

DIAL BARNSLEY

England & Wales · Charity number 1108982

Details

Other names	DISABLEMENT INFORMATION & ADVICE LINE BARNSLEY
Status	Registered
Legal form	Charitable company
Company number	05234581
Registered	2005-04-11
Register	View on the Charity Commission register

Contact

Address	D I A L Barnsley McLintocks Summer Lane Barnsley S70 2NZ
Phone	01226240273
Email	first.contact@dialbarnsley.org.uk
Website	www.dialbarnsley.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT THE RELIEF OF DISABLED PERSONS AND THEIR CARERS AND THE RELIEF OF PERSONS IN NEED, PARTICULARLY BUT NOT EXCLUSIVELY BY REASON OF DISABILITY, ILL-HEALTH, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE, PRINCIPALLY BY THE PROVISION OF INFORMATION, ADVICE, GUIDANCE, SUPPORT AND ADVOCACY.

Activities: The provision of advice and information to disabled people and carers in the borough of Barnsley.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- Barnsley
- City Of Wakefield
- Doncaster
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£537,698	£519,705	£412,133	22
2024-04-30	£507,339	£455,547	£394,140	20
2023-04-30	£450,781	£354,684	-	-
2022-04-30	£296,283	£278,621	-	-
2021-04-30	£302,651	£292,052	-	-

Trustees

Name	Role	Appointed
Anne Tilley		2016-01-29
Christopher Ng		2023-01-26
Glen Haigh		2023-01-26
Ian David Turner		2019-11-21
NIGEL MIDDLEHURST		2023-01-26
Peter David Robertshaw-Corbett		2023-01-26
Simon James Ramshaw		2020-06-25
Stephen Peter Race		2019-01-29

DIAL BARNSELEY

England & Wales - Charity number 1108982

Accounts

Charity Registration No.1108982
Company Number: 05234581(England and Wales)

DIAL BARNLEY
REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2025

DIAL BARNSELEY
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2025

CONTENTS

	Page
Legal and Administrative Information	3
Trustees' Report	4 - 8
Independent Examiner's report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 21

DIAL BARNSELEY
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30 APRIL 2025

Dial Barnsley is established as a company limited by guarantee and is a registered charity with the Charity Commission.

Charity Number:	1108982
Company Number:	05234581
Trustees & Directors:	Glen Haigh - <i>resigned January 2025</i> Zoe Metcalfe - <i>appointed January 2025</i> Nigel Middlehurst Chris Ng Stephen Race Simon Ramshaw Peter Robertshaw-Corbett Anne Tilley Ian Turner
Chairperson:	Ian Turner
Vice Chair:	Stephen Race
Treasurer:	Anne Tilley
Company Secretary:	Sharon Brown
Chief Executive Officer:	Sharon Brown
Registered office & Principal address:	McLintocks Building Summer Lane Barnsley South Yorkshire S70 2NZ
Bankers:	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB
Independent Examiner:	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley South Yorkshire S70 3EE

Statement of Trustees' Responsibilities

The trustees, who are also directors of the company and charity for the purposes of the Companies Act, present this annual report and financial statements for the year ended 30 April 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102, 2019) Accounting and Reporting by Charities in preparing the annual report and financial statements of the charity.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that year. In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Company's Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant information of which the company's Independent Examiner is unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

Structure, Governance and Management

Governing Document

Dial Barnsley is a company limited by guarantee (Company No. 05234581) governed by its Memorandum and Articles of Association, dated September 2004 and most recently amended September 2020. The company is also a registered charity (No. 1108982) governed by the appropriate charities legislation. The charity has no share capital and the liability of each member in the event of winding up is limited to £1.

Management

The affairs of the charity are managed by the trustees who have control of the charity and its property and funds. The trustees delegate day-to-day management of the charity to the Chief Executive Officer, Sharon Brown.

Appointment of Trustees

The trustees are appointed at the Annual General Meeting. The charity is administered by a management committee who may also be trustees. Membership of the committee is open to any individual or authorised representative of an organisation interested in promoting the objects, who applies to the charity in the form required by the trustees. Recruitment of trustees and members of the management committee is undertaken as necessary, through volunteer and service-user involvement, requesting interested parties to contact the organisation.

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2025

Trustee Induction & Training

As part of their induction all trustees will receive an induction pack which includes:

- Our Governing Document
- A History of DIAL Barnsley
- Our Strategic Plan
- Our Organisational Structure
- A CEO job description
- Contact details for trustees
- Our Annual Report
- Our latest published accounts
- Most recent minutes
- Our Trustee Code of Conduct Policy
- Our Financial Accountability Policy
- Our Equality and Diversity Policy
- Our Conflict of Interest Policy
- A Trustee role description
- The National Occupational Standards for Trustees and Management

All trustees undertake an individual skills audit which forms part of their personal commitment plan and identifies their training needs. These plans link into our trustee training plan.

Related Parties

The trustees consider that there are no related parties to the charity.

Charitable Aims & Objectives

The objects for which the Charity is established are:

For the public benefit, the relief of disabled persons and their carers and the relief of persons in need, particularly but not exclusively by reason of disability, ill health, financial hardship or other disadvantage, principally by the provision of information, advice, guidance, support and advocacy.

Aims:

- To remove stigma, challenge discrimination and promote equality.
- Ensure services match need.
- Involve our beneficiaries in all aspects of our work.
- Provide impartial, peer-led services to enable people to make informed choices.

Public Benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2025

Achievements and Performance

The past year has been one of growth, resilience, and deeper community connection and a celebration of our 40th birthday in 2025. We continued to deliver vital advice and support services across Barnsley while strengthening our strategic direction. Staff, trustees, volunteers, apprentices, and service users all played a role in embedding our new Strategic Plan and developing the delivery plans that underpin it.

Partnerships have remained at the heart of our success. Our collaboration with the Barnsley Foodbank Partnership has expanded, ensuring that people who turn to foodbanks also receive the advice and support they need. Through our *Warm Connections* service, we have helped local residents reduce energy costs and access support during a difficult winter. We continue to progress our App, designed to support disabled people to complete their Personal Independence Payment forms, with meetings with our Working Group and App developers. We also supported over 200 older people in Barnsley to claim Pension Credit through support from Barnsley Council and Awards for All throughout the winter months.

Our investment in people remains strong, achieving the Investing in Volunteering Quality Mark and also updating our Organisational Training Plan with consultancy support from the Lloyds Foundation.

Governance and quality standards remain a priority. The Board continues to embed best practice and uphold the National Occupational Standards for Trustees.

In the year, we successfully registered with the Fundraising Regulator which sets out specific responsibilities and standards for charitable organisations to follow when engaging in fundraising activities. Our registration covers the period to the 28th February 2026. DIAL continues to develop and strengthen its financial policies to ensure good practice.

We are proud of the way our staff, volunteers, apprentices, and trustees live our ethos of *seeing the person first*—working together to ensure disabled people and those with long-term health conditions across Barnsley have access to the advice, support, and opportunities they need.

DIAL successfully completed and met the Contractors Health & Safety Assessment Standard Scheme (CHAS). CHAS is a recognized accreditation scheme that demonstrates DIAL's commitment to health and safety, meeting our legal requirements and demonstrating good practice within the workplace.

Full details of our activities and achievements are published in our Annual Report, available at www.dialbarnsley.org.uk.

Future Plans

Looking ahead, DIAL Barnsley will continue to grow our reach and impact through innovation, partnership, and resilience. Our priorities for the coming year include:

- Progressing our ambition to **lease an Advice Bus**, ensuring that residents in rural communities are not left behind.
- Delivering peer support and working closely with Pathways to Work, to support disabled people who are the furthest away from the labour market.
- Upgrading our website to reflect the depth and breadth of our advice provision and specialisms.
- Launching our Impact Strategy, the work of which has been supported by the Charities Aid Foundation.
- Achieving **Financial Conduct Authority (FCA) accreditation** to enable us to provide regulated financial advice directly to the people who need it most.
- Continuing to invest in staff, volunteers, and apprentices, building skills for the future and increasing opportunities for co-production with the people who use our services.

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2025

DIAL Barnsley remains committed to being a user-led, independent charity, driven by the voices of disabled people and carers. We will continue to adapt, innovate, and deliver, ensuring that our community is supported through the challenges of today while building resilience for tomorrow.

Financial Review

The financial year under review was satisfactory based upon strong financial management in furtherance of the company's objectives.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees see fit. The trustees aim to maximise the return from investments over the short term, whilst operating within an appropriate risk framework and will not make investments that will harm the charity's objects. The charity will protect its reputation by being a socially responsible investor. The trustees will always decide what is in the best interests of the charity, taking into account all relevant factors, including, availability of funds to invest, overall financial position and how the investment will contribute to delivery of charitable purposes.

Reserves

The purpose of the Reserves Policy is to ensure that sufficient and appropriate designated and general reserves are available to meet the charity's needs, statutory obligations and future commitments. The Reserves Policy will also explain to existing and potential funders, donors, beneficiaries and other stakeholders why DIAL is holding an amount of reserves. The Reserves Policy will give confidence to stakeholders that DIAL's finances are being properly managed and will also provide an indicator of future funding needs and its overall resilience. The Trustees have taken a three-step approach in developing the Reserves Policy, by considering the following:

1. What reserves might be needed for:
 - determining what resources may need to be held back for meeting any unforeseen emergency or other unplanned event, e.g. winding up the charity.
 - covering any unforeseen operational costs, such as staff long term absence and the need to employ temporary staff.
 - a source of income that is not renewed and time is needed to secure alternative income.
 - planning for a major asset purchase or a project that requires the charity to provide 'matched funding'.
 - the need to fund short-term deficits in a cash budget, e.g. money may need to be spent before a funding grant is received.
2. How much funding would be required to cover each of the identified needs each year:
 - The Trustees will consider what is actually held in reserves with the amount that is needed and if necessary put in place measures to reduce any surplus or increase the amount of reserves held.
3. Information to be included in the Trustees' Annual Report and Financial Statements about the Reserves Policy and the level of reserves held.

General Unrestricted Reserves

The General Fund is used to record all unrestricted resource inflows and outflows. It is most critical to maintain the General Fund at a level that will meet the working capital requirements of the charity. Therefore, DIAL will maintain a level of general funds to meet future administration and operational commitments and which will be equivalent to at least 3-months annual expenditure. At the year end, the general unrestricted fund stands at £187,586. This represents approximately 4 months annual expenditure at the current level of activity. The Trustees consider this to be appropriate, given the size of the charity and the nature of current funds.

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2025

Designated Funds

The Trustees recognise that not all of the unrestricted funds held are readily available to spend. Designated Funds are unrestricted funds that have been set aside for particular purposes/ needs. In line with the Reserves Policy, the Trustees have agreed to designate the following funds:

Designated Revenue Funds @ 30.04.2025	
In the event that the Charity would need to wind up its operations	£75,469
Contingency	£15,000
Infrastructure Development Fund	£44,846
Total Designated Funds	£135,315

Funds in Deficit

There are small deficits on the Dearne Advice Project and North East Area Services funding at the year end. The amounts are expected to be cleared in the next financial year when funding is confirmed. There are no other funds in deficit.

Financial Position

The financial statements are set out in pages 10 to 21. The charity received total income of £537,698 in this financial year (2024: £507,339). Full details of funding received are provided on page 15 of this report. Total expenditure for the year was £519,705, giving a surplus for the year of £17,993 (2024: a surplus of £51,792). The total funds at the year-end stand at £412,133 (2024: £394,140). A full analysis of funds held is provided on page 19 of this report.

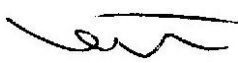
Risk Management

The charity has attained PQASSO Level I and has procedures in place to ensure minimal financial and other risk to the organisation. This includes a Risk Strategy Policy and a comprehensive risk assessment and risk register. The risk register is reviewed at each Risk & Policy Committee meeting, with a summary of the risks presented to trustees at their Board meetings. The higher level risks that DIAL Barnsley face relate to funding, in particular, the loss of a major source of income, the risk that grants and contracts are insufficient to meet the short term objectives of the charity, or loss of income due to a banking crisis.

The Trustees have concluded that the overall risk appetite for DIAL is to have an open approach to risk management. Accepting an open approach will consider all potential options and choose the one most likely to result in successful delivery, while also providing an acceptable level of reward and value for money.

Approval

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:

Signed: 

Date: 18.9.25

Ian Turner, Chair/ Director

DIAL BARNSELEY
REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 30 APRIL 2025

I report on the accounts of the charity, which are set out on pages 10 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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.

Signed: *A Hayes*

Date: *06/10/2025*

Angela Hayes, FMAAT
Community Accountant
22 Brocklehurst Avenue, Barnsley, South Yorkshire, S70 3EE



Angela Hayes is licensed and regulated by
AAT under licence number 1006755

DIAL BARNESLEY
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
FOR THE YEAR ENDED 30 APRIL 2025

					2025	2024
		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	Note	£	£	£	£	£
Income:						
Donations and legacies	2a	29,795	-	269,070	298,865	275,507
Income from charitable activities	2b	55,940	-	179,613	235,553	229,995
Income from other trading activities	2c	41	-	-	41	333
Investment income	2d	3,239	-	-	3,239	1,504
Total income		89,015	-	448,683	537,698	507,339
Expenditure						
Cost of raising funds	3a	3,716	-	-	3,716	5,486
Expenditure on charitable activities	3b	143,853	13,920	358,216	515,989	450,061
Other expenditure	3c	-	-	-	-	-
Total expenditure		147,569	13,920	358,216	519,705	455,547
Net income/expenditure for the year		(58,554)	(13,920)	90,467	17,993	51,792
Transfers between funds	13	111,867	(17,886)	(93,981)	-	-
Total funds brought forward		148,144	167,121	78,875	394,140	342,348
Total funds carried forward	12	201,457	135,315	75,361	412,133	394,140

The Statement of Financial Activities includes all gains and losses recognised in the year.

The activities of the charitable company are classed as continuing.

Prior year comparatives by fund are detailed in the notes to the accounts.

DIAL BARNSELEY
BALANCE SHEET
AS AT 30 APRIL 2025

		2025		2024	
	Note	£	£	£	£
Fixed Assets					
Tangible assets	6		-		-
Current Assets					
Debtors	7	63,072		60,061	
Cash at Bank and in hand		<u>356,782</u>		<u>352,760</u>	
		419,854		412,821	
Creditors:					
Amounts falling due in one year	8	(7,721)		(18,681)	
Net Current Assets			412,133		394,140
Net Assets			<u>412,133</u>		<u>394,140</u>
Funds:	12				
Accumulated unrestricted funds			201,457		148,144
Accumulated designated funds			135,315		167,121
Accumulated restricted funds			75,361		78,875
Total Funds			<u>412,133</u>		<u>394,140</u>

Exemption from audit

For the year ended 30 April 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- *No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- *The directors acknowledge responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.*

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

The trustees declare that they have approved the financial statements above.
Signed on behalf of the charity's trustees:

Signed:



Date:

18.9.25

Ian Turner, Chair/ Director

DIAL BARNSELEY
STATEMENT OF CASH FLOWS
YEAR ENDED 30 APRIL 2025

	Total Funds 2025 £	Prior Year Funds 2024 £
Cash flows from operating activities:		
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	17,993	51,792
Adjustments for:		
Investment income	(3,239)	(1,504)
Depreciation	-	360
Purchase of property and equipment	-	-
Disposal of property and equipment	-	-
(increase)/decrease in debtors	(3,011)	(23,582)
increase/(decrease) in creditors	(10,960)	5,924
Net cash provided by (used in) operating activities	783	32,990
Cash flows from investing activities	3,239	1,504
Cash flows from financing activities	-	-
Change in cash and cash equivalents in the reporting period	4,022	34,494
Cash and cash equivalents at the beginning of the reporting period	352,760	318,266
Cash and cash equivalents at the end of the reporting period	356,782	352,760
Cash in hand and at bank	279,821	279,038
Notice deposits	76,961	73,722
Total cash and cash equivalents	356,782	352,760

DIAL BARNSELEY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102) – (Charities SORP (FRS102) and the Companies Act 2006.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Dial Barnsley meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity has a healthy reserve and no material uncertainties exist that would put the charity at risk of closure in the 12-month period from the date of signing of these accounts.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and may include, admin costs, governance costs, professional fees and administrative payroll costs. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2025

Tangible fixed assets and depreciation

Tangible Fixed Assets with an original cost over £1,000 are capitalised.

