

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

**DIAL BARNLEY**  
**REPORT AND ACCOUNTS**  
**YEAR ENDED 30 APRIL 2025**

**DIAL BARNLEY**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**YEAR ENDED 30 APRIL 2025**

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**DIAL BARNSELEY**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 30 APRIL 2025**

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

<b>Charity Number:</b>	1108982
<b>Company Number:</b>	05234581
<b>Trustees &amp; Directors:</b>	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
<b>Chairperson:</b>	Ian Turner
<b>Vice Chair:</b>	Stephen Race
<b>Treasurer:</b>	Anne Tilley
<b>Company Secretary:</b>	Sharon Brown
<b>Chief Executive Officer:</b>	Sharon Brown
<b>Registered office &amp; Principal address:</b>	McLintocks Building Summer Lane Barnsley South Yorkshire S70 2NZ
<b>Bankers:</b>	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB
<b>Independent Examiner:</b>	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**

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**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**

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## **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](http://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**

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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:

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

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.

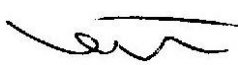
**Risk Management**

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**

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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**

		Unrestricted Funds	Designated Funds	Restricted Funds	2025 Total Funds	2024
	Note	£	£	£	£	£
<b>Income:</b>						
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
<b>Total income</b>		<u>89,015</u>	<u>-</u>	<u>448,683</u>	<u>537,698</u>	<u>507,339</u>
<b>Expenditure</b>						
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	-	-	-	-	-
<b>Total expenditure</b>		<u>147,569</u>	<u>13,920</u>	<u>358,216</u>	<u>519,705</u>	<u>455,547</u>
<b>Net income/expenditure for the year</b>		(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
<b>Total funds carried forward</b>	12	<u>201,457</u>	<u>135,315</u>	<u>75,361</u>	<u>412,133</u>	<u>394,140</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 2025**

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

	<b>Total Funds 2025 £</b>	<b>Prior Year Funds 2024 £</b>
<b>Cash flows from operating activities:</b>		
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
<b>Net cash provided by (used in) operating activities</b>	<b>783</b>	<b>32,990</b>
<b>Cash flows from investing activities</b>	<b>3,239</b>	<b>1,504</b>
<b>Cash flows from financing activities</b>	<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>4,022</b>	<b>34,494</b>
Cash and cash equivalents at the beginning of the reporting period	352,760	318,266
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>356,782</b>	<b>352,760</b>
Cash in hand and at bank	279,821	279,038
Notice deposits	76,961	73,722
<b>Total cash and cash equivalents</b>	<b>356,782</b>	<b>352,760</b>

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

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## **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 2025

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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
	£	£	£	£	£	£
<b>2a Donations &amp; legacies:</b>						
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
	<b>29,795</b>	<b>269,070</b>	<b>298,865</b>	<b>33,717</b>	<b>241,790</b>	<b>275,507</b>
<b>2b Charitable activities:</b>						
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
	<b>55,940</b>	<b>179,613</b>	<b>235,553</b>	<b>57,008</b>	<b>172,987</b>	<b>229,995</b>
<b>2c Other trading activities:</b>						
Fundraising	41	-	41	333	-	333
	<b>41</b>	<b>-</b>	<b>41</b>	<b>333</b>	<b>-</b>	<b>333</b>
<b>2d Investment income:</b>						
Bank interest	3,239	-	3,239	1,504	-	1,504
	<b>3,239</b>	<b>-</b>	<b>3,239</b>	<b>1,504</b>	<b>-</b>	<b>1,504</b>
<b>Total Income</b>	<b>89,015</b>	<b>448,683</b>	<b>537,698</b>	<b>92,562</b>	<b>414,777</b>	<b>507,339</b>

**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
	£	£	£	£	£	£
<b>3a Cost of Raising funds:</b>						
Direct salaries cost	-	-	-	4,389	-	4,389
Support costs (salaries)	3,716	-	3,716	1,097	-	1,097
	<b>3,716</b>	<b>-</b>	<b>3,716</b>	<b>5,486</b>	<b>-</b>	<b>5,486</b>
<b>3b Cost of Charitable Activities:</b>						
<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
	<b>82,938</b>	<b>358,216</b>	<b>441,154</b>	<b>67,076</b>	<b>310,734</b>	<b>377,810</b>
<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
	<b>74,835</b>	<b>-</b>	<b>74,835</b>	<b>69,416</b>	<b>2,835</b>	<b>72,251</b>
<b>Total Cost of Charitable Activities</b>	<b>157,773</b>	<b>358,216</b>	<b>515,989</b>	<b>136,492</b>	<b>313,569</b>	<b>450,061</b>
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3c Other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure</b>	<b>161,489</b>	<b>358,216</b>	<b>519,705</b>	<b>141,978</b>	<b>313,569</b>	<b>455,547</b>

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
	<b>427,347</b>	<b>369,563</b>

Average number of employees	22	20
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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
<b>Cost</b>			
Balance b/f - 01 May 2024	7,835	11,552	19,387
Additions in year	-	-	-
Disposals	-	-	-
Balance c/f at 30 April 2025	<b>7,835</b>	<b>11,552</b>	<b>19,387</b>
<b>Depreciation</b>			
Balance b/f - 01 May 2024	7,835	11,552	19,387
Disposals	-	-	-
Charge for the year	-	-	-
Balance c/f at 30 April 2025	<b>7,835</b>	<b>11,552</b>	<b>19,387</b>
<b>NBV at 30 April 2025</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NBV at 30 April 2024</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
	<b>63,072</b>	<b>60,061</b>

**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
	<b>7,721</b>	<b>18,681</b>

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

## 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 £
<b>Restricted Funds</b>					
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)	-
<b>Total Restricted Funds</b>	<b>78,875</b>	<b>448,683</b>	<b>(358,216)</b>	<b>(93,981)</b>	<b>75,361</b>
<b>Unrestricted Funds</b>					
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
<b>Total Unrestricted Funds</b>	<b>148,144</b>	<b>89,015</b>	<b>(147,569)</b>	<b>111,867</b>	<b>201,457</b>
<b>Designated Funds</b>					
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
<b>Total Designated Funds</b>	<b>167,121</b>	<b>-</b>	<b>(13,920)</b>	<b>(17,886)</b>	<b>135,315</b>
<b>TOTAL FUNDS</b>	<b>394,140</b>	<b>537,698</b>	<b>(519,705)</b>	<b>-</b>	<b>412,133</b>

## 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**

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- 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.