

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
THE DALES TRUST

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

THE DALES TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Report of the Trustees	1 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Statement of Financial Position	11 to 12
Notes to the Financial Statements	13 to 24
Detailed Statement of Financial Activities	25

THE DALES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

OBJECTIVES AND ACTIVITIES

Mission Statement

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

Our new mission is:

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

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

Our Aims

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

Our objectives

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

This provision may be amended by special resolution.

Public benefit

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

THE DALES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES

Volunteers

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

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

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Principal activities

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

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

Charitable activities

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

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

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

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

* Understanding SLIP

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

There is an annual reporting requirement for the project.

* Counselling

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

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

There is an annual reporting requirement for Henry Smith grants.

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

* Relationships and Sex Education (RSE)

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

THE DALES TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

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

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

* **Training**

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

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

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

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

Unrestricted income activities

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

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

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

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

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

FINANCIAL REVIEW

Financial position

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

THE DALES TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

FUTURE PLANS

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Name change

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

Recruitment and appointment of new trustees

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

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

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

Organisational structure

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

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

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

THE DALES TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

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

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

Risk management

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

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

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03249464 (England and Wales)

Registered Charity number

1058307

Registered office

Office B1
Dales Brewery
Gwydir Street
CAMBRIDGE
Cambridgeshire
CB1 2LJ

THE DALES TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Trustees

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

Secretary

Sharron Spindler

Senior Management Team

Sharron Spindler - CEO

Independent Examiner

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

Bankers

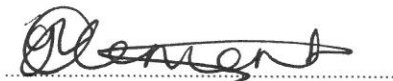
Lloyds Bank plc
Sidney Street
CAMBRIDGE
CB2 3HH

Senior Management Team

Sharron Spindler, CEO

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

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



Ms G J Harris-Clements - Trustee

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

Independent examiner's report to the trustees of The Dales Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



Matthew Pettifer FCA

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

Date:11/2/24.....

THE DALES TRUST

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

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

The notes form part of these financial statements

THE DALES TRUST (REGISTERED NUMBER: 03249464)

STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

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

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2024

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

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

Andrew Carmichael
A Carmichael - Trustee

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

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. LEGAL FORM

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

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

2. ACCOUNTING POLICIES

Basis of preparation

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

Going concern

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

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Income

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

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

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

Donations are recognised on receipt.

The charity is not VAT registered.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

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 2024

2. ACCOUNTING POLICIES - continued

Trade debtors

Cash and bank and in hand

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

Creditors and provisions

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

Financial instruments

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

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sales, services & sundry income	660	2,389
	<u>660</u>	<u>2,389</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	115	21
	<u>115</u>	<u>21</u>

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. INCOME FROM CHARITABLE ACTIVITIES - continued

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

6. SUPPORT COSTS

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

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

Management

	Core activities	ABC programme	SLIP programme
	£	£	£
Premises costs	1,811	5,799	-
Office running costs	4,097	2,479	584
Depreciation of tangible assets	1,732	-	-
	<u>7,640</u>	<u>8,278</u>	<u>584</u>
		2024	2023
	Counselling service	Total activities	Total activities
	£	£	£
Premises costs	1,538	9,148	8,301
Office running costs	3,879	11,039	9,767
Depreciation of tangible assets	-	1,732	1,166
	<u>5,417</u>	<u>21,919</u>	<u>19,234</u>

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. SUPPORT COSTS - continued

Finance

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

Other

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

Governance costs

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

7. NET INCOME/(EXPENDITURE)

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2024**

9. STAFF COSTS

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

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

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

	2024	2023
Support, management and administration	1	2
Operations	8	8
	<u>9</u>	<u>10</u>

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

11. TANGIBLE FIXED ASSETS

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

14. MOVEMENT IN FUNDS

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS - continued

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

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS - continued

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

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

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

Awards for All: SLIP+ Programme (AFA05)

A grant from Big Lottery Fund to continue the "Sex, the law, internet and pornography" programme.

Big Lottery: ABC Programme continuation (BL02 and BL03)

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

Children in Need: SLIP Programme (CIN02 and CIN03)

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

Cambridgeshire Police: ABC and SLIP Salaries (CP01)

A grant from Cambridgeshire Police towards the costs of ABC and SLIP programme salaries.

Evelyn Trust: SLIP Programme (ET01)

A grant from Evelyn Trust towards enabling parents to understand SLIP.

Henry Smith: Counselling Service (HS02)

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS - continued

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.

Henry Smith: Covid Recovery (HSCOV)

A grant from Henry Smith Charity towards a counselling service provided by a fully qualified BACP registered counsellor focusing on issues arising from the COVID pandemic.

Transfers between funds

Transfers between funds represented laptops purchased through grant funding.

15. RELATED PARTY DISCLOSURES

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

THE DALES TRUST

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

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

This page does not form part of the statutory financial statements