

REGISTERED CHARITY NUMBER: 1117039
REGISTERED COMPANY NUMBER: 05385343

DIALOGUE SOCIETY

(A company limited by guarantee without share capital)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2023

DIALOGUE SOCIETY

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DIALOGUE SOCIETY

Legal and administrative information

Trustees

Beyza Nur Coskun

Muammer Demirpolat

Selcuk Bassoy

Company Number: 05385343

Charity Number: 1117039

Registered Office address

244 Chase Road,
London, N14 6HH

Accountants

AA ACCOUNTANCY SERVICES
244 Chase Road
London
N14 6HH

DIALOGUE SOCIETY

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2022

Directors' Report

Dialogue Society is an organisation that aims to advance social cohesion by connecting communities, empowering people to engage and contributing to the development of ideas on dialogue and community building. It does this by bringing people together through discussion forums, courses, capacity-building publications, and outreach.

Overview

Our activities between 1st April 2022 and 31st March 2023 can be summarised as the Talking Bubble Project; the Dialogue Society Book Group; academic workshops; publications; Courses and discussion forums on various themes in different formats; Life of a Chickpea Project; the delivery of various intercultural community events including Christmas and fast-breaking iftar dinners; Interfaith Week activities; training and support to our branches and fundraising. We are pleased to note that Dialogue Society was awarded 'LSE Voluntary Organisation of the Year 2022'.

Our main activities can be summarised in detail under the headings below:

Talking Bubble Project: The Talking Bubble project, launched during the COVID-19 pandemic, has left a notable imprint on numerous lives. Through our befriending campaign, our objective is to mitigate the challenges posed by loneliness by connecting individuals at risk with a phone befriender. Our campaign now provides much-needed provision in over 20 different languages.

The Dialogue Society Book Group: The Dialogue Society Book Group has been going on and growing for the last ten years. It explores the capacity of books to provide windows into different cultural and intercultural worlds. A series of quality novels available at local libraries are chosen and discussed within a relaxed, sociable setting at the Dialogue Society offices and online platforms.

Academic workshops: Organised by the Journal of Dialogue Studies in partnership with the University of Wales Trinity Saint David, a full-day academic workshop invited scholars and practitioners who wish to explore ideas and share their research findings on the theme of 'Governance for the Human Future: The Centrality of Dialogue'. The workshop aimed to help explore the ways international governance processes might be improved by drawing on insights from innovative dialogue theory and good dialogue practices.

Publications: A special issue of the Journal of Dialogue Studies has been published, featuring papers invited and submitted for the seminar series on 'Inter-Religious and Inter-Convictional Dialogue'. This volume explores the fields of Inter-Religious and Inter-Convictional Dialogue'. We also published a community manual entitled 'How to Run Online Interfaith Dialogue'. This manual serves the primary aim of informing the practices of online interfaith dialogue by identifying and providing community-centric guidance on how best to bring faith communities together. Additionally, we have initiated a new publishing project - the Ramadan Journal- to complement our fast-breaking iftar events. This was followed by the Christmas Journal, where we hope to bring diverse voices together from the community, focussing on the theme of 'Christmas is Community.'

Courses and discussion forums: During this period, we organised several discussion forums in varying formats to achieve critical, open, and meaningful dialogue by bringing people together. A wide range of discussions were held covering multiple issues relevant to our areas of interest, such as the seminar series held in partnership with the Oxford Centre for Religion and Culture, based at Regent's Park College, University of Oxford, on 'Inter-Religious and Inter-Convictional Dialogue', 'Empowering Women and Girls: Leicester Case' presented at the United Nations NGO Commission on the Status of Women.

Life of a Chickpea: This newly initiated community project uses the humble chickpea's journey as a metaphor for understanding societal models, British values, and individual roles in a diverse community. Through seminars organised in schools and similar venues, we aim for all students to understand the significance of dialogue at community levels, encourage the engagement of dialogue among youth, and raise awareness of the concepts of equality, diversity and inclusion.

Community Events: Throughout this timeframe, we had the privilege of once again assembling in person to organise various community activities, overcoming the challenges presented by the lockdowns of the past two years. This ranged from organising fast-breaking community iftar dinners across the country with a theme of 'Rekindling Community Spirit', including the IftarMe project to bring dialogue into our homes to foster cohesion in society, to 'get-together' Christmas dinners around the theme of 'Christmas is Community', bringing hundreds of diverse communities together across the UK to celebrate and find constructive solutions to our shared difficulties. Other community activities included inter-faith visits to places of worship, sending thousands of Christmas cards and heart-warming gifts, engaging in arts and crafts with local elderly communities, participating in park clean-ups, joining in the Queen's Platinum Jubilee events, initiating the 'Ride for Friendship Challenge' to build friendships, hosting fundraising coffee morning events for good causes, organising picnics, presenting live music and conducting art workshops and performances.

