

**Dial South Worcestershire
Financial Accounts**

For the Year Ending 31 March 2023

Company Registration No. 04150056
Charity registration No. 1085677

(A company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT

Dial South Worcestershire

FOR THE YEAR ENDED 31 March 2023

I report to the trustees on my examination of the accounts of Dial South Worcestershire Charitable Trust for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity's Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

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.

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.

Duffy Regan & Co

James Wright-Anderson FCCA

Chartered Certified Accountant

Duffy Regan & Co.

9 Malvern Road

Worcester WR2 4LE

Dial South Worcestershire

Balance Sheet

As At 31 March 2023

CURRENT ASSETS							
	Note	General Fund	Restricted Funds				
Cash at Bank and in Hand		47,123	-	47,123	64,000		
Total Current Assets		47,123	-	47,123	64,000		
CURRENT LIABILITIES							
Accruals & Short Term Creditors	12	(600)	-	(600)	(609)		
NET ASSETS		46,523	-	46,523	63,391		
GENERAL RESERVES							
As at 1 April 2022		63,391	-	63,391	61,276		
Change in Reserves		(16,868)	-	(16,868)	2,115		
As at 31 March 2023		46,523	-	46,523	63,391		

For the year ending 31/03/2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

SIGNED
Name
Position
Date

Dial South Worcestershire

Statement of Financial Activities

For the Year ending 31 March 2023

Income and Expenditure account

	INCOMING RESOURCES				
	Note	General fund	Restricted funds	Total	2022
Worcs CC SS Grant	2a	20,735	-	20,735	27,686
COVID-19		-	-	-	-
HMRC		-	-	-	4,649
Fund Raising	2b	6,825	-	6,825	13,353
Donations	4	1,978	-	1,978	3,325
Bank Interest	4	344	-	344	10
Gift Aid		-	-	-	-
		29,882	-	29,882	49,023
RESOURCES EXPENDED					
Charitable Expenditure	3a	46,750	-	46,750	46,908
Governance Costs		-	-	-	-
		46,750	-	46,750	46,908
TOTAL RESOURCES EXPENDED		(16,868)	-	(16,868)	2,115
Transfer between funds	5	-	-	-	-
Net Movement in Funds	5	(16,868)	-	(16,868)	2,115
Fund Balance brought forward		63,391	-	63,391	61,276
Fund Balance carried forward		46,523	-	46,523	63,391

Dial South Worcestershire

Notes to the Financial Statements for the year ending 31 March 2023

1 Accounting Policies

- a) Basis of preparation of accounts
The Financial Statements have been prepared under the historical cost convention and comply with the Companies Act 1985. The Financial Statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) and applicable accounting standards.
- b) Fund Accounting
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objective of DIAL.
Restricted funds are subject to specific restrictions imposed by donors or by the purpose of the appeal. The purpose and use of restricted funds is set out in the notes of the financial statements.
- c) Incoming resources
All income is accounted for as soon as DIAL has entitlement to the income, there is certainty of receipt, and the amount is quantifiable.
Donated facilities are as described in note 9.
- d) Pension policy
DIAL operates a pensions policy in compliance with stakeholder pension requirements and contributes at the rate of 5% of salary.
- e) Resources expended
All expenditure is accounted for on an accruals basis and has been listed under headings which aggregate all the costs related to that activity. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.
Direct costs, including directly attributable salaries, are allocated on an actual cost basis to the areas of activity. Overheads are allocated between expense headings on the basis of time spent. Governance costs are no longer required to be displayed separately in the financial accounts and organisational administration and compliance with constitutional and statutory requirements.
- f) Fixed Assets Policy
Assets valued at under £1,000 are written off in the year of purchase. Assets over £1,000 are depreciated at 25% of cost per annum for tangible fixed assets and 33% of cost per annum for computers so as to write off their expected useful lives.
- g) Changes to previous accounts
None
- h) Interest Received
In accordance with ACEVO recommendation, interest received on combined bank accounts has been allocated proportionately to restricted accounts only when there has been a specific request in the contract with the funding organisations. No such requests have been received.

Dial South Worcestershire

Notes to the Financial Statements for the year ending 31 March 2023 Continued

2 Income

a) Grants

Dial South Worcestershire has a contract from Worcestershire County Council (WCC) as part of the Worcestershire Advice Network partnership with Citizen's advice / WHABAC and Age UK's to provide information services on contract to the council

b) Fundraising

Dial has been successful in winning funds from various trusts and charities which are outlined below. Without the support of these sponsors Dial would not be able to carry out the full range of its services and we are extremely grateful for their support.

	General Fund	Restricted Funds	2023	2022
HMRC	-	-	-	4,649
Sundry Donations	1,978	-	1,978	3,325
MS Society	6,825	-	6,825	6,825
Worcester advice Network	20,735	-	20,735	27,686
Disability LTD	-	-	-	1,386
John Martins Charity	-	-	-	2,892
Worcestershire CAB	-	-	-	2,250
Bank Interest	344	-	344	10
	<u>29,882</u>	<u>-</u>	<u>29,882</u>	<u>49,023</u>

3 Resource expended

The Activities of the charity are determined by the direct request of clients. It is estimated that about 15% of the time of the core project is spent on management and administration.

a) Analysis of total resources expended

	General Fund	Restricted Funds	Total
Charitable Activities	46,150	-	46,150
Governance	600	-	600
	<u>46,750</u>	<u>-</u>	<u>46,750</u>
b) Transfer between funds			
Transfer between funds	-	-	-

Dial South Worcestershire

Notes to the Financial Statements for the year ending 31 March 2023 Continued

c)

d) Analysis of Costs

Total	£
34,201	
4,195	Travel
2,107	Telephone and Postage
488	Stationery
1,225	Professional Fees
812	Copier Hire
487	Computer
91	Printing
145	Domestic
2,399	Core
600	Independent Examiners Review
<u>46,750</u>	

From April 2022 to March 2023 there were four part time employees who worked the equivalent of 1.2 FT employees (based on a 37 hour week.)