The depreciation of tangible fixed assets is based on the annual rates, calculated to write off each asset over its estimated useful life; as follows;

- Office Equipment – 10 years
- Computer Equipment – 3 years

In the year of acquisition, fixed assets are depreciated for the full year.

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Designated funds may be established as the trustees see fit, to set aside unrestricted funds for future projects or commitments.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Leasing Commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities as they are incurred.

Pension costs

The charity operates a defined contribution pension scheme for employees. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in the year.

Taxation

As a registered charity, Dial Barnsley benefits from rates relief and is exempt from corporation tax on its charitable activities.

DIAL BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2025

2. Analysis of income

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
2a Donations & legacies:						
Gifts & donations	4,795	-	4,795	8,717	-	8,717
Grants received:						
The National Lottery Community Fund (TNLCF)	-	76,708	76,708	-	86,463	86,463
The National Lottery Awards for All	-	9,660	9,660	-	-	-
Charities Aid Foundation	-	23,392	23,392	-	-	-
The University of Sheffield	-	-	-	-	4,500	4,500
Lloyds Bank Foundation	25,000	-	25,000	25,000	-	25,000
UK Shared Prosperity Fund (Household Support)	-	28,509	28,509	-	19,065	19,065
Energy Redress Fund	-	98,525	98,525	-	99,665	99,665
The Three Guineas Trust	-	32,276	32,276	-	32,097	32,097
	29,795	269,070	298,865	33,717	241,790	275,507
2b Charitable activities:						
Performance related grants	-	-	-	-	-	-
Local Authority funding/Service Level Agreements	-	123,581	123,581	-	101,474	101,474
Contracts & fees:						
ICAS	-	-	-	-	41,683	41,683
Barnsley and District CAB	55,940	-	55,940	55,979	-	55,979
Barnsley Food Bank Partnership SLA	-	44,762	44,762	-	29,830	29,830
Doncaster Food Bank SLA	-	11,270	11,270	-	-	-
Miscellaneous & other income	-	-	-	1,029	-	1,029
	55,940	179,613	235,553	57,008	172,987	229,995
2c Other trading activities:						
Fundraising	41	-	41	333	-	333
	41	-	41	333	-	333
2d Investment income:						
Bank interest	3,239	-	3,239	1,504	-	1,504
	3,239	-	3,239	1,504	-	1,504
Total Income	89,015	448,683	537,698	92,562	414,777	507,339

DIAL BARNLEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2025

3. Analysis of Expenditure

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
3a Cost of Raising funds:						
Direct salaries cost	-	-	-	4,389	-	4,389
Support costs (salaries)	3,716	-	3,716	1,097	-	1,097
	3,716	-	3,716	5,486	-	5,486
3b Cost of Charitable Activities:						
<u>Direct costs of charitable activities:</u>						
Salaries cost	46,649	306,396	353,045	41,672	255,831	297,503
Redundancy cost	5,733	-	5,733	-	-	-
Rent, rates & utilities	6,293	15,190	21,483	4,300	16,025	20,325
Insurance	923	-	923	925	-	925
Telephone & internet	1,471	4,320	5,791	1,043	4,143	5,186
Office supplies, printing & stationery	11,453	3,182	14,635	7,048	4,350	11,398
Office equipment & furnishing	2,405	2,866	5,271	3,185	2,778	5,963
Repairs, maintenance & cleaning	450	-	450	694	-	694
Staff travel & expenses	406	4,442	4,848	315	4,527	4,842
Volunteer expenses	60	852	912	17	934	951
Activities, projects & events	979	14,621	15,600	1,769	11,897	13,666
Training	-	1,500	1,500	-	2,038	2,038
Publicity & marketing	872	95	967	742	353	1,095
Subscriptions & membership	631	1,999	2,630	1,061	1,021	2,082
IT systems & maintenance	1,948	2,753	4,701	1,276	2,476	3,752
Bank Charges	247	-	247	258	-	258
Depreciation (Designated Funds)	-	-	-	360	-	360
Miscellaneous & other expenses	2,418	-	2,418	2,411	4,361	6,772
	82,938	358,216	441,154	67,076	310,734	377,810
<u>Support Costs:</u>						
Salaries cost (admin & management)	70,586	-	70,586	66,574	-	66,574
Professional fees & consultancy	3,099	-	3,099	1,742	2,835	4,577
Audit/Accountancy fees	1,150	-	1,150	1,100	-	1,100
	74,835	-	74,835	69,416	2,835	72,251
Total Cost of Charitable Activities	157,773	358,216	515,989	136,492	313,569	450,061
	-	-	-	-	-	-
3c Other expenditure	-	-	-	-	-	-
	-	-	-	-	-	-
Total Expenditure	161,489	358,216	519,705	141,978	313,569	455,547

Unrestricted funds includes £13,920 taken from the designated Infrastructure Investment fund.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2025

4. Staff Costs

	2025	2024
	£	£
Gross salaries	378,937	329,355
Employer's NI	20,554	17,040
Employer Pension Contribution	27,856	23,168
	427,347	369,563

Average number of employees 22 20

No employees received remuneration exceeding £60,000

The redundancy cost relates to the posts of two Social Inclusion Workers and one Volunteer Training & Support Officer. Fixed-term funding ended for these posts.

5. Independent Examination and Accountancy Services

The cost of accountancy services and Independent Examination of Accounts for the year was £1,150 (2024: £1,100).

6. Tangible Fixed Assets

	Office Equipment	Computer Equipment	Total
Cost			
Balance b/f - 01 May 2024	7,835	11,552	19,387
Additions in year	-	-	-
Disposals	-	-	-
Balance c/f at 30 April 2025	7,835	11,552	19,387
Depreciation			
Balance b/f - 01 May 2024	7,835	11,552	19,387
Disposals	-	-	-
Charge for the year	-	-	-
Balance c/f at 30 April 2025	7,835	11,552	19,387
NBV at 30 April 2025	-	-	-
NBV at 30 April 2024	-	-	-

All fixed assets are considered to be for direct charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2025

7. Debtors: amounts falling due within one year

	2025	2024
	£	£
Accrued income	61,901	59,191
Other debtors & prepayments	1,171	870
	63,072	60,061

8. Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors/ Accruals:		
Accounts payable and accruals	2,437	1,484
PAYE liability	3,238	2,776
Pension liability	2,046	2,052
Deferred Income	-	12,369
	7,721	18,681

9. Trustees Remuneration

No trustee claimed any remuneration or expenses in connection with their duties as trustee, in this or the previous financial year.

10. Related Party Transactions

There were no related party transactions in this or the previous financial year.

11. Analysis of Net Assets by Fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
30 April 2025				
Fixed Assets	-	-	-	-
Current Assets	203,746	135,315	80,793	419,854
Current Liabilities	(2,289)	-	(5,432)	(7,721)
Total	201,457	135,315	75,361	412,133
30 April 2024				
Fixed Assets	-	-	-	-
Current Assets	150,333	167,121	95,367	412,821
Current Liabilities	(2,189)	-	(16,492)	(18,681)
Total	148,144	167,121	78,875	394,140

DIAL BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2025

12. Movement in Funds

	Opening Balance £	Income £	Expenditure £	Fund Transfers £	Closing Balance £
Restricted Funds					
TNLCF - Know your Neighbour	9,886	10,637	(15,417)	(5,106)	-
TNLCF - Our Choices	5,378	66,071	(57,114)	(6,000)	8,335
TNL - Awards for All	-	9,660	(1,726)	-	7,934
Scope - Connecting Communities	9,260	-	(3,327)	(5,933)	-
Energy Redress Fund	-	98,525	(88,525)	(10,000)	-
The Three Guineas Trust	32,097	32,276	(25,367)	(6,000)	33,006
CAC - Keystone Fund	-	23,392	(9,876)	(3,710)	9,806
BMBC Household Support Grants	-	28,509	(14,401)	(14,108)	-
Dearne Advice Project	899	10,488	(12,173)	-	(786)
Barnsley Food Bank Partnership	1,235	44,762	(17,831)	(20,000)	8,166
Doncaster Food Bank	-	11,270	(9,433)	-	1,837
The University of Sheffield	4,975	-	(858)	(4,117)	-
BMBC Mental Health Innovation Fund	-	3,660	(706)	-	2,954
BMBC Barnsley Libraries	-	5,000	(2,634)	(2,366)	-
NAC Connecting Communities	1,895	31,281	(27,258)	(5,918)	-
Royston Advice Project	2,523	4,820	(6,784)	-	559
Penistone Outreach	1,369	8,198	(9,258)	-	309
Cudworth Outreach	3,276	-	(1,925)	-	1,351
Lundwood & Monk Bretton Outreach	-	3,130	(2,087)	-	1,043
North East Area Service	2,318	1,820	(4,674)	-	(536)
Central Area Outreach	517	32,131	(25,740)	(6,908)	-
Central Area Social Isolation Challenge	3,247	14,129	(17,904)	528	-
Central Area Home Visit Pilot	-	1,383	-	-	1,383
Central Area Together at the Table	-	7,541	(3,198)	(4,343)	-
Total Restricted Funds	78,875	448,683	(358,216)	(93,981)	75,361
Unrestricted Funds					
General Fund	144,667	47,039	(122,987)	118,867	187,586
Other Unrestricted Funds	3,477	41,976	(24,582)	(7,000)	13,871
Total Unrestricted Funds	148,144	89,015	(147,569)	111,867	201,457
Designated Funds					
Fixed Assets	-	-	-	-	-
Provision for Winding up Costs	78,280	-	-	(2,811)	75,469
Provision for Staff Costs	15,075	-	-	(15,075)	-
Infrastructure Investment Fund	58,766	-	(13,920)	-	44,846
Contingency Fund	15,000	-	-	-	15,000
Total Designated Funds	167,121	-	(13,920)	(17,886)	135,315
TOTAL FUNDS	394,140	537,698	(519,705)	-	412,133

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2025

13. Transfers Between Funds

	General Fund £	Unrestricted Other £	Restricted Funds £	Designated Funds £
Allocation of management, admin costs & overheads	101,509	(7,000)	(94,509)	-
Fund overspend	(528)	-	528	-
Transfers to/from Designated Funds	17,886	-	-	(17,886)
	118,867	(7,000)	(93,981)	(17,886)

14. Designated Funds

Designated funds are unrestricted funds that have been set aside by the trustees for particular purposes/needs.

The value of fixed assets is held in a designated fund, against which depreciation is charged. At the year end all fixed assets are fully depreciated and the balance of the fund is £nil.

The Trustees have also designated funds to support the charity's operational needs, future commitments and statutory obligations. Designated operational and strategic funds at the year-end include:

- Provision for redundancy and other closure costs (£75,469).
- Infrastructure investment fund (£44,846)
- Contingency fund, for unforeseen events/expenditure (£15,000).

15. Restricted Funds

- TNLCF: Know your Neighbour – funding from The National Lottery Community Fund, for a project aimed at empowering communities to take sustained action on volunteering and loneliness.
- TNLCF: Our Choices - A three-year grant from The National Lottery Community Fund, for the 'Our Choices' project, to deliver advice services, support, training and volunteering opportunities to match disabled people's changing needs (moving on & living alongside Covid-19).
- TNL: Awards for All – a National Lottery grant for salaries costs and associated overheads.
- Scope: Charities Aid Foundation Connecting Communities Grant – A funding agreement between Scope and Dial Barnsley to support disabled people and unpaid carers and build resilience, promote wellbeing and participation, and reduce isolation after Covid.
- Energy Redress Fund – a two-year grant from the Energy Savings Trust to support energy consumers in vulnerable situations.
- The Three Guineas Trust – a grant to employ an additional welfare rights advisor to deliver a bespoke advice service to disabled people in greatest need.
- CAC: Keystone Fund – a grant from the Charities Aid Foundation to enable Dial Barnsley to become more resilient. The funding will be used to help develop an Impact Strategy and review impact monitoring practices.

NOTES TO THE FINANCIAL STATEMENTS continued**FOR THE YEAR ENDED 30 APRIL 2025**

-
- BMBC Household Support Grants – government funding to provide support to people with the cost of living crisis. Two grants were received during the financial year, a grant of £9,000 to fund a project offering free survival packs to support people with disabilities, long-term illnesses, and older people in Barnsley, and a grant of £19,509 to support the Pension Credit Campaign through the employment of a part-time advisor.
 - Dearne Advice Project – funding from Barnsley Metropolitan Borough Council, Dearne Area Team, to fund a drop-in service in the Dearne.
 - Barnsley Food Bank Partnership – a three-year Service Level Agreement to employ 3 part time advisors to provide debt and income maximisation advice for those accessing emergency provision from Barnsley Food Banks.
 - Doncaster Food Bank – A Service Level Agreement to provide responsive income maximisation advice to people accessing or requesting emergency food support from the Food Bank, and people who the Food Bank identify as being at risk of destitution.
 - The University of Sheffield – a grant from the Building Stronger Communities programme to fund a research project.
 - BMBC Mental Health Innovation Fund – funding through Barnsley CVS to pilot a six-month project, Talk & Trims, which aims to reach men who rarely talk about their mental health, providing a free haircut and a chat.
 - BMBC Barnsley Libraries - Funding to deliver a project on behalf of Barnsley Libraries, in line with 'Know Your Neighbourhood' funding aims, that funded an additional day for one of our Social Inclusion Workers to deliver activities in the community.
 - NAC Connecting Communities – a grant to address loneliness and isolation in the North Area.
 - Royston Advice Project - funding from Barnsley Metropolitan Borough Council to provide a Drop-in service in Royston.
 - Penistone Outreach – funding from Barnsley Metropolitan Borough Council (Penistone East and West Ward) to provide a Drop-in Advice service in Penistone.
 - Cudworth Outreach - funding from Barnsley Metropolitan Borough Council to provide a Drop-in service in the Cudworth area.
 - Lundwood & Monk Bretton Outreach - funding from Barnsley Metropolitan Borough Council to provide a Drop-in service in the Lundwood and Monk Bretton areas.
 - North East Area Service - funding from Barnsley Metropolitan Borough Council to provide outreach services in the North East area of Barnsley.
 - Central Area Outreach - funding received from Barnsley Metropolitan Borough Council, to provide a drop-in service in the Worsbrough and Stairfoot areas.
 - Central Area Social Isolation Challenge – funding from Barnsley Metropolitan Borough Council for a project to address social isolation and loneliness in the Central Area Ward.
 - Central Area Home Visit Pilot – funding from Barnsley Metropolitan Borough Council to provide home visits to vulnerable residents in the Central Area Ward.
 - Central Area Together at the Table – funding for a social inclusion project where people can take part in fun activities and enjoy a freshly-cooked lunch in a welcoming space.

DIAL BARNSELEY

England & Wales - Charity number 1108982

Accounts

Charity Registration No.1108982
Company Number: 05234581(England and Wales)

DIAL BARNLEY
REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2024

DIAL BARNSELY
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2024

CONTENTS

	Page
Legal and Administrative Information	3
Trustees' Report	4 - 8
Independent Examiner's report	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 - 21

DIAL BARNSELEY
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30 APRIL 2024

Dial Barnsley is established as a company limited by guarantee and is a registered charity with the Charity Commission.