Interfaith Week activities: Our dialogue volunteers were actively involved in the festivities of the interfaith week celebrated across the UK. Collaborating with local stakeholders and community groups, Dialogue Society Branches orchestrated numerous events during this period, each addressing various themes that resonate closely with our communities' concerns. Notably, they coordinated several 'Noah's Pudding' events, encompassing dinners at schools, local places of worship, our dialogue centres, and other community hubs. Thousands of bowls were shared with neighbours as a contribution to the interfaith week. The 'Noah's Pudding' project, ongoing for more than seventeen years, has evolved into a well-known brand and a means for building more cohesive societies.

Fundraising: We have continued our fundraising activities through regular donations and contributions from our supporters, as well as by selling books and goods and eBay sales throughout the year to raise funds and facilitate dialogue between different community groups.

Selcuk Basso

Date 25 October 2023

Chairman of the Board of Trustees

DIALOGUE SOCIETY

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF DIALOGUE SOCIETY

I report on the accounts of the charity for the period ended 31 March 2023 which are set out on pages 10 to 20

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment Act 2005 and the Charities Accounts Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks 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 I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than disclosed below.

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations

- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AA ACCOUNTANCY SERVICES

Chartered Certified Accountant

244 Chase Road, London, N14 6HH

Date: 25 October 2023

DIALOGUE SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
INCOME AND EXPENDITURES					
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary income	2	117662	72563	190,225	143,518
Activities for generating funds	3	126923	0	126923	210060
Investment income	4	0	0	0	0
Incoming resources from charitable activities	5	0	0	0	0
Other incoming resources	6	23880	-	23880	23983
TOTAL INCOMING RESOURCES		<u>268465</u>	<u>72563</u>	<u>341028</u>	<u>377561</u>
RESOURCES EXPENDED					
charitable Activities	7	257877	58163	316040	408406
Governance Costs	8	14340	9000	23340	23296
Other resources expended	9	0	0	0	0
TOTAL RESOURCES EXPENDED	11	<u>272217</u>	<u>67163</u>	<u>339380</u>	<u>431702</u>
NET INCOMING/(OUTGOING) RESOURCES					
before transfers	21	-3752	5400	1648	-54141
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS FOR THE YEAR		-3752	5400	1648	-54141
Total Funds at 1 April 2022		67520		67520	121661
Prior Year Adjustment (Note 19)		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Funds at 31 March 2023		<u>63768</u>	<u>5400</u>	<u>69168</u>	<u>67520</u>
		=====	=====	=====	=====

The notes on pages 12 to 22 form part of these accounts.

DIALOGUE SOCIETY

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	15	20382	20716
		<u>20382</u>	<u>20716</u>
CURRENT ASSETS			
Debtors	16	19464	138480
Stocks		34200	
Cash at bank and in hand		30720	48112
		<u>84384</u>	<u>186592</u>
CREDITORS: Amounts falling due within one year	17	<u>(21320)</u>	<u>(121722)</u>
Net current assets / (liabilities)		63064	64870
CREDITORS: Amounts falling due more than one year	18	<u>-14278</u>	<u>-18066</u>
Total assets less current liabilities		69168	67520
		=====	=====
CHARITY FUNDS			
Restricted funds	20	5400	0
Unrestricted funds	20	<u>63768</u>	<u>67520</u>
		69168	67520
		=====	=====

The notes on pages 16 to 24 form part of these accounts.

Approved by the Board of Trustees on 20 October 2023. and signed
on its behalf by Selcuk Bassoy, Trustee.

Selcuk Bassoy
Chairman

DIALOGUE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

DIALOGUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES (continued)

1.5 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	25% reducing balance
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1.6 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

1.7 Programme related investment

Programme related investments are stated at the cost of investment.