4 Analysis of Income resources

The principal incoming resources are grants and fundraising.

5 Movement of Funds

	General	Restricted	2023	2022
Income	£	£	£	£
HMRC	-	-	-	4,649
Sundry Donations	1,978	-	1,978	3,325
MS Society	6,825	-	6,825	6,825
Worcestershire advice network	20,735	-	20,735	27,686
Disability Ltd	-	-	-	1,386
John Martins charity	-	-	-	2,892
Worcestershire CAB	-	-	-	2,250
Bank Interest	344	-	344	10
WCF COVID-19	-	-	-	-
Expenditure	46,750	-	46,750	46,908
Transfers	-	-	-	-
Net Balance	(16,868)	-	(16,868)	2,115
B/fwd.	63,391	-	63,391	61,276
Balance	<u>46,523</u>	<u>-</u>	<u>46,523</u>	<u>63,391</u>

Dial South Worcestershire

Notes to the Financial Statements for the year ending 31 March 2023 Continued

- 6 No Remuneration was paid to trustees during the year.
- 7 No travel expenses were paid to trustees during the year.
- 8 No indemnity insurance was paid to protect the charity from loss arising from the neglect or defaults of its employees and volunteers.
- 9 The Trustees and staff gratefully acknowledge the support by the Crown Estate through the provision of premises and services free of cost, and the continued support of volunteers who enable the work of DIAL.
- 10 Reserves and future liabilities
The trustees have a policy of maintaining the reserves above a level that would meet the predicted redundancy costs of the staff; there are no contract costs for premises or services.
- 11 Debtors and prepayments
None
- 12 Creditors and Accruals
There are 2 cheques, totalling £346, that have not been cashed but relate to 2022/23. Cheque numbers 2681 +2866. Accruals include £600 per the Independent Examiners Fees.
- 13 Balances in restricted funds
There are no restricted funds.
- 14 Fixed Assets
Purchases of less than £1,000 are written off in the year of acquisition. DIAL has no single asset of value greater than £2,000. Value at 31 March 2023 of office computers £NIL
- 15 Organisation risks
Future funding of the organization beyond March 2023 depends on the renewal of replacement of existing Service Level agreement for the core project and securing sources of funding for the Welfare Benefit Advice.
- 16 Reserves Policy
The Trustees have a policy to maintain sufficient reserves to ensure the continued operation of the charity for three months.

2022-2023 Managers Report

During the period April 2022 to March 2023 the service was managed by the previous manager Cathie Merriman who subsequently retired in April 2023. This report has therefore been prepared by the new manager Elena Round who joined the organisation in April 2023.

At the time of the year end in March 2023 the charity was under a great deal of pressure both in terms of the uncertainty with regards to the WAN (Worcestershire Advice Network) partnership funding and the day to day management of the charity following the retirement of a key number of staff namely the manager, the senior welfare benefits adviser and a number of experienced volunteers.

As a new manager could not be recruited in February 2023 the Trustees made the decision to close the Charity and the then manager was instructed by Trustees to make all the necessary steps to close the charity accordingly at the end of the financial year being March 2023.

The agreement with the Multiple Sclerosis continues but will be subject to review in the new year due to funding restrictions upon the MS Society.

Helen Hill will remain in post working 16 hours per week.

The temporary welfare benefits officer Paul Maley will continue to provide support to the charity one day a week.

Linda Baldwin and Cathy Merriman retired at the end of March 2023 along with key volunteers.

Roy Dobbins (volunteer) who undertook computer work left at the end of March 2023.

Liz Scott a volunteer who did form filling in Pershore has also left.

Volunteers Dorothy Lymer (admin support) and Carol Adams (book keeper) left at the end of March 2023.

All outreach has ended because of staffing restrictions.

The office situation remains a continuing concern. We are only able to offer one face to face appointment at a time due to the lack of a suitable interview space. Even then those appointments lack a private interview space. We

continue to offer telephone appointments but again privacy is of concern.

We are still unable to access the kitchen in Shopmobility and we are therefore making our refreshments in the DIAL office. Unfortunately we have no running water so drinking water is obtained via bringing bottled water into the office. We have no facilities for washing cups and these are cleaned in the sink of the toilets.

I wish to thank all the remaining staff and volunteers along with Trustees who have made me feel very welcome upon my arrival at DIAL a charity which has such a great role in our community.

Going into the new accounting year I am optimistic that hurdles can be overcome and a new direction and energy for DIAL can be visualised.

Elena Round

DISABILITY INFORMATION ADVICE LINE (DIAL)
ANNUAL GENERAL MEETING

6th DECEMBER 2023
CHAIRS REPORT

I have pleasure in presenting my Chair's report.

The past year has seen the service continue to provide key benefit welfare support for the local community. Staff and volunteers, once again showed commitment and dedication.

With the planned retirement of key staff and volunteers, strategies were set in place to appoint a new Manager. We are delighted to welcome Elena Round to the post. All trustees look forward to working with her to support service developments to secure DIAL's future stability.

On behalf of the trustees I would like express thanks and appreciation to longstanding staff and volunteers for their hard work over the years; and wish them a happy and enjoyable retirement.

E.V.M
05-11-23