Charity Number:	1108982
Company Number:	05234581
Trustees & Directors:	Glen Haigh Nigel Middlehurst Chris Ng Stephen Race Simon Ramshaw Peter Robertshaw-Corbett Anne Tilley Moira Tombs – <i>resigned 01/02/2024</i> Ian Turner
Chairperson:	Ian Turner
Treasurer:	Anne Tilley
Company Secretary:	Sharon Brown
Chief Executive Officer:	Sharon Brown
Registered office & Principal address:	McLintocks Building Summer Lane Barnsley South Yorkshire S70 2NZ
Bankers:	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB
Independent Examiner:	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley South Yorkshire S70 3EE

Statement of Trustees' Responsibilities

The trustees, who are also directors of the company and charity for the purposes of the Companies Act, present this annual report and financial statements of the company for the year ended 30 April 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102, 2019) Accounting and Reporting by Charities in preparing the annual report and financial statements of the charity.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that year. In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Company's Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant information of which the company's Independent Examiner is unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

Structure, Governance and Management

Governing Document

Dial Barnsley is a company limited by guarantee (Company No. 05234581) governed by its Memorandum and Articles of Association, dated September 2004 and most recently amended September 2020. The company is also a registered charity (No. 1108982) governed by the appropriate charities legislation. The charity has no share capital and the liability of each member in the event of winding up is limited to £1.

Management

The affairs of the charity are managed by the trustees who have control of the charity and its property and funds. The trustees delegate day-to-day management of the charity to the Chief Executive Officer, Sharon Brown.

Appointment of Trustees

The trustees are appointed at the Annual General Meeting. The charity is administered by a management committee who may also be trustees. Membership of the committee is open to any individual or authorised representative of an organisation interested in promoting the objects, who applies to the charity in the form required by the trustees. Recruitment of trustees and members of the management committee is undertaken as necessary, through volunteer and service-user involvement, requesting interested parties to contact the organisation.

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2024

Trustee Induction & Training

As part of their induction all trustees will receive an induction pack which includes:

- Our Governing Document
- A History of DIAL Barnsley
- Our Strategic Plan
- Our Organisational Structure
- A CEO job description
- Contact details for trustees
- Our Annual Report
- Our latest published accounts
- Most recent minutes
- Our Trustee Code of Conduct Policy
- Our Financial Accountability Policy
- Our Equality and Diversity Policy
- Our Conflict of Interest Policy
- A Trustee job description
- The National Occupational Standards for Trustees and Management

All trustees undertake an individual skills audit which forms part of their personal commitment plan and identifies their training needs. These plans link into our trustee training plan.

Related Parties

The trustees consider that there are no related parties to the charity.

Charitable Aims & Objectives

The objects for which the Charity is established are:

For the public benefit, the relief of disabled persons and their carers and the relief of persons in need, particularly but not exclusively by reason of disability, ill health, financial hardship or other disadvantage, principally by the provision of information, advice, guidance, support and advocacy.

Aims:

- To remove stigma, challenge discrimination and promote equality.
- Ensure services match need.
- Involve our beneficiaries in all aspects of our work.
- Provide impartial, peer-led services to enable people to make informed choices.

Public Benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2024

Achievements and Performance

Our year brought new beginnings, change and innovation. We brought together staff, trustees, volunteers and service users to develop and write our new Strategic Plan and have continued to work on new 3-year delivery plans to underpin this.

We have new investment and new partnerships too. SCOPE has invested in our connections hub - Stronger Together - and The Trussell Trust has supported our work with Barnsley Foodbank Partnership in local foodbanks. Sheffield University, Building Stronger Communities are supporting us in our ambition to develop a user-friendly app to enable people to complete their own PIP forms and we are currently engaging with local people to determine how this will look.

Lloyds Bank Foundation have also, provided us with three years unrestricted investment to enable us to become stronger and more sustainable in the future and Central Area Council have supported our timebank pilot, Time Together. We are forever grateful to all the Local Area Councils and Ward Alliances for their continued investment in our outreach provision across Barnsley.

We have recruited our first ever two apprentices this year, who will help us to fill the skills gap when recruiting advisors, with support from the National Lottery.

We have reviewed our brand guidelines and communications strategy, which has been signed off by the Board and supported our Board by embedding the National Occupational Standards for Trustees into our Board resources. Our external AQS (Advice Quality Standard) was passed with flying colours again! which means that residents across the borough can have confidence in the quality of the advice that we provide on a daily basis.

Our thanks to all the people who make DIAL what it is today including staff, volunteers, apprentices and trustees. Your commitment and passion are unequalled!

Full details of activities and achievements during the financial year are provided in our Annual Report which is available on our website: www.dialbarnsley.org.uk.

Future Plans

The Charity continues to source funding in support of meeting its charitable objectives, in particular:

- to lease an Advice Bus so that DIAL Barnsley can meet the needs of those that live in the more rural parts of the community
- to submit an application to BMBC to provide a Social Inclusion Service to the South Area of BMBC
- an application to the Henry Smith Charity requesting a grant of £135,121 towards three years running costs, to provide a 'Resilience Hub' project. This would provide financial advice and guidance for people with disabilities and/or long-term health conditions in Barnsley
- having secured funding through the Charities Aid Foundation (CAF), keystone fund, to increase capacity in the management team to build 'organisational resilience'. Funding will help DIAL Barnsley to develop two main priorities:
 - 1) to review and develop how we measure the impact of our service
 - 2) to review and make changes to our management team to improve and provide effective leadership of the charity

In addition, the charity is looking to obtain accreditation with the Financial Conduct Authority (FCA) for it to be in a position to provide financial advice to the community of Barnsley.

Financial Review

The financial year under review was satisfactory based upon strong financial management in furtherance of the company's objectives.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees see fit. The trustees aim to maximise the return from investments over the short term, whilst operating within an appropriate risk framework and will not make investments that will harm the charity's objects. The charity will protect its reputation by being a socially responsible investor. The trustees will always decide what is in the best interests of the charity, taking into account all relevant factors, including, availability of funds to invest, overall financial position and how the investment will contribute to delivery of charitable purposes.

Reserves

The purpose of the Reserves Policy is to ensure that sufficient and appropriate designated and general reserves are available to meet the charity's needs, statutory obligations and future commitments. The Reserves Policy will also explain to existing and potential funders, donors, beneficiaries and other stakeholders why DIAL is holding an amount of reserves. The Reserves Policy will give confidence to stakeholders that DIAL's finances are being properly managed and will also provide an indicator of future funding needs and its overall resilience.

The Trustees have taken a three-step approach in developing the Reserves Policy, by considering the following:

1. What reserves might be needed for:
 - determining what resources may need to be held back for meeting any unforeseen emergency or other unplanned event, e.g. winding up the charity.
 - covering any unforeseen operational costs, such as staff long term absence and the need to employ temporary staff.
 - a source of income that is not renewed and time is needed to secure alternative income.
 - planning for a major asset purchase or a project that requires the charity to provide 'matched funding'.
 - the need to fund short-term deficits in a cash budget, e.g. money may need to be spent before a funding grant is received.
2. How much funding would be required to cover each of the identified needs each year:
 - The Trustees will consider what is actually held in reserves with the amount that is needed and if necessary put in place measures to reduce any surplus or increase the amount of reserves held.
3. Information to be included in the Trustees' Annual Report and Financial Statements about the Reserves Policy and the level of reserves held.

General Unrestricted Reserves

The General Fund is used to record all unrestricted resource inflows and outflows. It is most critical to maintain the General Fund at a level that will meet the working capital requirements of the charity. Therefore, DIAL will maintain a level of general funds to meet future administration and operational commitments and which will be equivalent to at least 3-months annual expenditure.

At the year end, the unrestricted funds stand at £148,144. This represents approximately 4 months annual expenditure at the current level of activity. The Trustees consider this to be appropriate, given the size of the charity and the nature of current funds.

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2024

Designated Funds

The Trustees recognise that not all of the unrestricted funds held are readily available to spend. Designated Funds are unrestricted funds that have been set aside for particular purposes/ needs. In line with the Reserves Policy, the Trustees have agreed to designate the following funds:

Designated Revenue Funds @ 30.04.2024	
In the event that the Charity would need to wind up its operations	£78,280
Contingency	£15,000
An unplanned long-term absence and the need to employ additional staff (e.g. average employee cost for a period of 6 months)	£15,075
Infrastructure Development Fund	£58,766
Total Designated Funds	£167,121

Funds in Deficit

There are no funds in deficit.

Financial Position

The financial statements are set out in pages 10 to 21. The charity received total income of £507,339 in this financial year (2023: £450,781). Full details of funding received are provided on page 15 of this report. Total expenditure for the year was £455,547, giving a surplus for the year of £51,792 (2024: a surplus of £96,097). The total funds at the year-end stand at £394,140 (2023: £342,348). A full analysis of funds held is provided on page 19 of this report.

Risk Management

The charity has attained PQASSO Level I and has procedures in place to ensure minimal financial and other risk to the organisation. This includes a comprehensive risk assessment and risk register. The risk register is reviewed at each Risk & Policy Committee meeting, with a summary of the risks presented to trustees at their Board meetings. The higher level risks that DIAL Barnsley face relate to funding, in particular, the loss of a major source of income, the risk that grants and contracts are insufficient to meet the short term objectives of the charity, or loss of income due to a banking crisis.

The Trustees have concluded that the overall risk appetite for DIAL is to have an open approach to risk management. Accepting an open approach will consider all potential options and choose the one most likely to result in successful delivery, while also providing an acceptable level of reward and value for money.

Approval

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:

Signed:



Date: 10 October 2024

Ian Turner, Chair/ Director

DIAL BARNSELEY
REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 30 APRIL 2024

I report on the accounts of the charity, which are set out on pages 10 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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.

Signed: 

Date: 10 October 2024

Angela Hayes, FMAAT
Community Accountant
22 Brocklehurst Avenue, Barnsley, South Yorkshire, S70 3EE



Angela Hayes is licensed and regulated by
AAT under licence number 1006755

DIAL BARNESLEY
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
FOR THE YEAR ENDED 30 APRIL 2024

					2024	2023
		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	
	Note	£	£	£	£	£
Income:						
Donations and legacies	2a	33,717	-	241,790	275,507	260,094
Income from charitable activities	2b	57,008	-	172,987	229,995	190,687
Income from other trading activities	2c	333	-	-	333	-
Investment income	2d	1,504	-	-	1,504	-
Total income		<u>92,562</u>	<u>-</u>	<u>414,777</u>	<u>507,339</u>	<u>450,781</u>
Expenditure						
Cost of raising funds	3a	5,486	-	-	5,486	5,600
Expenditure on charitable activities	3b	135,252	1,240	313,569	450,061	341,523
Other expenditure	3c	-	-	-	-	7,561
Total expenditure		<u>140,738</u>	<u>1,240</u>	<u>313,569</u>	<u>455,547</u>	<u>354,684</u>
Net income/expenditure for the year		(48,176)	(1,240)	101,208	51,792	96,097
Transfers between funds	13	101,446	17,280	(118,726)	-	-
Total funds brought forward		94,874	151,081	96,393	342,348	246,251
Total funds carried forward	12	<u>148,144</u>	<u>167,121</u>	<u>78,875</u>	<u>394,140</u>	<u>342,348</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The activities of the charitable company are classed as continuing.

Prior year comparatives by fund are detailed in the notes to the accounts.

DIAL BARNSELEY

BALANCE SHEET AS AT 30 APRIL 2024

	Note	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	6		-		360
Current Assets					
Debtors	7	60,061		36,479	
Cash at Bank and in hand		<u>352,760</u>		<u>318,266</u>	
		412,821		354,745	
Creditors:					
Amounts falling due in one year	8	(18,681)		(12,757)	
Net Current Assets			394,140		341,988
Net Assets			<u>394,140</u>		<u>342,348</u>
Funds:	12				
Accumulated unrestricted funds			148,144		94,874
Accumulated designated funds			167,121		151,081
Accumulated restricted funds			78,875		96,393
Total Funds			<u>394,140</u>		<u>342,348</u>

Exemption from audit

For the year ended 30 April 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- *No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- *The directors acknowledge responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.*

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

The trustees declare that they have approved the financial statements above.

Signed on behalf of the charity's trustees:

Signed:



Date: 10 October 2024

Ian Turner, Chair/ Director

DIAL BARNSELEY
STATEMENT OF CASH FLOWS
YEAR ENDED 30 APRIL 2024

	Total Funds 2024 £	Prior Year Funds 2023 £
Cash flows from operating activities:		
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	51,792	96,097
Adjustments for:		
Investment income	(1,504)	-
Depreciation	360	120
Purchase of property and equipment	-	-
Disposal of property and equipment	-	-
(increase)/decrease in debtors	(23,582)	5,438
increase/(decrease) in creditors	5,924	3,457
Net cash provided by (used in) operating activities	32,990	105,112
Cash flows from investing activities	1,504	-
Cash flows from financing activities	-	-
Change in cash and cash equivalents in the reporting period	34,494	105,112
Cash and cash equivalents at the beginning of the reporting period	318,266	213,154
Cash and cash equivalents at the end of the reporting period	352,760	318,266
Cash in hand and at bank	279,038	246,048
Notice deposits	73,722	72,218
Total cash and cash equivalents	352,760	318,266

DIAL BARNSELEY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102) – (Charities SORP (FRS102) and the Companies Act 2006.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Dial Barnsley meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity has a healthy reserve and no material uncertainties exist that would put the charity at risk of closure in the 12-month period from the date of signing of these accounts.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

Support cost allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and may include, admin costs, governance costs, professional fees and administrative payroll costs. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2024

Tangible fixed assets and depreciation

Tangible Fixed Assets with an original cost over £1,000 are capitalised.

The depreciation of tangible fixed assets is based on the annual rates, calculated to write off each asset over its estimated useful life; as follows;

- Office Equipment – 10 years
- Computer Equipment – 3 years

In the year of acquisition, fixed assets are depreciated for the full year.

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Designated funds may be established as the trustees see fit, to set aside unrestricted funds for future projects or commitments.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Leasing Commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities as they are incurred.

Pension costs

The charity operates a defined contribution pension scheme for employees. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in year.

