accrued income	719	584
	<u>1,610</u>	<u>1,704</u>

**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
	<u>40,411</u>	<u>33,606</u>

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
	<u>26,235</u>	<u>201,158</u>	<u>(32,358)</u>	<u>195,035</u>
Total deferred income	<u>26,235</u>	<u>201,158</u>	<u>(32,358)</u>	<u>195,035</u>

**THE DALES TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**14. MOVEMENT IN FUNDS**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	13,452	13,540	-	26,992
Net Asset Fund	111	(166)	663	608
	<u>13,563</u>	<u>13,374</u>	<u>663</u>	<u>27,600</u>
<b>Restricted funds</b>				
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
	<u>19,893</u>	<u>(5,602)</u>	<u>(663)</u>	<u>13,628</u>
<b>TOTAL FUNDS</b>	<u>33,456</u>	<u>7,772</u>	<u>-</u>	<u>41,228</u>

**THE DALES TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**14. 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	26,548	(13,008)	13,540
Net Asset Fund	-	(166)	(166)
	<u>26,548</u>	<u>(13,174)</u>	<u>13,374</u>
<b>Restricted funds</b>			
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
	<u>195,035</u>	<u>(200,637)</u>	<u>(5,602)</u>
<b>TOTAL FUNDS</b>	<u><u>221,583</u></u>	<u><u>(213,811)</u></u>	<u><u>7,772</u></u>



**THE DALES TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for 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 2022

#### 14. 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	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>

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

**THE DALES TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

**THE DALES TRUST**

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

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations - unsolicited	16,768	9,080
Other fundraising income	367	1,937
	<u>17,135</u>	<u>11,017</u>
<b>Other trading activities</b>		
Sales, services & sundry income	9,409	1,449
<b>Investment income</b>		
Deposit account interest	4	-
<b>Charitable activities</b>		
Public Health Cambridgeshire (formerly NHS Cambridgeshire)	-	65,000
Council Contracts	-	10,590
Grants	195,035	177,381
	<u>195,035</u>	<u>252,971</u>
<b>Total incoming resources</b>	<u>221,583</u>	<u>265,437</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<u>188,528</u>	<u>219,485</u>
<b>Support costs</b>		
<b>Management</b>		
Premises costs	8,495	10,918
Office running costs	7,555	10,361
Depreciation of tangible assets	578	1,579
	<u>16,628</u>	<u>22,858</u>
<b>Finance</b>		
Bank charges	309	289

This page does not form part of the statutory financial statements

**THE DALES TRUST**

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

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

This page does not form part of the statutory financial statements