

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
THE DALES TRUST

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

THE DALES TRUST

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FOR THE YEAR ENDED 31 MARCH 2025

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THE DALES TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2025**

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

OBJECTIVES AND ACTIVITIES

Our mission

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

Charitable Objects

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

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

Principal activities

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

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

Public benefit

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

Volunteers

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

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

THE DALES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

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

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

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

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

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

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

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

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

Counselling for Children & Young People (CYP)

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

Adult Counselling

THE DALES TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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

Relationships and Sex Education (RSE)

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

This is an unfunded activity which generates unrestricted income.

Training

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

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

This is an unfunded activity which generates unrestricted income.

Unrestricted income activities

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

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

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

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

FINANCIAL REVIEW

Financial position

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

Funds in deficit

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

THE DALES TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2025**

FUTURE PLANS

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

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Name change

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

Recruitment and appointment of new trustees

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

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

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

THE DALES TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

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

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

Related parties

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

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

Risk management

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

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

The Board maintain financial controls through reviewing and approving annual budgets with the Chief Executive. The aim of the 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.

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03249464 (England and Wales)

Registered Charity number

1058307

THE DALES TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Registered office

The Maple Centre
6 Oak Drive
HUNTINGDON
Cambridgeshire
PE29 7HN

Trustees

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

Secretary

Sharron Spindler

Senior Management Team

Sharron Spindler - CEO

Independent Examiner

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

Bankers

Lloyds Bank plc
Sidney Street
CAMBRIDGE
CB2 3HH

Senior Management Team

Sharron Spindler, CEO

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

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



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

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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Matthew Pettifer FCA

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

Date:5/9/25.....

THE DALES TRUST

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

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

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

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

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued

31 MARCH 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on5/9/25..... and were signed on its behalf by:

Andrew Carmichael

.....
A Carmichael - Trustee



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

The notes form part of these financial statements

THE DALES TRUST (REGISTERED NUMBER: 03249464)

STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	2,167	-	2,167	3,177
CURRENT ASSETS					
Debtors	12	2,377	-	2,377	2,254
Cash at bank		25,025	28,318	53,343	82,522
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CREDITORS					
Amounts falling due within one year	13	(5,069)	(8,106)	(13,175)	(25,280)
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TOTAL ASSETS LESS CURRENT LIABILITIES		<u>24,500</u>	<u>20,212</u>	<u>44,712</u>	<u>62,673</u>
NET ASSETS		<u>24,500</u>	<u>20,212</u>	<u>44,712</u>	<u>62,673</u>
FUNDS	14				
Unrestricted funds				24,500	27,705
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TOTAL FUNDS				<u>44,712</u>	<u>62,673</u>

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The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued

31 MARCH 2025

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

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

Andrew Carmichael

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


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

The notes form part of these financial statements

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2025**

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.

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES - continued

Expenditure

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

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

Charitable activities

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

Governance costs

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

Allocation and apportionment of costs

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

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

Tangible fixed assets

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

Office & computer equipment - 33% on cost

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

Taxation

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

Fund accounting

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

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

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

Trade debtors

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

Cash and bank and in hand

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Trade debtors

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

Creditors and provisions

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

Financial instruments

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

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Sales, services & sundry income	415	660
	<u>415</u>	<u>660</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	122	115
	<u>122</u>	<u>115</u>

5. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. INCOME FROM CHARITABLE ACTIVITIES - continued

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

6. SUPPORT COSTS

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

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

Management

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

	2025	2024
	£	£
	Let's Talk Project	Total activities
	£	£
Premises costs	4,054	1,100
Office running costs	1,119	524
Depreciation of tangible assets	-	-
	<u>5,173</u>	<u>1,624</u>

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. SUPPORT COSTS - continued
Finance

	Core activities £	Counselling service £	2025 Total activities £	2024 Total activities £
Bank charges	<u>369</u>	<u>72</u>	<u>441</u>	<u>440</u>

Other

	Core activities £	Counselling service £	2025 Total activities £	2024 Total activities £
Memberships and subscriptions	<u>285</u>	<u>40</u>	<u>325</u>	<u>219</u>

Governance costs

	Core activities £	ABC programme £	Counselling service £
Accountancy fees	<u>2,443</u>	<u>3,068</u>	<u>2,101</u>

	Let's Talk Project £	2025 Total activities £	2024 Total activities £
Accountancy fees	<u>1,118</u>	<u>8,730</u>	<u>8,349</u>

7. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Depreciation - owned assets	<u>2,053</u>	1,732
Independent Examiners Fee	<u>2,142</u>	<u>2,076</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

9. STAFF COSTS

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

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

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

	2025	2024
Support, management and administration	1	1
Operations	8	8
	<u>9</u>	<u>9</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	26,907	-	26,907
Charitable activities			
ABC programme	-	85,883	85,883
SLIP programme	-	36,022	36,022
Counselling service	-	83,789	83,789
SLIP+ programme	-	9,972	9,972
SLIP and ABC salaries	-	9,375	9,375
Other trading activities	660	-	660
Investment income	115	-	115
Total	<u>27,682</u>	<u>225,041</u>	<u>252,723</u>
EXPENDITURE ON			
Charitable activities			
Core activities	30,411	-	30,411
ABC programme	-	89,706	89,706
SLIP programme	-	34,647	34,647
Counselling service	-	84,243	84,243
SLIP+ programme	-	2,555	2,555
SLIP and ABC salaries	-	1,410	1,410
Total	<u>30,411</u>	<u>212,561</u>	<u>242,972</u>

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

11. TANGIBLE FIXED ASSETS

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

14. MOVEMENT IN FUNDS

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

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

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

THE DALES TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	26,984	(5,915)	(1,459)	19,610
Net Asset Fund	2,850	(1,732)	2,059	3,177
ABC Fund	-	4,918	-	4,918
	<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>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,764	(28,679)	(5,915)
Net Asset Fund	-	(1,732)	(1,732)
ABC Fund	4,918	-	4,918
	<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 2025**

14. MOVEMENT IN FUNDS - continued

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

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

Awards for All: SLIP+ Programme (AFA05, AFA06 and AFA07)

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

Big Lottery: ABC Programme continuation (BL03)

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

Children in Need: SLIP Programme (CIN03)

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

Cambridgeshire Police: ABC and SLIP Salaries (CP01)

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

Evelyn Trust: SLIP Programme (ET01)

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

Evelyn Trust: Lets Talk Programme (ET02)

A grant from Evelyn Trust towards the "Let's Talk" project. Funding is provided after expenditure has incurred.

Henry Smith: Counselling Service (HS02)

A grant from Henry Smith Charity towards a counselling service provided by a fully 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 a laptop purchased in the year.

15. RELATED PARTY DISCLOSURES

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

THE DALES TRUST

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

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

This page does not form part of the statutory financial statements