Taxation

As a registered charity, Dial Barnsley benefits from rates relief and is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2024

2. Analysis of income

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
2a Donations & legacies:						
Gifts & donations	8,717	-	8,717	6,168	-	6,168
Grants received:			-			-
The National Lottery Community Fund (TNLCF)	-	86,463	86,463	-	75,207	75,207
Scope Connecting Communities	-	-	-	-	40,314	40,314
South Yorkshire Community Foundation	-	-	-	-	2,354	2,354
The University of Sheffield	-	4,500	4,500	-	5,500	5,500
Yorkshire Sport Foundation	-	-	-	-	3,150	3,150
Lloyds Bank Foundation	25,000	-	25,000	-	-	-
UK Shared Prosperity Fund	-	19,065	19,065	-	7,200	7,200
Energy Redress Fund	-	99,665	99,665	-	120,201	120,201
The Three Guineas Trust	-	32,097	32,097	-	-	-
	33,717	241,790	275,507	6,168	253,926	260,094
2b Charitable activities:						
Performance related grants	-	-	-	-	-	-
Local Authority funding/Service Level Agreements	-	101,474	101,474	-	82,422	82,422
Contracts & fees:						
ICAS	-	41,683	41,683	-	44,921	44,921
Barnsley and District CAB	55,979	-	55,979	55,672	-	55,672
Barnsley Food Bank Partnership SLA	-	29,830	29,830	7,535	-	7,535
Miscellaneous & other income	1,029	-	1,029	137	-	137
	57,008	172,987	229,995	63,344	127,343	190,687
2c Other trading activities:						
Fundraising	333	-	333	-	-	-
	333	-	333	-	-	-
2d Investment income:						
Bank interest	1,504	-	1,504	-	-	-
	1,504	-	1,504	-	-	-
Total Income	92,562	414,777	507,339	69,512	381,269	450,781

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2024

3. Analysis of Expenditure

	2024			2023		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
3a Cost of Raising funds:						
Direct salaries cost	4,389	-	4,389	4,480	-	4,480
Support costs (salaries)	1,097	-	1,097	1,120	-	1,120
	5,486	-	5,486	5,600	-	5,600
3b Cost of Charitable Activities:						
<u>Direct costs of charitable activities:</u>						
Salaries cost	41,672	255,831	297,503	15,732	208,977	224,709
Recruitment	-	-	-	850	311	1,161
Rent, rates & utilities	4,300	16,025	20,325	3,363	9,975	13,338
Insurance	925	-	925	720	164	884
Telephone & internet	1,043	4,143	5,186	1,226	4,025	5,251
Office supplies, printing & stationery	7,048	4,350	11,398	6,349	2,456	8,805
Office equipment & furnishing	3,185	2,778	5,963	3,622	1,900	5,522
Repairs, maintenance & cleaning	694	-	694	560	-	560
Staff travel	315	4,527	4,842	313	2,476	2,789
Volunteer expenses	17	934	951	293	418	711
Activities, projects & events	1,769	11,897	13,666	144	5,327	5,471
Training	-	2,038	2,038	65	1,706	1,771
Publicity & marketing	742	353	1,095	265	979	1,244
Subscriptions & membership	1,061	1,021	2,082	387	831	1,218
IT systems & maintenance	1,276	2,476	3,752	1,152	2,160	3,312
Bank Charges	258	-	258	188	-	188
Depreciation (Designated Funds)	360	-	360	120	-	120
Miscellaneous & other expenses	2,411	4,361	6,772	868	1,931	2,799
	67,076	310,734	377,810	36,217	243,636	279,853
<u>Support Costs:</u>						
Salaries cost (admin & management)	66,574	-	66,574	58,741	-	58,741
Professional fees & consultancy	1,742	2,835	4,577	1,904	-	1,904
Audit/Accountancy fees	1,100	-	1,100	1,025	-	1,025
	69,416	2,835	72,251	61,670	-	61,670
Total Cost of Charitable Activities	136,492	313,569	450,061	97,887	243,636	341,523
3c Other expenditure						
Return of grant	-	-	-	-	7,561	7,561
	-	-	-	-	7,561	7,561
Total Expenditure	141,978	313,569	455,547	103,487	251,197	354,684

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2024

4. Staff Costs

	2024	2023
	£	£
Gross salaries	329,355	257,085
Employer's NI	17,040	13,814
Employer Pension Contribution	23,168	18,151
	<u>369,563</u>	<u>289,050</u>

Average number of employees 20 15

No employees received remuneration exceeding £60,000

5. Independent Examination and Accountancy Services

The cost of accountancy services and Independent Examination of accounts for the year was £1,100 (2023: £1,025).

6. Tangible Fixed Assets

	Office Equipment	Computer Equipment	Total
Cost			
Balance b/f - 01 May 2023	7,835	11,552	19,387
Additions in year	-	-	-
Disposals	-	-	-
Balance c/f at 30 April 2024	<u>7,835</u>	<u>11,552</u>	<u>19,387</u>
Depreciation			
Balance b/f - 01 May 2023	7,475	11,552	19,027
Disposals	-	-	-
Charge for the year	360	-	360
Balance c/f at 30 April 2024	<u>7,835</u>	<u>11,552</u>	<u>19,387</u>
NBV at 30 April 2024	<u>-</u>	<u>-</u>	<u>-</u>
NBV at 30 April 2023	<u>360</u>	<u>-</u>	<u>360</u>

All fixed assets are considered to be for direct charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2024

7. Debtors: amounts falling due within one year

	2024	2023
	£	£
Accrued income	59,191	35,623
Other debtors & prepayments	870	856
	60,061	36,479

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors/ Accruals:		
Accounts payable and accruals	1,484	1,649
PAYE liability	2,776	2,800
Pension liability	2,052	1,627
Deferred Income	12,369	6,681
	18,681	12,757

9. Trustees Remuneration

No trustee claimed any remuneration or expenses in connection with their duties as trustee, in this or the previous financial year.

10. Related Party Transactions

There were no related party transactions in this or the previous financial year.

11. Analysis of Net Assets by Fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
30 April 2024				
Fixed Assets	-	-	-	-
Current Assets	150,333	167,121	95,367	412,821
Current Liabilities	(2,189)	-	(16,492)	(18,681)
Total	148,144	167,121	78,875	394,140
30 April 2023				
Fixed Assets	-	360	-	360
Current Assets	96,919	150,721	107,105	354,745
Current Liabilities	(2,045)	-	(10,712)	(12,757)
Total	94,874	151,081	96,393	342,348

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2024

12. Movement in Funds

	Opening Balance £	Income £	Expenditure £	Fund Transfers £	Closing Balance £
Restricted Funds					
TNLCF - Know your Neighbour	10,277	21,020	(12,811)	(8,600)	9,886
TNLCF - Our Choices	18,140	65,443	(64,110)	(14,095)	5,378
ICAS	8,450	41,683	(31,636)	(18,497)	-
Scope - Connecting Communities	39,829	-	(10,312)	(20,257)	9,260
Energy Redress Fund	-	99,665	(89,665)	(10,000)	-
The Three Guineas Trust	-	32,097	-	-	32,097
BMBC Household Support Grant	-	19,065	(12,972)	(6,093)	-
Green Social Prescribing (SYCF)	2,358	-	(1,336)	(1,022)	-
Dearne Advice Project	4,500	10,488	(8,089)	(6,000)	899
Barnsley Food Bank Partnership	2,158	29,830	(13,753)	(17,000)	1,235
The University of Sheffield	4,500	4,500	(1,025)	(3,000)	4,975
UK Shared Prosperity Fund	204	-	(42)	(162)	-
NAC Connecting Communities	1,492	38,068	(28,665)	(9,000)	1,895
Royston Advice Project	950	4,820	(3,247)	-	2,523
Penistone Outreach	2,660	5,356	(6,647)	-	1,369
Cudworth Outreach	-	3,615	(339)	-	3,276
North East Area Service	-	4,820	(2,502)	-	2,318
Central Outreach	875	29,597	(24,955)	(5,000)	517
Central Social Isolation Challenge	-	4,710	(1,463)	-	3,247
Total Restricted Funds	96,393	414,777	(313,569)	(118,726)	78,875
Unrestricted Funds					
General Fund	88,526	50,586	(110,855)	116,410	144,667
Other Unrestricted Funds	6,348	41,976	(29,883)	(14,964)	3,477
Total Unrestricted Funds	94,874	92,562	(140,738)	101,446	148,144
Designated Funds					
Fixed Assets	360	-	(360)	-	-
Provision for Winding up Costs	76,000	-	-	2,280	78,280
Provision for Staff Costs	15,075	-	-	-	15,075
Infrastructure Investment Fund	49,646	-	(880)	10,000	58,766
Contingency Fund	10,000	-	-	5,000	15,000
Total Designated Funds	151,081	-	(1,240)	17,280	167,121
TOTAL FUNDS	342,348	507,339	(455,547)	-	394,140

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2024

13. Transfers Between Funds

	General Fund £	Unrestricted Other £	Restricted Funds £	Designated Funds £
Management, Admin & Overheads	133,726	(15,000)	(118,726)	-
Transfers to Designated Funds	(17,280)	-	-	17,280
	<u>116,446</u>	<u>(15,000)</u>	<u>(118,726)</u>	<u>17,280</u>

14. Designated Funds

Designated funds are unrestricted funds that have been set aside by the trustees for particular purposes/needs.

The value of fixed assets is held in a designated fund, against which depreciation is charged.

The Trustees have also designated funds to support the charity's operational needs, future commitments and statutory obligations. Designated operational and strategic funds at the year-end include:

- Provision for redundancy and other closure costs (£78,280).
- Provision for staff absence (£15,075).
- Infrastructure investment fund (£58,766)
- Contingency fund, for unforeseen events/expenditure (£15,000).

15. Restricted Funds

- TNLCF: Know your Neighbour – funding from The National Lottery Community Fund, for a project aimed at empowering communities to take sustained action on volunteering and loneliness.
- TNLCF: Our Choices - A three-year grant from The National Lottery Community Fund, to fund the 'Our Choices' project, to deliver advice services, support, training and volunteering opportunities to match disabled people's changing needs (moving on and living alongside Covid-19).
- ICAS (Independent Complaints Advisory Service) – restricted funding from Barnsley Metropolitan Borough Council Adult Social Care Services to provide an independent, professional and confidential complaints advocacy support for anyone in Barnsley who has an issue or complaint about health services provided or commissioned by the NHS and social care provided or commissioned by Barnsley Council.
- Scope: Charities Aid Foundation Connecting Communities Grant – A funding agreement between Scope and Dial Barnsley to support disabled people and unpaid carers and build resilience, promote wellbeing and participation, and reduce isolation after Covid.
- Energy Redress Fund – a two-year grant from the Energy Savings Trust to support energy consumers in vulnerable situations.
- The Three Guineas Trust – a grant to employ an additional welfare rights advisor to deliver a bespoke advice service to disabled people in greatest need.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2024

- BMBC Household Support Grant – governing funding to provide support to people with the cost of living crisis.
- Green Social Prescribing –a grant via South Yorkshire Community Foundation to fund a project that will test how to embed green social prescribing into communities in order to improve mental health outcomes, reduce health inequalities, reduce demand on the health and social care system and develop best practice in making green social activities more resilient and accessible.
- Dearne Advice Project – a grant received from Barnsley Metropolitan Borough Council, Dearne Area Team, to fund a drop-in service in the Dearne.
- Barnsley Food Bank Partnership – a three-year Service Level Agreement to employ 2 part time advisors to provide debt advice for those accessing emergency provision from Barnsley Food Banks.
- The University of Sheffield – a grant from the Building Stronger Communities programme to fund a research project.
- UK Shared Prosperity Fund – government funding to provide practical support to people struggling with the cost of living crisis.
- NAC Connecting Communities – a grant to address loneliness and isolation in the North Area.
- Royston Advice Project - funding from Barnsley Metropolitan Borough Council to provide a Drop-in service in Royston.
- Penistone Outreach – funding from Barnsley Metropolitan Borough Council (Penistone East and West Ward) to provide a Drop-in Advice service in Penistone.
- Cudworth Outreach - funding from Barnsley Metropolitan Borough Council to provide a Drop-in service in the Cudworth area.
- North East Area Service - funding from Barnsley Metropolitan Borough Council to provide outreach services in the North East area of Barnsley.
- Central Outreach - funding received from Barnsley Metropolitan Borough Council, to provide a drop-in service in the Worsbrough and Stairfoot areas.
- Central Social Isolation Challenge – funding from Barnsley Metropolitan Borough Council for a project to address social isolation and loneliness in the Central Area Ward.

DIAL BARNSELEY

England & Wales - Charity number 1108982

Accounts

Charity Registration No.1108982
Company Number: 05234581(England and Wales)

DIAL BARNSLEY
REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2023

DIAL BARNLEY
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2023

CONTENTS

	Page
Legal and Administrative Information	3
Trustees' Report	4 - 8
Independent Examiner's report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 - 20

DIAL BARNSELEY
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30 APRIL 2023

Dial Barnsley is established as a company limited by guarantee and is a registered charity with the Charity Commission.

Charity Number:	1108982
Company Number:	05234581
Trustees & Directors:	Gillian Carr – <i>to June 2023</i> Glen Gascoigne – <i>to September 2022</i> Glen Haigh – <i>from January 2023</i> Nigel Middlehurst – <i>from January 2023</i> Chris Ng – <i>from January 2023</i> Father Stephen Race Simon Ramshaw Peter Robersshaw – <i>from January 2023</i> Anne Tilley Moira Tombs – <i>from January 2023</i> Ian Turner
Chairperson:	Ian Turner
Treasurer:	Anne Tilley
Company Secretary:	Sharon Brown
Chief Executive Officer:	Sharon Brown
Registered office & Principal address:	McLintocks Building Summer Lane Barnsley South Yorkshire S70 2NZ
Bankers:	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB
Independent Examiner:	Angela Hayes Community Accountant 22 Brocklehurst Avenue Barnsley South Yorkshire S70 3EE

Statement of Trustees' Responsibilities

The trustees, who are also directors of the company and charity for the purposes of the Companies Act, present this annual report and financial statements of the company for the year ended 30 April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102, 2019) Accounting and Reporting by Charities in preparing the annual report and financial statements of the charity.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that year. In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Company's Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant information of which the company's Independent Examiner is unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

Structure, Governance and Management

Governing Document

Dial Barnsley is a company limited by guarantee (Company No. 05234581) governed by its Memorandum and Articles of Association, dated September 2004 and most recently amended September 2020. The company is also a registered charity (No. 1108982) governed by the appropriate charities legislation. The charity has no share capital and the liability of each member in the event of winding up is limited to £1.

Appointment of Trustees

The affairs of the charity are managed by the trustees who have control of the charity and its property and funds. The trustees are appointed at the Annual General Meeting. The charity is administered by a management committee who may also be trustees. Membership of the committee is open to any individual or authorised representative of an organisation interested in promoting the objects, who applies to the charity in the form required by the trustees. Recruitment of trustees and members of the management committee is undertaken as necessary, through volunteer and service-user involvement, requesting interested parties to contact the organisation.

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2023

Trustee Induction & Training

As part of their induction all trustees will receive an induction pack which includes:

- Our Governing Document
- A History of DIAL Barnsley
- Our Strategic Plan
- Our Organisational Structure
- A CEO job description
- Contact details for trustees
- Our Annual Report
- Our latest published accounts
- Most recent minutes
- Our Trustee Code of Conduct Policy
- Our Financial Accountability Policy
- Our Equality and Diversity Policy
- Our Conflict of Interest Policy
- A Trustee job description

All trustees undertake an individual skills audit which forms part of their personal commitment plan and identifies their training needs. These plans link into our trustee training plan.

Related Parties

The trustees consider that there are no related parties to the charity.

Charitable Aims & Objectives

The objects for which the Charity is established are:

For the public benefit, the relief of disabled persons and their carers and the relief of persons in need, particularly but not exclusively by reason of disability, ill health, financial hardship or other disadvantage, principally by the provision of information, advice, guidance, support and advocacy.

Aims:

- To remove stigma, challenge discrimination and promote equality.
- Ensure services match need.
- Involve our beneficiaries in all aspects of our work.
- Provide impartial, peer-led services to enable people to make informed choices.

Public Benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Achievements and Performance

This year we emerged into the light after the challenges of the last two years! It was with great sadness that we lost our Chair, Glen, a stalwart at DIAL for many years, first as a volunteer and then a trustee, before becoming Chair. His loss will be felt by all that knew him.

We also bid a fond farewell to our long-standing Business Development Manager, Jill after 21 years of dedicated service. Our thanks and best wishes go to Jill and her family for a long and happy retirement!

We have restructured our Management Team and welcomed new staff including Aimi, our new Social Inclusion Worker, Charlotte our new Volunteer Training and Support Officer and Eleanor who joined us as Marketing & Communications Officer.

We have had new investment in new services including South Yorkshire Community Foundation Green Social Prescribing to launch Green Connections and North Area Council to support our social isolation service, Connect Together. The National Lottery supported us to start a new journey of recruiting apprentices to fill the skills gap in the advice sector over the coming years. We have worked closely with Barnsley Council, Age UK Barnsley and Think Local Act Personal to deliver Co-Production workshops with local disabled people and carers for them to influence new ways of working and co-design a new vision for Adult Social Care in Barnsley. We have also received new investment from Barnsley Council through the Household Support Grant, to deliver practical support to people struggling with the cost-of-living crisis. In January we delivered free underwear packs to hundreds of residents.

We have worked with the Trussell Trust and Barnsley Foodbank Partnership to deliver weekly advice sessions in foodbank settings which commenced in November. We continue to expand our horizons and find new ways of working to meet our aims and objectives and our vision for a community that is truly inclusive.

