

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

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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.

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

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

aate | Licensed
Accountant

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

		2024		2023	
	Note	£	£	£	£
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 BARNLEY
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 Barnley 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.

DIAL BARNSELEY

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.