Financial Review

The financial year under review was satisfactory based upon strong financial management in furtherance of the company's objectives.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish. The trustees, however, have regard to the liquidity requirements of operating the company and to the reserves policy. Currently there are no excess funds at the charity's disposal for investment.

Reserves

The purpose of the Reserves Policy is to ensure that sufficient and appropriate designated and general reserves are available to meet the charity's needs, statutory obligations and future commitments. The Reserves Policy will also explain to existing and potential funders, donors, beneficiaries and other stakeholders why DIAL is holding an amount of reserves. The Reserves Policy will give confidence to stakeholders that DIAL's finances are being properly managed and will also provide an indicator of future funding needs and its overall resilience.

DIAL BARNSELEY

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2023

The Trustees have taken a three-step approach in developing the Reserves Policy, by considering the following:

1. What reserves might be needed for:
 - determining what resources may need to be held back for meeting any unforeseen emergency or other unplanned event, e.g. winding up the charity.
 - covering any unforeseen operational costs, such as staff long term absence and the need to employ temporary staff.
 - a source of income that is not renewed and time is needed to secure alternative income.
 - planning for a major asset purchase or a project that requires the charity to provide 'matched funding'.
 - the need to fund short-term deficits in a cash budget, e.g. money may need to be spent before a funding grant is received.
2. How much funding would be required to cover each of the identified needs each year:
 - The Trustees will consider what is actually held in reserves with the amount that is needed and if necessary put in place measures to reduce any surplus or increase the amount of reserves held.
3. Information to be included in the Trustees' Annual Report and Financial Statements about the Reserves Policy and the level of reserves held.

General Unrestricted Reserves

The General Fund is used to record all unrestricted resource inflows and outflows. It is most critical to maintain the General Fund at a level that will meet the working capital requirements of the charity. Therefore, DIAL will maintain a level of general funds to meet future administration and operational commitments. At the year end, the unrestricted funds stand at £94,874. This represents approximately 3 months running costs at the current level of activity. The Trustees consider this to be appropriate.

Designated Funds

The Trustees recognise that not all of the unrestricted funds held are readily available to spend. Designated Funds are unrestricted funds that have been set aside for particular purposes/needs,

In line with the Reserves Policy, the Trustees have agreed to designate the following funds:

Designated Revenue Funds @ 30.04.2023	
In the event that the Charity would need to wind up its operations	£76,000
Contingency	£10,000
An unplanned long-term absence and the need to employ additional staff (e.g. average employee cost for a period of 6 months)	£15,075
Infrastructure Development Fund	£49,646
Total Designated Funds	£150,721

DIAL BARNLEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2023

Risk Management

The charity has attained PQASSO Level 1 and has procedures in place to ensure minimal financial and other risk to the organisation. This includes a comprehensive risk assessment and risk register. The major risks the charity face relate to funding, premises and lack of IT development.

The Trustees have concluded that the overall risk appetite for DIAL is to have an open approach to risk management. Accepting an open approach will consider all potential options and choose the one most likely to result in successful delivery, while also providing an acceptable level of reward and value for money.

Financial Position

The financial statements are set out in pages 10 to 20. The Statement of Financial Activities shows a surplus for the year of £96,097 (2022: £17,662). The total funds at the year-end stand at £342,348. (2022: £246,251). The unrestricted reserves of the charity at year end were £94,874 (2022: £55,124).

The trustees consider the financial performance of the charity during the year and its financial position at the end of the year to be satisfactory.

Approval

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed:  _____ Date: 14/11/2023

Ian Turner, Chair/ Director

REPORT OF THE INDEPENDENT EXAMINER

FOR THE YEAR ENDED 30 APRIL 2023

I report on the accounts of the charity, which are set out on pages 10 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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.

Signed: *A Hayes*

Date: 28/11/2023

Angela Hayes, FMAAT
Community Accountant
22 Brocklehurst Avenue, Barnsley, South Yorkshire, S70 3EE

aat | Licensed
Accountant

Angela Hayes is licensed and regulated by
AAT under licence number 1006755

DIAL BARNLEY
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
FOR THE YEAR ENDED 30 APRIL 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	Note	£	£	£	£	£
Income						
Gifts, donations & fundraising		6,168	-	-	6,168	3,926
Grants & funding received	2a	-	-	343,883	343,883	155,589
Contracts & fees	2b	55,672	-	44,921	100,593	136,450
Other income		137	-	-	137	318
Total incoming resources		61,977	-	388,804	450,781	296,283
Expenditure						
Salaries cost	4	80,073	-	208,977	289,050	235,519
Recruitment		850	-	311	1,161	1,620
Rent, rates & utilities		3,363	-	9,975	13,338	12,947
Insurance		720	-	164	884	867
Telephone & internet costs		1,226	-	4,025	5,251	8,034
Office equipment		3,622	-	1,900	5,522	1,521
Office supplies, printing & stationery		6,349	-	2,456	8,805	6,304
Repairs, maintenance & cleaning		560	-	-	560	80
Staff travel		313	-	2,476	2,789	571
Volunteer expenses		293	-	418	711	47
Activities, projects & event costs		144	-	5,327	5,471	748
Advertising & publicity		265	-	979	1,244	178
Subscriptions & membership		387	-	831	1,218	768
Training		65	-	1,706	1,771	430
IT systems & maintenance		1,152	-	2,160	3,312	2,648
Professional fees & consultancy		1,904	-	-	1,904	4,039
Accountancy fees		1,025	-	-	1,025	950
Bank charges		188	-	-	188	166
Other expenses		868	-	1,931	2,799	1,064
Grant returned		-	-	7,561	7,561	-
Depreciation		-	120	-	120	120
Total resources expended		103,387	120	251,197	354,684	278,621
Net income/(expenditure)		(41,390)	(120)	137,607	96,097	17,662
Total funds brought forward		55,124	137,124	54,003	246,251	228,589
Transfers between funds	13	81,140	14,077	(95,217)	-	-
Total funds carried forward	12	94,874	151,081	96,393	342,348	246,251

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

Comparative income and expenditure figures for each fund are shown in notes 2 and 3 to the accounts.

DIAL BARNSELEY

BALANCE SHEET AS AT 30 APRIL 2023

		2023		2022	
	Note	£	£	£	£
Fixed Assets					
Tangible assets	6		360		480
Current Assets					
Debtors	7	36,479		41,917	
Cash at Bank and in hand		318,266		213,154	
		<u>354,745</u>		<u>255,071</u>	
Creditors:					
Amounts falling due in one year	8	(12,757)		(9,300)	
Net Current Assets			341,988		245,771
Net Assets			<u>342,348</u>		<u>246,251</u>
Funds:	12				
Accumulated unrestricted funds			94,874		55,124
Accumulated designated funds			151,081		137,124
Accumulated restricted funds			96,393		54,003
Total Funds			<u>342,348</u>		<u>246,251</u>

Exemption from audit

For the year ended 30 April 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- *No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- *The directors acknowledge responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.*

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

The trustees declare that they have approved the financial statements above.

Signed on behalf of the charity's trustees:

Signed: 
Ian Turner, Chair/ Director

Date: 14/11/2023

DIAL BARNSELEY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102) – (Charities SORP (FRS102) and the Companies Act 2006.

Dial Barnsley meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure have been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption for preparing a statement of cash flows.

Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity has a healthy reserve and no material uncertainties exist that would put the charity at risk of closure in the 12-month period from the date of signing of these accounts.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

DIAL BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2023

Tangible fixed assets and depreciation

Tangible Fixed Assets with an original cost over £1,000 are capitalised.

The depreciation of tangible fixed assets is based on the annual rates, calculated to write off each asset over its estimated useful life; as follows;

- Office Equipment – 10 years
- Computer Equipment – 3 years

In the year of acquisition, fixed assets are depreciated for the full year.

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Designated funds may be established as the trustees see fit, to set aside unrestricted funds for future projects or commitments.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Leasing Commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities as they are incurred.

Pension costs

The charity operates a defined contribution pension scheme for employees. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in year.

Taxation

As a registered charity, Dial Barnsley benefits from rates relief and is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2023

2. Analysis of Income

	2023			2022		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
2a Grants & funding received						
The National Lottery Community Fund	-	64,825	64,825	-	-	-
Barnsley Food Bank Partnership	-	7,535	7,535	-	-	-
National Lottery Know your Neighbourhood	-	10,382	10,382	-	-	-
Scope - Connecting Communities	-	40,314	40,314	-	-	-
South Yorkshire Community Foundation	-	2,354	2,354	-	9,427	9,427
The University of Sheffield	-	5,500	5,500	-	-	-
Yorkshire Sport Foundation	-	3,150	3,150	-	-	-
UK Shared Prosperity Fund	-	7,200	7,200	-	-	-
Dearne Advice Project	-	8,614	8,614	-	5,117	5,117
Better Together	-	-	-	-	3,249	3,249
Energy Redress Fund	-	120,201	120,201	-	90,976	90,976
BMBC - NAC Connecting Communities	-	32,225	32,225	-	2,000	2,000
BMBC - Central Outreach	-	30,791	30,791	-	33,400	33,400
BMBC - Royston Advice Project	-	4,750	4,750	-	4,680	4,680
BMBC - Penistone Outreach	-	6,042	6,042	-	6,240	6,240
Shaw Lands Trust	-	-	-	500	-	500
	-	343,883	343,883	500	155,089	155,589
2b Contracts & fee income						
Service delivery contracts:						
ICAS	-	44,921	44,921	-	45,138	45,138
BMBC - Warm Connections	-	-	-	36,615	-	36,615
Barnsley and District CAB	55,672	-	55,672	54,697	-	54,697
	55,672	44,921	100,593	91,312	45,138	136,450

DIAL BARNSLEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2023

3. Analysis of Expenditure by Fund

	2023 £	2022 £
Unrestricted Funds:		
Salaries cost	80,073	106,705
Recruitment	850	60
Rent, rates & utilities	3,363	5,342
Telephone & internet	1,226	4,836
Office equipment	3,622	1,521
Office expenses	6,349	4,132
Staff travel	313	336
Volunteer expenses	293	-
Subscription & membership	387	-
Insurance	720	424
Advertising & publicity	265	15
Activities, projects & events	144	463
Training	65	430
Repairs, maintenance & cleaning	560	80
IT Maintenance & website costs	1,152	632
Consultancy & professional fees	1,904	3,283
Accountancy	1,025	950
Bank charges	188	166
Other	868	1,064
Total	103,367	130,439
Restricted Funds:		
Salaries cost	208,977	128,814
Recruitment	311	1,560
Rent, rates & utilities	9,975	7,605
Telephone & internet	4,025	3,198
Office equipment	1,900	-
Office expenses	2,456	2,172
Staff travel	2,476	235
Volunteer expenses	418	47
Activities & events	5,327	285
Advertising & publicity	979	163
Subscription & membership	831	768
Insurance	164	443
Training	1,706	-
IT Maintenance & website costs	2,160	2,016
Consultancy & professional fees	-	756
Other	1,931	-
Grant returned	7,561	-
Total	251,197	148,062
Designated Funds:		
Depreciation	120	120
	120	120

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2023

4. Staff Costs

	2023	2022
	£	£
Gross salaries	257,085	209,119
Employer's NI	13,814	10,265
Employer Pension Contribution	18,151	16,135
	<u>289,050</u>	<u>235,519</u>

Average number of employees	15	13
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No employees received remuneration exceeding £60,000

5. Independent Examination and Accountancy Services

The cost of accountancy services and Independent Examination of accounts for the year was £1,025 (2022: £950).

6. Tangible Fixed Assets

	Office Equipment	Computer Equipment	Total
Cost			
Balance b/f - 01 May 2022	7,835	11,552	19,387
Additions in year	-	-	-
Disposals	-	-	-
Balance c/f at 30 April 2023	<u>7,835</u>	<u>11,552</u>	<u>19,387</u>
Depreciation			
Balance b/f - 01 May 2022	7,355	11,552	18,907
Disposals	-	-	-
Charge for the year	120	-	120
Balance c/f at 30 April 2023	<u>7,475</u>	<u>11,552</u>	<u>19,027</u>
NBV at 30 April 2023	<u>360</u>	<u>-</u>	<u>360</u>
NBV at 30 April 2022	<u>480</u>	<u>-</u>	<u>480</u>

All fixed assets are considered to be for direct charitable purposes.

DIAL BARNLEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2023

7. Debtors: amounts falling due within one year

	2023	2022
	£	£
Accrued income	35,623	40,270
Other debtors & prepayments	856	1,647
	36,479	41,917

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors/ Accruals:		
Accounts payable and accruals	1,649	950
PAYE liability	2,800	2,358
Pension liability	1,627	1,429
Deferred Income	6,681	4,563
	12,757	9,300

9. Trustees Remuneration

No trustee claimed any remuneration in connection with their duties as trustee, in this or the previous financial year.

10. Related Party Transactions

There were no related party transactions in this or the previous financial year.

11. Analysis of Net Assets by Fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
30 April 2023				
Fixed Assets	-	360	-	360
Current Assets	96,919	150,721	107,105	354,745
Current Liabilities	(2,045)	-	(10,712)	(12,757)
Total	94,874	151,081	96,393	342,348
30 April 2022				
Fixed Assets	-	480	-	480
Current Assets	62,250	136,644	56,177	255,071
Current Liabilities	(7,126)	-	(2,174)	(9,300)
Total	55,124	137,124	54,003	246,251

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2023

12. Movement in Funds

	Opening Balance £	Income £	Expenditure £	Fund Transfers £	Closing Balance £
Restricted Funds					
The National Lottery Awards for All	7,561	-	(7,561)	-	-
The National Lottery Community Fund	-	64,825	(34,423)	(12,262)	18,140
ICAS	13,723	44,921	(35,194)	(15,000)	8,450
Scope - Connecting Communities	-	40,314	(485)	-	39,829
Energy Redress Fund	-	120,201	(95,101)	(25,100)	-
Green Social Prescribing (SYCF)	6,504	2,354	(5,500)	(1,000)	2,358
Dearne Advice Project	5,429	8,614	(4,543)	(5,000)	4,500
Barnsley Food Bank Partnership	-	7,535	(5,377)	-	2,158
The National Lottery Know your Neighbour	-	10,382	(105)	-	10,277
Yorkshire Sport Foundation	-	3,150	(1,720)	(1,430)	-
The University of Sheffield	-	5,500	-	(1,000)	4,500
UK Shared Prosperity Fund	-	7,200	(4,796)	(2,200)	204
NAC Connecting Communities	1,083	32,225	(24,591)	(7,225)	1,492
Royston Advice Project	3,005	4,750	(2,805)	(4,000)	950
Penistone Outreach	8,270	6,042	(7,652)	(4,000)	2,660
Central Outreach	8,428	30,791	(21,344)	(17,000)	875
Total Restricted Funds	54,003	388,804	(251,197)	(95,217)	96,393
Unrestricted Funds					
General Fund	50,983	20,409	(86,006)	103,140	88,526
Other Unrestricted Funds	4,141	41,568	(17,361)	(22,000)	6,348
Total Unrestricted Funds	55,124	61,977	(103,367)	81,140	94,874
Designated Funds					
Fixed Assets	480	-	(120)	-	360
Provision for Winding up Costs	72,218	-	-	3,782	76,000
Provision for Staff Costs	4,780	-	-	10,295	15,075
Infrastructure Investment Fund	49,646	-	-	-	49,646
Contingency Fund	10,000	-	-	-	10,000
Total Designated Funds	137,124	-	(120)	14,077	151,081
TOTAL FUNDS	246,251	450,781	(354,684)	-	342,348

DIAL BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2023

13. Transfers Between Funds

	General Fund £	Unrestricted Other £	Restricted Funds £	Designated Funds £
Management & Overheads	117,217	(22,000)	(95,217)	-
Transfers to Designated Funds	(14,077)	-	-	14,077
	103,140	(22,000)	(95,217)	14,077

14. Designated Funds

Designated funds are unrestricted funds that have been set aside by the trustees for particular purposes/needs.

The value of fixed assets is held in a designated fund, against which depreciation is charged.

The Trustees have also designated funds to support the charity's operational needs, future commitments and statutory obligations. Designated operational and strategic funds at the year-end include:

- Provision for redundancy and other closure costs (£72,218).
- Provision for staff absence (£15,075).
- Infrastructure investment fund (£49,646)
- Contingency fund, for unforeseen events/expenditure (£10,000).

15. Restricted Funds

- The National Lottery Fund (Awards or All) – A grant to fund the 'Difference I Make' Volunteer Impact Assessment. The grant was returned to the funder as it was not possible to deliver this project.
- The National Lottery Community Fund - A three-year grant to fund the 'Our Choices' project, to deliver advice services, support, training and volunteering opportunities to match disabled people's changing needs (moving on and living alongside Covid-19).
- ICAS (Independent Complaints Advisory Service) – restricted funding from Barnsley Metropolitan Borough Council Adult Social Care Services to provide an independent, professional and confidential complaints advocacy support for anyone in Barnsley who has an issue or complaint about health services provided or commissioned by the NHS and social care provided or commissioned by Barnsley Council.
- Scope: Charities Aid Foundation Connecting Communities Grant – A funding agreement between Scope and Dial Barnsley to support disabled people and unpaid carers and build resilience, promote wellbeing and participation, and reduce isolation after Covid.
- Energy Redress Fund – a two-year grant from the Energy Savings Trust to support energy consumers in vulnerable situations.
- Green Social Prescribing –a grant via South Yorkshire Community Foundation to fund a project that will test how to embed green social prescribing into communities in order to improve mental health outcomes, reduce health inequalities, reduce demand on the health and social care system and develop best practice in making green social activities more resilient and accessible.

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2023

- Dearne Advice Project – a grant received from Barnsley Metropolitan Borough Council, Deame Area Team, to fund a drop-in service in the Dearne.
- Barnsley Food Bank Partnership – a three-year Service Level Agreement to employ 2 part time advisors to provide debt advice for those accessing emergency provision from Barnsley Food Banks.
- The National Lottery Know your Neighbourhood Fund – funding for a project aimed at empowering communities to take sustained action on volunteering and loneliness.
- Yorkshire Sport Foundation – a grant for the 'Connect together' service, activities and events with the theme of physical well-being.
- The University of Sheffield – a grant from the Building Stronger Communities programme to fund a research project.
- UK Shared Prosperity Fund – government funding to provide practical support to people struggling with the cost of living crisis.
- NAC Connecting Communities – a grant to address loneliness and isolation in the North Area.
- Royston Advice Project - funding from Barnsley Metropolitan Borough Council to provide a Drop-in service in Royston.
- Penistone Outreach – funding from Barnsley Metropolitan Borough Council (Penistone East and West Ward) to provide a Drop-in Advice service in Penistone.
- Central Outreach - grant funding received from Barnsley Metropolitan Borough Council, to fund a drop-in service in the Worsbrough and Stairfoot areas.

Accounts

Charity Registration No.1108982
Company Number: 05234581(England and Wales)

DIAL BARNSLEY
REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2022

DIAL BARNSLEY
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2022

CONTENTS

	Page
Legal and Administrative Information	3
Trustees' Report	4 - 8
Independent Examiner's report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 - 19

DIAL BARNSELEY
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30 APRIL 2022

Dial Barnsley is established as a company limited by guarantee and is a registered charity with the Charity Commission.

Charity Number:	1108982
Company Number:	05234581
Trustees & Directors:	Gillian Carr Glen Gascoigne – <i>to September 2022</i> Father Stephen Race Simon Ramshaw Anne Tilley Ian Turner
Chairperson:	Glen Gascoigne – <i>to September 2022</i> Ian Turner – <i>from September 2022</i>
Treasurer:	Anne Tilley
Company Secretary:	Sharon Brown
Registered office & Principal address:	McLintocks Building Summer Lane Barnsley S70 2NZ
Bankers:	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB
Independent Examiner:	Angela Hayes Community Accountant BCVS Services Limited Priory Campus Pontefract Road Lundwood Barnsley S71 5PN

Statement of Trustees' Responsibilities

The trustees, who are also directors of the company and charity for the purposes of the Companies Act, present this annual report and financial statements of the company for the year ended 30 April 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102, 2019) Accounting and Reporting by Charities in preparing the annual report and financial statements of the charity.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that year. In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Company's Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant information of which the company's Independent Examiner is unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

Structure, Governance and Management

Governing Document

Dial Barnley is a company limited by guarantee (Company No. 05234581) governed by its Memorandum and Articles of Association, dated September 2004 and most recently amended September 2020. The company is also a registered charity (No. 1108982) governed by the appropriate charities legislation. The charity has no share capital and the liability of each member in the event of winding up is limited to £1.

Appointment of Trustees

The affairs of the charity are managed by the trustees who have control of the charity and its property and funds. The trustees are appointed at the Annual General Meeting. The charity is administered by a management committee who may also be trustees. Membership of the committee is open to any individual or authorised representative of an organisation interested in promoting the objects, who applies to the charity in the form required by the trustees. Recruitment of trustees and members of the management committee is undertaken as necessary, through volunteer and service-user involvement, requesting interested parties to contact the organisation.

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2022

Trustee Induction & Training

As part of their induction all trustees will receive an induction pack which includes:

- Our Governing document
- A History of DIAL Barnsley
- Our Strategic plan
- Our Organisational structure
- A CEO job description
- Contact details for trustees
- Our Annual report
- Our latest published accounts
- Most recent minutes
- Our Trustee code of conduct policy
- Our Financial accountability policy
- Our Equality and diversity policy
- Our Conflict of interest policy
- A Trustee job description

All trustees undertake an individual skills audit which forms part of their personal commitment plan and identifies their training needs. These plans link into our trustee training plan.

Related Parties

The trustees consider that there are no related parties to the charity.

Charitable Aims & Objectives

The objects for which the Charity is established are:

For the public benefit, the relief of disabled persons and their carers and the relief of persons in need, particularly but not exclusively by reason of disability, ill health, financial hardship or other disadvantage, principally by the provision of information, advice, guidance, support and advocacy.

Aims:

- To remove stigma, challenge discrimination and promote equality.
- Ensure services match need.
- Involve our beneficiaries in all aspects of our work.
- Provide impartial, peer-led services to enable people to make informed choices.

Public Benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

DIAL BARNSELEY

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2022

Achievements and Performance

We have had another year of new challenges overcome, new investment and new approaches to delivering services that meet the needs of the communities we serve.

We undertook consultation with local disabled people to find out what things had changed for them as a result of the pandemic, what worked well for them in our service delivery and their future wants and needs. Check out our final report- 'You, DIAL and Covid 19' available on our website (www.dialbarnsley.org.uk).

We maintained excellence in our service provision, demonstrating that we can flex our services without compromising on quality, receiving not one but two quality awards – The Quality Performance Mark for Advocacy and the Advice Quality Standard. Well done to everyone involved.

We are grateful for the continued investment from Barnsley Council and Local Area Councils and from new Funders like the South Yorkshire and Bassetlaw Green Prescribing Grants Programme to pilot new ideas and approaches to engaging local disabled people in green and blue spaces. The Energy Redress Fund also provided new investment to develop our energy advice provision and take it borough-wide. A big thank you to all!

Our volunteers had the opportunities to gain new skills and try out new roles including training as Census Champions, supporting Group Walks and getting out into the community to deliver Winter Warmth Packs to vulnerable local people. Volunteers were also able to get back into the office in the autumn to support our advisors and we thank them for their continued commitment to being a DIAL volunteer.

Our staff and trustees as always have shown resilience, ingenuity and commitment. Our appreciation to all is unbounded.

Let's see what the next year brings – we are sure it will be a journey that takes us to new places but always focusing on the needs of local disabled people and carers.

Financial Review

The financial year under review was satisfactory based upon strong financial management in furtherance of the company's objectives.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish. The trustees, however, have regard to the liquidity requirements of operating the company and to the reserves policy. Currently there are no excess funds at the charity's disposal for investment.

Reserves

The purpose of the Reserves Policy is to ensure that sufficient and appropriate designated and general reserves are available to meet the charity's needs, statutory obligations and future commitments. The Reserves Policy will also explain to existing and potential funders, donors, beneficiaries and other stakeholders why DIAL is holding an amount of reserves. The Reserves Policy will give confidence to stakeholders that DIAL's finances are being properly managed and will also provide an indicator of future funding needs and its overall resilience.

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2022

The Trustees have taken a three-step approach in developing the Reserves Policy, by considering the following:

1. What reserves might be needed for:
 - determining what resources may need to be held back for meeting any unforeseen emergency or other unplanned event, e.g. winding up the charity.
 - covering any unforeseen operational costs, such as staff long term absence and the need to employ temporary staff.
 - a source of income that is not renewed and time is needed to secure alternative income.
 - planning for a major asset purchase or a project that requires the charity to provide 'matched funding'.
 - the need to fund short-term deficits in a cash budget, e.g. money may need to be spent before a funding grant is received.
2. How much funding would be required to cover each of the identified needs each year:
 - The Trustees, will consider what is actually held in reserves with the amount that is needed and if necessary put in place measures to reduce any surplus or increase the amount of reserves held.
3. Information to be included in the Trustees' Annual Report and Financial Statements about the Reserves Policy and the level of reserves held.

General Unrestricted Reserves

The General Fund is used to record all unrestricted resource inflows and outflows. It is most critical to maintain the General Fund at a level that will meet the working capital requirements of the charity. Therefore, DIAL will maintain a level of general funds to meet future administration and operational commitments. At the year end, the unrestricted funds stand at £55,124. The Trustees consider this to be appropriate.

Designated Funds

The Trustees recognise that not all of the unrestricted funds held are readily available to spend. Designated Funds are unrestricted funds that have been set aside for particular purposes/ needs,

In line with the Reserves Policy, the Trustees have agreed to designate the following funds:

Designated Funds @ 30.04.2022	
In the event that the Charity would need to wind up its Operations	£72,218
Contingency	£10,000
An unplanned long-term absence and the need to employ additional staff (e.g. average employee cost for a period of 6 month)	£4,780
Infrastructure Development Fund	£49,646
Total Designated Funds	£136,644

DIAL BARNESLEY

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2022

Risk Management

The charity has attained PQASSO Level I and has procedures in place to ensure minimal financial and other risk to the organisation. This includes a comprehensive risk assessment and risk register. The major risks the charity face relate to funding, premises and lack of IT development.

The Trustees have concluded that the overall risk appetite for DIAL is to have an open approach to risk management. Accepting an open approach will consider all potential options and choose the one most likely to result in successful delivery, while also providing an acceptable level of reward and value for money.

Financial Position

The financial statements are set out in pages 10 to 19. The Statement of Financial Activities shows a surplus for the year of £17,662 (2021: £5,599). The total funds at the year-end stand at £246,251. (2021: £228,589). The unrestricted reserves of the charity at year end were £55,124 (2021: £98,401).

The trustees consider the financial performance of the charity during the year and its financial position at the end of the year to be satisfactory.

Approval

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed: _____



Date: 17/10/2022

Ian Turner, Chair/ Director

DIAL BARNSELEY
REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 30 APRIL 2022

I report on the accounts of the charity, which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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.

Signed: *A Hayes*

Date: *20/10/2022*

Angela Hayes, FMAAT
Community Accountant
BCVS Services Limited
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

DIAL BARNSELEY
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
FOR THE YEAR ENDED 30 APRIL 2022

		Unrestricted	Designated	Restricted	2022	2021
	Note	Funds	Funds	Funds	Total	Total
		£	£	£	Funds	Funds
					£	£
Income						
Gifts, donations & fundraising		3,926	-	-	3,926	1,650
Grants received	2a	500	-	155,089	155,589	115,898
Contracts & fees	2b	91,312	-	45,138	136,450	185,103
Other income		318	-	-	318	-
Total incoming resources		96,056	-	200,227	296,283	302,651
Expenditure						
Salaries cost	4	106,705	-	128,814	235,519	249,996
Recruitment		60	-	1,560	1,620	-
Rent, rates & utilities		5,342	-	7,605	12,947	13,943
Insurance		424	-	443	867	866
Telephone & internet costs		4,836	-	3,198	8,034	9,313
Office supplies, printing & equipment		5,653	-	2,172	7,825	9,234
Repairs, maintenance & cleaning		80	-	-	80	713
Staff travel		336	-	235	571	747
Volunteer expenses		-	-	47	47	121
Activities & events		463	-	285	748	2,034
Advertising & publicity		15	-	163	178	125
Subscriptions & membership		-	-	768	768	424
Training		430	-	-	430	718
IT systems & maintenance		632	-	2,016	2,648	2,507
Professional fees & consultancy		3,283	-	756	4,039	2,797
Accountancy fees		950	-	-	950	950
Bank charges		166	-	-	166	152
Other expenses		1,064	-	-	1,064	2,292
Depreciation		-	120	-	120	120
Total resources expended		130,439	120	148,062	278,621	297,052
Net income/(expenditure)		(34,383)	(120)	52,165	17,662	5,599
Total funds brought forward		98,401	69,264	60,924	228,589	222,990
Transfers between funds	13	(8,894)	67,980	(59,086)	-	-
Total funds carried forward	12	55,124	137,124	54,003	246,251	228,589

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

Comparative income and expenditure figures for each fund are shown in notes 2 and 3 to the accounts.

DIAL BARNSELEY
BALANCE SHEET AS AT 30 APRIL 2022

	Note	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	6		480		600
Current Assets					
Debtors	7	41,917		55,766	
Cash at Bank and in hand		213,154		177,040	
		<u>255,071</u>		<u>232,806</u>	
Creditors:					
Amounts falling due in one year	8	(9,300)		(4,817)	
Net Current Assets			245,771		227,989
Net Assets			<u>246,251</u>		<u>228,589</u>
Funds:	12				
Accumulated unrestricted funds			55,124		98,401
Accumulated designated funds			137,124		69,264
Accumulated restricted funds			54,003		60,924
Total Funds			<u>246,251</u>		<u>228,589</u>

Exemption from audit

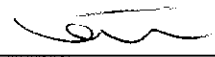
For the year ended 30 April 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- *No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- *The directors acknowledge responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.*

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

The trustees declare that they have approved the financial statements above.
Signed on behalf of the charity's trustees:

Signed: 

Date: 17/10/2022

Ian Turner, Chair/ Director

DIAL BARNSELEY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102) – (Charities SORP (FRS102) and the Companies Act 2006.

Dial Barnsley meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure have been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption for preparing a statement of cash flows.

Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity has a healthy reserve and no material uncertainties exist that would put the charity at risk of closure in the 12-month period from the date of signing of these accounts.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

DIAL BARNLEY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

Tangible fixed assets and depreciation

Tangible Fixed Assets with an original cost over £1,000 are capitalised.

The depreciation of tangible fixed assets is based on the annual rates, calculated to write off each asset over its estimated useful life; as follows;

- Office Equipment – 10 years
- Computer Equipment – 3 years

In the year of acquisition, fixed assets are depreciated for the full year.

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Designated funds may be established as the trustees see fit, to set aside unrestricted funds for future projects or commitments.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Leasing Commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities as they are incurred.

Pension costs

The charity operates a defined contribution pension scheme for employees. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in year.

Taxation

As a registered charity, Dial Barnley benefits from rates relief and is exempt from corporation tax on its charitable activities.

DIAL BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2022

2. Analysis of Income

	2022			2021		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
2a Grants received						
The National Lottery - Reaching Communities	-	-	-	-	42,446	42,446
The National Lottery - Awards for All	-	-	-	-	-	-
South Yorkshire Community Foundation	-	9,427	9,427	2,124	-	2,124
Dearne Advice Project	-	5,117	5,117	-	12,233	12,233
Better Together	-	3,249	3,249	-	9,746	9,746
Energy Redress Fund	-	90,976	90,976	-	-	-
BMBC - NAC Connecting Communities	-	2,000	2,000	-	-	-
BMBC - Central Outreach	-	33,400	33,400	-	22,500	22,500
BMBC - Royston Advice Project	-	4,680	4,680	-	7,680	7,680
BMBC - Penistone Outreach	-	6,240	6,240	-	10,323	10,323
Barnsley Community	-	-	-	1,346	-	1,346
Postcode Neighbourhood Trust	-	-	-	-	6,945	6,945
HMRC - Furlough Scheme Grants	-	-	-	555	-	555
Shaw Lands Trust	500	-	500	-	-	-
	500	155,089	155,589	4,025	111,873	115,898
2b Contracts & fee income						
Service delivery contracts:						
ICAS	-	45,138	45,138	-	43,821	43,821
BMBC - Warm Connections	36,615	-	36,615	86,532	-	86,532
Barnsley and District CAB	54,697	-	54,697	54,750	-	54,750
Charges & fees	-	-	-	-	-	-
	91,312	45,138	136,450	141,282	43,821	185,103

DIAL BARNESLEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2022

3. Analysis of Expenditure by Fund

	2022	2021
	£	£
Unrestricted Funds:		
Salaries cost	106,705	136,416
Recruitment	60	-
Rent, rates & utilities	5,342	5,352
Telephone & internet	4,836	3,442
Office expenses	5,653	6,120
Staff travel	336	690
Volunteer expenses	-	113
Subscription & membership	-	157
Insurance	424	217
Advertising & publicity	15	110
Activities & events	463	2,034
Training	430	442
Repairs & maintenance	80	713
IT Maintenance & website costs	632	793
Consultancy & professional fees	3,283	199
Accountancy	950	950
Bank charges	166	152
Other	1,064	1,979
Total	130,439	159,879
Restricted Funds:		
Salaries cost	128,814	113,580
Recruitment	1,560	-
Rent, rates & utilities	7,605	8,591
Telephone & internet	3,198	5,871
Office expenses & equipment	2,172	3,114
Staff travel	235	57
Volunteer expenses	47	8
Activities & events	285	-
Advertising & publicity	163	15
Subscription & membership	768	267
Insurance	443	649
Training	-	276
IT Maintenance & website costs	2,016	1,714
Consultancy & professional fees	756	2,598
Other	-	313
Total	148,062	137,053
Designated Funds:		
Depreciation	120	120
	120	120
Total Funds	278,621	297,052

DIAL BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2022

4. Staff Costs

	2022	2021
	£	£
Gross salaries	209,119	223,841
Employer's NI	10,265	10,869
Employer Pension Contribution	16,135	15,256
	<u>235,519</u>	<u>249,966</u>

Average number of employees 13 14

No employees received remuneration exceeding £60,000

5. Independent Examination and Accountancy Services

The cost of accountancy services and Independent Examination of accounts for the year was £950 (2021: £950).

6. Tangible Fixed Assets

	Office Equipment	Computer Equipment	Total
Cost			
Balance b/f - 01 May 2021	7,835	11,552	19,387
Additions in year	-	-	-
Disposals	-	-	-
Balance c/f at 30 April 2022	<u>7,835</u>	<u>11,552</u>	<u>19,387</u>
Depreciation			
Balance b/f - 01 May 2021	7,235	11,552	18,787
Disposals	-	-	-
Charge for the year	120	-	120
Balance c/f at 30 April 2022	<u>7,355</u>	<u>11,552</u>	<u>18,907</u>
NBV at 30 April 2022	<u>480</u>	<u>-</u>	<u>480</u>
NBV at 30 April 2021	<u>600</u>	<u>-</u>	<u>600</u>

All fixed assets are considered to be for direct charitable purposes.

DIAL BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2022

7. Debtors: amounts falling due within one year

	2022	2021
	£	£
Accrued income	40,270	54,920
Other debtors & prepayments	1,647	846
	<u>41,917</u>	<u>55,766</u>

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors/ Accruals:		
Accountancy	950	950
PAYE liability	2,358	2,405
Pension liability	1,429	1,462
Deferred Income	4,563	-
	<u>9,300</u>	<u>4,817</u>

9. Trustees Remuneration

No trustee claimed any remuneration in connection with their duties as trustee, in this or the previous financial year.

10. Related Party Transactions

There were no related party transactions in this or the previous financial year.

11. Analysis of Net Assets by Fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
30 April 2022				
Fixed Assets	-	480	-	480
Current Assets	62,250	136,644	56,177	255,071
Current Liabilities	(7,126)	-	(2,174)	(9,300)
Total	<u>55,124</u>	<u>137,124</u>	<u>54,003</u>	<u>246,251</u>
30 April 2021				
Fixed Assets	-	600	-	600
Current Assets	102,090	68,664	62,052	232,806
Current Liabilities	(3,689)	-	(1,128)	(4,817)
Total	<u>98,401</u>	<u>69,264</u>	<u>60,924</u>	<u>228,589</u>

DIAL BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2022

12. Movement in Funds

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Fund Transfers £	Closing Balance £
Restricted Funds					
The National Lottery - Awards for All	7,561	-	-	-	7,561
ICAS	11,286	45,138	(32,701)	(10,000)	13,723
BUPA	10,598	-	(2,937)	(7,661)	-
Energy Redress Fund	-	90,976	(72,149)	(18,827)	-
Green Social Prescribing (SYCF)	-	9,427	(1,193)	(1,730)	6,504
Deame Advice Project	9,238	5,117	(2,926)	(6,000)	5,429
Better Together	2,059	3,249	(2,440)	(2,868)	-
NAC Connecting Communities	-	2,000	(917)	-	1,083
Royston Advice Project	5,360	4,680	(3,035)	(4,000)	3,005
Penistone Outreach	9,340	6,240	(3,310)	(4,000)	8,270
Central Outreach	5,482	33,400	(26,454)	(4,000)	8,428
Total Restricted Funds	60,924	200,227	(148,062)	(59,086)	54,003
Unrestricted Funds					
General Fund	59,250	18,689	(82,708)	55,752	50,983
Other Unrestricted Funds	39,151	77,367	(47,731)	(64,646)	4,141
Total Unrestricted Funds	98,401	96,056	(130,439)	(8,894)	55,124
Designated Funds					
Fixed Assets	600	-	(120)	-	480
Provision for Winding up Costs	48,847	-	-	23,371	72,218
Provision for Staff Costs	9,817	-	-	(5,037)	4,780
Infrastructure Investment Fund	-	-	-	49,646	49,646
Contingency Fund	10,000	-	-	-	10,000
Total Designated Funds	69,264	-	(120)	67,980	137,124
TOTAL FUNDS	228,589	296,283	(278,621)	-	246,251

13. Transfers Between Funds

	General Fund £	Unrestricted Other £	Restricted Funds £	Designated Funds £
Management & Overheads	74,086	(15,000)	(59,086)	-
Transfers to Designated Funds	(18,334)	(49,646)	-	67,980
	55,752	(64,646)	(59,086)	67,980

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2022

14. Designated Funds

Designated funds are unrestricted funds that have been set aside by the trustees for particular purposes/needs.

The value of fixed assets is held in a designated fund, against which depreciation is charged.

The Trustees have also designated funds to support the charity's operational needs, future commitments and statutory obligations. Designated operational and strategic funds at the year-end include:

- Provision for closure costs (£72,218).
- Provision for staff absence (£4,780).
- Infrastructure investment fund (£49,646)
- Contingency fund, for unforeseen events/expenditure (£10,000).

15. Restricted Funds

- The National Lottery Fund (Award for All) – A grant to fund the 'Difference I Make' Volunteer Impact Assessment.
- ICAS (Independent Complaints Advisory Service) – restricted funding from Barnsley Metropolitan Borough Council Adult Social Care Services to provide an independent, professional and confidential complaints advocacy support for anyone in Barnsley who has an issue or complaint about health services provided or commissioned by the NHS and social care provided or commissioned by Barnsley Council.
- BUPA – grant funding for the 'Just for Me' project', a peer-led hub for men aged 40-55 with long term conditions who are experiencing mental ill health.
- Energy Redress Fund – a 2-year grant from the Energy Savings Trust to support energy consumers in vulnerable situations.
- Green Social Prescribing –a grant via South Yorkshire Community Foundations to fund a project that will test how to embed green social prescribing into communities in order to improve mental health outcomes, reduce health inequalities, reduce demand on the health and social care system and develop best practice in making green social activities more resilient and accessible.
- Dearne Advice Project – a grant received from Barnsley Metropolitan Borough Council, Dearne Area Team, to fund a drop-in service in the Dearne.
- Better Together – A grant from the Disabled People's Organisations (DPO) Covid-19 emergency fund, for Covid-19 related activity.
- NAC Connecting Communities – a grant to address loneliness and isolation in the North Area.
- Royston Advice Project - funding from Barnsley Metropolitan Borough Council to provide a Drop-in service in Royston.
- Penistone Outreach – funding from Barnsley Metropolitan Borough Council (Penistone East and West Ward) to provide a Drop-in Advice service in Penistone.
- Central Outreach - grant funding received from Barnsley Metropolitan Borough Council, to fund a drop-in service in the Worsbrough and Stairfoot areas.

DIAL BARNSELEY

England & Wales - Charity number 1108982

Accounts

Charity Registration No.1108982
Company Number: 5234581(England and Wales)

DIAL BARNLEY
REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2021

DIAL BARNSELY
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 30 APRIL 2021

CONTENTS

	Page
Legal and Administrative Information	3
Trustees' Report	4 - 8
Independent Examiner's report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 - 19

DIAL BARNSELEY
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 30 APRIL 2021

Dial Barnsley is established as a company limited by guarantee and is a registered charity with the Charity Commission.

Charity Number:	1108982
Company Number:	05234581
Trustees & Directors:	Gillian Carr Glen Gascoigne Father Stephen Race Simon Ramshaw Anne Tilley Ian Turner
Chairperson:	Glen Gascoigne
Treasurer:	Anne Tilley
Company Secretary:	Sharon Brown
Registered office & Principal address:	McIntocks Building Summer Lane Barnsley S70 2NZ
Bankers:	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB
Independent Examiner:	Angela Hayes Community Accountant BCVS Services Limited Priory Campus Pontefract Road Lundwood Barnsley S71 5PN

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2021

Statement of Trustees' Responsibilities

The trustees, who are also directors of the company and charity for the purposes of the Companies Act, present this annual report and financial statements of the company for the year ended 30 April 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP FRS102, 2019) Accounting and Reporting by Charities in preparing the annual report and financial statements of the charity.

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that year. In preparing those accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Company's Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant information of which the company's Independent Examiner is unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiner is aware of that information.

Structure, Governance and Management

Governing Document

Dial Barnsley is a company limited by guarantee (Company No 05234581) governed by its Memorandum and Articles of Association, dated September 2004 and most recently amended September 2020. The company is also a registered charity (No 1108982) governed by the appropriate charities legislation. The charity has no share capital and the liability of each member in the event of winding up is limited to £1.

Appointment of Trustees

The affairs of the charity are managed by the trustees who have control of the charity and its property and funds. The trustees are appointed at the Annual General Meeting. The charity is administered by a management committee who may also be trustees. Membership of the committee is open to any individual or authorised representative of an organisation interested in promoting the objects, who applies to the charity in the form required by the trustees. Recruitment of trustees and members of the management committee is undertaken as necessary, through volunteer and service-user involvement, requesting interested parties to contact the organisation.

DIAL BARNSELEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2021

Trustee Induction & Training

As part of their induction all trustees will receive an induction pack which includes:

- Our Governing document
- A History of DIAL Barnsley
- Our Strategic plan
- Our Organisational structure
- A CEO job description
- Contact details for trustees
- Our Annual report
- Our latest published accounts
- Most recent minutes
- Our Trustee code of conduct policy
- Our Financial accountability policy
- Our Equality and diversity policy
- Our Conflict of interest policy
- A Trustee job description

All trustees undertake an individual skills audit which forms part of their personal commitment plan and identifies their training needs. These plans link into our trustee training plan.

Related Parties

The trustees consider that there are no related parties to the charity.

Charitable Aims & Objectives

The objects for which the Charity is established are:

For the public benefit, the relief of disabled persons and their carers and the relief of persons in need, particularly but not exclusively by reason of disability, ill health, financial hardship or other disadvantage, principally by the provision of information, advice, guidance, support and advocacy.

Aims:

- To remove stigma, challenge discrimination and promote equality.
- Ensure services match need.
- Involve our beneficiaries in all aspects of our work.
- Provide impartial, peer-led services to enable people to make informed choices.

Public Benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Achievements and Performance

Not only did we experience a global pandemic and all it brought but we also managed to celebrate our 35th birthday, in style and with positivity for a new kind of future.

Our achievements have been many this year. We have launched new services in the midst of very challenging times including three online groups, Men Utd, Better Together and Happy Café and also recruited new staff using virtual interviews for the first time ever!

We have seen new investment from new grant funders to support our response to challenges of Covid-19, including The Big Lottery, SYCF Covid-19 Response Fund, People's Neighbourhood Trust and The DPO Covid-19 Emergency Response as well as continued investment from our local area councils and commissioners. We reacted quickly to maintain the delivery of our existing services by equipping staff to work from home and communicate with our clients via telephone and online. We provided support for our delivery teams through WhatsApp, Zoom meetings and safe and well checks.

Our volunteers have made a huge contribution, changing roles to offer weekly befriending calls, supporting online groups and delivering wellbeing and winter warmth packs in their local communities.

All our staff, volunteers and trustees have stepped up, met this year's challenges with zest, compassion and humour and learnt so many new skills which will prove invaluable going forward. A big thankyou to everyone and here's to a better, brighter and safer year.

Financial Review

The financial year under review was satisfactory based upon strong financial management in furtherance of the company's objectives.

Investment Policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish. The trustees, however, have regard to the liquidity requirements of operating the company and to the reserves policy. Currently there are no excess funds at the charity's disposal for investment.

Reserves

The purpose of the Reserves Policy is to ensure that sufficient and appropriate designated and general reserves are available to meet the charity's needs, statutory obligations and future commitments. The Reserves Policy will also explain to existing and potential funders, donors, beneficiaries and other stakeholders why DIAL is holding an amount of reserves. The Reserves Policy will give confidence to stakeholders that DIAL's finances are being properly managed and will also provide an indicator of future funding needs and its overall resilience.

DIAL BARNESLEY
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2021

The Trustees have taken a three-step approach in developing the Reserves Policy, by considering the following:

1. What reserves might be needed for:
 - determining what resources may need to be held back for meeting any unforeseen emergency or other unplanned event, e.g. winding up the Charity.
 - covering any unforeseen operational costs, such as staff long term absence and the need to employ temporary staff.
 - a source of income that is not renewed and time is needed to secure alternative income.
 - planning for a major asset purchase or a project that requires the charity to provide 'matched funding'.
 - the need to fund short-term deficits in a cash budget, e.g. money may need to be spent before a funding grant is received.
2. How much funding would be required to cover each of the identified needs each year:
 - The Trustees, will consider what is actually held in reserves with the amount that is needed and if necessary put in place measures to reduce any surplus or increase the amount of reserves held.
3. Information to be included in the Trustees' Annual Report and Financial Statements about the reserves policy and the level of reserves held.

General Unrestricted Reserves

The General Fund is used to record all unrestricted resource inflows and outflows. It is most critical to maintain the General Fund at a level that will meet the working capital requirements of the charity. Therefore, DIAL will maintain a level of general funds to meet future administration and operational commitments. At the year end the unrestricted funds stand at £98,401 which represents approximately 4 months expenditure at current levels. The Trustees consider this to be appropriate.

Designated Funds

The Trustees recognise that not all of the unrestricted funds held are readily available to spend. Designated Funds are unrestricted funds that have been set aside for particular purposes/ needs,

In line with the reserves policy, the Trustees have agreed to designate the following funds:

Designated Funds @ 30.04.2021	
In the event that the Charity would need to wind up its Operations	£48,847
Contingency	£10,000
An unplanned long-term absence and the need to employ additional staff (e.g. average employee cost for a period of 6 month)	£9,817
Total Designated Funds	£68,664

DIAL BARNLEY

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2021

Risk Management

The charity has attained PQASSO Level I and has procedures in place to ensure minimal financial and other risk to the organisation. This includes a comprehensive risk assessment and risk register. The major risks the charity face relate to funding, premises and lack of IT development.

The Trustees have concluded that the overall risk appetite for DIAL is to have an open approach to risk management. Accepting an open approach will consider all potential options and choose the one most likely to result in successful delivery, while also providing an acceptable level of reward and value for money.

Financial Position

The financial statements are set out in pages 10 to 19. The Statement of Financial Activities shows a surplus for the year of £5,599 (2020: a surplus of £48,223). The total funds at the year-end stand at £228,589. (2020: £222,990). The unrestricted reserves of the charity at year end were £98,401 (2020: £143,423).

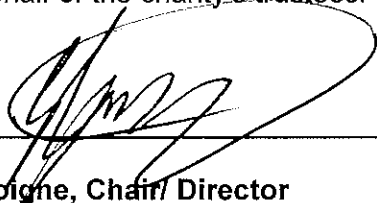
The trustees consider the financial performance of the charity during the year and its financial position at the end of the year to be satisfactory.

Approval

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signed: _____



Date: 16 December 2021

Glen Gascoigne, Chair/ Director

DIAL BARNSELY
REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 30 APRIL 2021

I report on the accounts of the charity, which are set out on pages 10 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

The charity's gross income exceeded £250,000 in this financial year. I am qualified to undertake the examination, being a Fellow Member of the Association of Accounting Technicians.

Basis of independent examiner's report

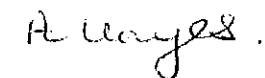
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I 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.

Signed: 

Date: 16 December 2021

Angela Hayes, FMAAT
Community Accountant
BCVS Services Limited
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

DIAL BARNLEY
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
FOR THE YEAR ENDED 30 APRIL 2021

		Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	Note	£	£	£	£	£
Income						
Gifts & donations		1,650	-	-	1,650	2,047
Grants received	2a	4,025	-	111,873	115,898	171,433
Contracts & fees	2b	141,282	-	43,821	185,103	177,445
Other income		-	-	-	-	89
Total incoming resources		146,957	-	155,694	302,651	351,014
Expenditure						
Salaries cost	4	136,416	-	113,580	249,996	236,676
Rent, rates & utilities		5,352	-	8,591	13,943	12,542
Insurance		217	-	649	866	864
Telephone & internet costs		3,442	-	5,871	9,313	9,313
Office supplies, printing & equipment		6,120	-	3,114	9,234	8,934
Repairs & maintenance		713	-	-	713	-
Staff travel		690	-	57	747	3,227
Volunteer expenses		113	-	8	121	2,030
Activities & events		2,034	-	-	2,034	2,986
Advertising & publicity		110	-	15	125	1,083
Subscriptions & membership		157	-	267	424	1,233
Training		442	-	276	718	537
IT systems & maintenance		793	-	1,714	2,507	2,519
Professional fees & consultancy		199	-	2,598	2,797	8,156
Accountancy fees		950	-	-	950	935
Bank charges		152	-	-	152	185
Grant returned		-	-	-	-	10,100
Other expenses		1,979	-	313	2,292	1,351
Depreciation		-	120	-	120	120
Total resources expended		159,879	120	137,053	297,052	302,791
Net Income/(expenditure)		(12,922)	(120)	18,641	5,599	48,223
Total funds brought forward		143,423	720	78,847	222,990	174,767
Transfers between funds	13	(32,100)	68,664	(36,564)	-	-
Total funds carried forward	12	98,401	69,264	60,924	228,589	222,990

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

Comparative income and expenditure figures for each fund are shown in notes 2 and 3 to the accounts.

DIAL BARNSLEY

BALANCE SHEET AS AT 30 APRIL 2021

	Note	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible assets	6		600		720
Current Assets					
Debtors	7	55,766		11,853	
Cash at Bank and in hand		<u>177,040</u>		<u>215,702</u>	
		232,806		227,555	
Creditors:					
Amounts falling due in one year	8	(4,817)		(5,285)	
Net Current Assets			227,989		222,270
Net Assets			<u>228,589</u>		<u>222,990</u>
Funds:	12				
Accumulated unrestricted funds			98,401		143,423
Accumulated designated funds			69,264		720
Accumulated restricted funds			60,924		78,847
Total Funds			<u>228,589</u>		<u>222,990</u>

Exemption from audit

For the year ended 30 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

The trustees declare that they have approved the financial statements above.

Signed on behalf of the charity's trustees:

Signed: _____

Glen Gascoigne, Chair/ Director

Date: 16 December 2021

DIAL BARNSELEY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with 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 (FRS102) – (Charities SORP (FRS102) and the Companies Act 2006.

Dial Barnsley meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure have been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption for preparing a statement of cash flows.

Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity has a healthy reserve and no material uncertainties exist that would put the charity at risk of closure in the 12-month period from the date of signing of these accounts.

The Covid19 pandemic has not had a significant impact on the financial position of the charity, grant funding has continued throughout the pandemic.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

DIAL BARNSLEY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

Tangible fixed assets and depreciation

Tangible Fixed Assets with an original cost over £1,000 are capitalised.

The depreciation of tangible fixed assets is based on the annual rates, calculated to write off each asset over its estimated useful life; as follows;

- Office Equipment – 10 years
- Computer Equipment – 3 years

In the year of acquisition, fixed assets are depreciated for the full year.

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Designated funds may be established as the trustees see fit, to set aside unrestricted funds for future projects or commitments.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

Leasing Commitments

Rentals payable under operating leases are charged to the Statement of Financial Activities as they are incurred.

Pension costs

The charity operates a defined contribution pension scheme for employees. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in year.

Taxation

As a registered charity, Dial Barnsley benefits from rates relief and is exempt from corporation tax on its charitable activities.

DIAL BARNSELY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2021

2. Analysis of Income

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
2a Grants received						
The National Lottery - Reaching Communities	-	42,446	42,446	-	71,602	71,602
The National Lottery - Awards for All	-	-	-	-	7,561	7,561
South Yorkshire Community Foundation	2,124	-	2,124	-	4,352	4,352
Dearne Advice Project	-	12,233	12,233	-	13,811	13,811
Better Together	-	9,746	9,746	-	-	-
BUPA	-	-	-	-	20,471	20,471
Hourbank North	-	-	-	-	5,000	5,000
Central Outreach	-	22,500	22,500	-	32,490	32,490
Royston Advice Project	-	7,680	7,680	-	4,680	4,680
Penistone Outreach	-	10,323	10,323	-	3,233	3,233
Barnsley Community	1,346	-	1,346	-	-	-
Postcode Neighbourhood Trust	-	6,945	6,945	-	-	-
South Wellbeing Fund	-	-	-	-	2,400	2,400
HMRC - Furlough Scheme Grants	555	-	555	-	-	-
BMBC	-	-	-	2,331	-	2,331
BCB Trading	-	-	-	3,002	-	3,002
Shaw Lands Trust	-	-	-	500	-	500
	4,025	111,873	115,898	5,833	165,600	171,433
2b Contracts & fee income						
Service delivery contracts:						
ICAS	-	43,821	43,821	-	44,958	44,958
BMBC - Warm Connections	86,532	-	86,532	79,174	-	79,174
Barnsley and District CAB	54,750	-	54,750	52,416	-	52,416
Charges & fees	-	-	-	897	-	897
	141,282	43,821	185,103	132,487	44,958	177,445

DIAL BARNESLEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2021

3. Analysis of Expenditure by Fund

	2021 £	2020 £
Unrestricted Funds:		
Salaries cost	136,416	143,032
Rent, rates & utilities	5,352	4,324
Telephone & internet	3,442	3,202
Office expenses	6,120	2,652
Staff travel	690	1,162
Volunteer expenses	113	164
Subscription & membership	157	808
Insurance	217	504
Advertising & publicity	110	383
Activities & events	2,034	366
Training	442	80
Repairs & maintenance	713	-
IT Maintenance & Website costs	793	653
Consultancy & professional fees	199	6,516
Accountancy	950	935
Bank charges	152	185
Other	1,979	1,162
Total	159,879	166,128
Restricted Funds:		
Salaries cost	113,580	93,644
Rent, rates & utilities	8,591	8,218
Telephone & internet	5,871	6,111
Office expenses & equipment	3,114	6,282
Staff travel	57	2,065
Volunteer expenses	8	1,866
Events	-	2,620
Advertising & publicity	15	700
Subscription & membership	267	425
Insurance	649	360
Training	276	457
IT Maintenance & Website costs	1,714	1,866
Consultancy & professional fees	2,598	1,640
Grant returned	-	10,100
Other	313	189
Total	137,053	136,543
Designated Funds:		
Depreciation	120	120
	120	120
Total Funds	297,052	302,791

DIAL BARNESLEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2021

4. Staff Costs

	2021	2020
	£	£
Gross salaries	223,841	213,460
Employer's NI	10,869	11,830
Pensions	15,256	11,386
	<u>249,966</u>	<u>236,676</u>

Average number of employees 14 14

No employees received remuneration exceeding £60,000

5. Independent Examination and Accountancy Services

The cost of accountancy services and Independent Examination of accounts for the year was £950 (2020: £935).

6. Tangible Fixed Assets

	Office Equipment	Computer Equipment	Total
Cost			
Balance b/f - 01 May 2020	8,427	17,718	26,145
Additions in year	-	-	-
Disposals	<u>(592)</u>	<u>(6,166)</u>	<u>(6,758)</u>
Balance c/f at 30 April 2021	<u>7,835</u>	<u>11,552</u>	<u>19,387</u>
Depreciation			
Balance b/f - 01 May 2020	7,707	17,718	25,425
Disposals	<u>(592)</u>	<u>(6,166)</u>	<u>(6,758)</u>
Charge for the year	<u>120</u>	<u>-</u>	<u>120</u>
Balance c/f at 30 April 2021	<u>7,235</u>	<u>11,552</u>	<u>18,787</u>
NBV at 30 April 2021	<u>600</u>	<u>-</u>	<u>600</u>
NBV at 30 April 2020	<u>720</u>	<u>-</u>	<u>720</u>

All fixed assets are considered to be for direct charitable purposes.

DIAL BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2021

7. Debtors: amounts falling due within one year

	2021	2020
	£	£
Accrued income	54,920	11,608
Other debtors & prepayments	846	245
	<u>55,766</u>	<u>11,853</u>

8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors/ Accruals:		
Accountancy	950	935
PAYE liability	2,405	3,180
Pension liability	1,462	1,170
	<u>4,817</u>	<u>5,285</u>

9. Trustees Remuneration

No trustee claimed any remuneration in connection with their duties as trustee. Out of pocket expenses to the total value of £160 were paid to one trustee in the previous financial year. There were no other payments or remuneration made to trustees during the period of the accounts.

10. Related Party Transactions

There were no related party transactions in this or the previous financial year.

11. Analysis of Net Assets by Fund

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
30 April 2021				
Fixed Assets	-	600	-	600
Current Assets	102,090	68,664	62,052	232,806
Current Liabilities	(3,689)	-	(1,128)	(4,817)
Total	<u>98,401</u>	<u>69,264</u>	<u>60,924</u>	<u>228,589</u>
30 April 2020				
Fixed Assets	-	720	-	720
Current Assets	147,384	-	80,171	227,555
Current Liabilities	(3,961)	-	(1,324)	(5,285)
Total	<u>143,423</u>	<u>720</u>	<u>78,847</u>	<u>222,990</u>

DIAL BARNSELEY

NOTES TO THE FINANCIAL STATEMENTS continued

FOR THE YEAR ENDED 30 APRIL 2021

12. Movement in Funds

	Opening Balance £	Incoming Resources £	Outgoing Resources £	Fund Transfers £	Closing Balance £
Restricted Funds					
The National Lottery -Reaching Communities	34,626	42,446	(44,229)	(32,843)	-
The National Lottery - Awards for All	7,561	-	-	-	7,561
ICAS	712	43,821	(33,247)	-	11,286
BUPA	16,809	-	(6,211)	-	10,598
Dearne Advice Project	5,873	12,233	(6,868)	(2,000)	9,238
Better Together	-	9,746	(6,097)	(1,590)	2,059
Postcode Neighbourhood Trust	-	6,945	(6,945)	-	-
Hourbank North	131	-	-	(131)	-
Royston Advice Project	671	7,680	(2,991)	-	5,360
Penistone Outreach	1,946	10,323	(2,929)	-	9,340
Central Outreach	10,518	22,500	(27,536)	-	5,482
Total Restricted Funds	78,847	155,694	(137,053)	(36,564)	60,924
Unrestricted Funds					
General Fund	117,178	19,675	(68,003)	(9,600)	59,250
Other Unrestricted Funds	26,245	127,282	(91,876)	(22,500)	39,151
Total Unrestricted Funds	143,423	146,957	(159,879)	(32,100)	98,401
Designated Funds					
Fixed Assets	720	-	(120)	-	600
Provision for Winding up Costs	-	-	-	48,847	48,847
Provision for Staff Absence	-	-	-	9,817	9,817
Contingency Fund	-	-	-	10,000	10,000
Total Designated Funds	720	-	(120)	68,664	69,264
TOTAL FUNDS	222,990	302,651	(297,052)	-	228,589

13. Transfers Between Funds

A total of £36,564 was transferred from the various restricted projects to unrestricted funds as contribution to management and overheads, in accordance with the provisions of the restricted funding.

A total of £68,664 was transferred from the General Fund to Designated funds at the year end, in line with the revised Reserves policy.

14. Designated Funds

Designated funds are unrestricted funds that have been set aside by the trustees for particular purposes/needs.

The value of fixed assets is held in a designated fund, against which depreciation is charged.

The Trustees have also designated funds to support the charity's operational needs, future commitments and statutory obligations. Designated operational and strategic funds at the year-end include:

- Provision for closure costs (£48,847).
- Provision for staff absence (£9,817).
- Contingency fund, for unforeseen events/expenditure (£10,000).

15. Restricted Funds

- The National Lottery Fund (Community Fund) – An additional payment for Covid-19 related activity and to extend the 'Supported Enablement' project to the end of March 2021.
- The National Lottery Fund (Award for All) – A grant to fund the 'Difference I Make' Volunteer Impact Assessment.
- ICAS (Independent Complaints Advisory Service) – restricted funding from Barnsley Metropolitan Borough Council Adult Social Care Services to provide an independent, professional and confidential complaints advocacy support for anyone in Barnsley who has an issue or complaint about health services provided or commissioned by the NHS and social care provided or commissioned by Barnsley Council.
- BUPA – grant funding for the 'Just for Me' project', a peer-led hub for men aged 40-55 with long term conditions who are experiencing mental ill health.
- Dearne Advice Project – a grant received from Barnsley Metropolitan Borough Council, Dearne Area Team, to fund a drop-in service in the Dearne.
- Better Together – A grant from the Disabled People's Organisations (DPO) Covid-19 emergency fund for Covid-19 related activity.
- Postcode Neighbourhood Trust – a grant to contribute to salaries costs to undertake consultation.
- Royston Advice Project - funding from Barnsley Metropolitan Borough Council to provide a Drop-in service in Royston.
- Penistone Outreach – funding from Barnsley Metropolitan Borough Council (Penistone East and West Ward) to provide a Drop-in Advice service in Penistone.
- Central Outreach - grant funding received from Barnsley Metropolitan Borough Council, to fund a drop-in service in the Worsbrough and Stairfoot areas.