2. VOLUNTARY INCOME	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Donations	117662	4360	122022	115272
Grants		68203	68203	28246
Voluntary Income	117662	72563	190225	143518

3. TRADING ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Charity trading income				
Charity trading income-Domestic	126923	0	126923	210060
Net income from trading activities	126923	0	126923	210060

DIALOGUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

4. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Rental Income		0	0	0

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Charitable Activities	0	0	0	0

6. OTHER INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Other incoming resources	23880	0	23880	23983

7. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Investment Income	0	0	0	0
Charitable Activities	257877	58163	316040	408406
	<u>257877</u>	<u>58163</u>	<u>316040</u>	<u>408406</u>

SUMMARY BY EXPENDITURE TYPE

	Staff Costs £	Other Costs £	2022 Total £	2021 Total £
Investment Income	0	0	0	0
Charitable Activities	107552	231828	339380	431702
	<u>107552</u>	<u>231828</u>	<u>339380</u>	<u>431702</u>

DIALOGUE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. GOVERNANCE COSTS

	Unrestricted	Restricted	2023	2022
	Funds	Funds	Total	Total
	£	£	£	£
Governance- Accountants fees	1400		1400	1000
Governance - Premises costs for head office	3210		3210	3572
Governance - telephone	156		156	227
Governance expense - computer expenses	114		114	262
Governance expense - wages and salaries	1755	9000	10755	11785
Governance expense - NI	7205		7205	5950
Governance - depreciation - tangible fixed assets	500		500	500
	<u>14340</u>	<u>9000</u>	<u>23340</u>	<u>23296</u>
	=====	=====	=====	=====

9. OTHER RESOURCES EXPENDED

	Unrestricted	Restricted	2023	2022
	Funds	Funds	Total	Total
	£	£	£	£
Loss((profit) on disposal of fixed asset	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	=====	=====	=====	=====

10. DIRECT COSTS

	Basis of	Unrestricted	Restricted	2023	2022
All Charitable activities	Allocation	Funds	Funds	Total	Total
		£	£	£	£
Charitable Contributions/Purchases	Direct	97370		97370	195017
Cleaning	Direct	2854		2854	0
Staff training and welfare	Direct	2049		2049	2569
Premises	Direct	18894	10000	28894	32151
Insurance	Direct	848		848	341
Books and magazine	Direct	2490	15000	17490	11000
Bursary and grants	Direct	0		0	1000
Printing, Postage and Stationary	Direct	3969		3969	1991
Motor expenses	Direct	954		954	456
Office / admin expenses	Direct	1230		1230	727
Telephone and internet	Direct	1403		1403	2042
Travel and substance	Direct	3296		3296	224
Repairs and Renewals	Direct	0		0	1091
Bank Charges	Direct	1133		1133	1965
Consultancy fees	Direct	12458		12458	17450
Subscriptions	Direct	1122		1122	672
Miscellaneous	Direct	169		169	255
Advertising	Direct	4030		4030	137
Paypal/ebay fees	Direct	1099		1099	6462
Software	Direct	1029		1029	2358
Wages and salaries	Direct	63634	33163	96797	106062
Pension	Direct	1803		1803	1506
Accommodation	Direct	11900		11900	1080
Courier	Direct	518		518	1167
Editing	Direct	0		0	17237
Equipment expensed	Direct	1029		1029	97
Service charges	Direct	5848		5848	210

Meeting and event expenses

Direct	<u>16748</u>		<u>16748</u>	<u>3139</u>
	<u>257877</u>	<u>58163</u>	<u>316040</u>	<u>408406</u>
	=====	=====	=====	=====

DIALOGUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

11. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff Costs £	Depreciation £	Other Costs £	2023 £	2022 £
Investment Income	0	0	0	0	0
Charitable Activities	107552	500	231328	339380	408406
Charitable activities	107552	500	231328	339380	408406
Governance	17960	500	4880	23340	23296
Loss on disposal of fixed assets	0	0	0	0	0
	125512	1000	236208	362720	23296

12. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken		Total	Total
	Directly £	Support Costs £	2023 £	2022 £
Investment Income	0	0	0	0
Charitable Activities	58163	23340	81503	23296
Total	58163	23340	81503	23296

13. NET INCOMING RESOURCES

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets: owned by charity	500	500
Auditor's remuneration	0	0
Governance Accountant fees	1400	1000

During the year, no Trustees received any remuneration (2022 -£NIL).

During the year, no Trustees received any benefits in kind (2022 -£NIL).

During the year, no Trustees received any reimbursement of expenses (2022 -£NIL).

14. STAFF COSTS

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	107552	106062
Social security costs	9008	7456
	116560	113518

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

2023 No.	2022 No.
11	10

No employee received remuneration amounting to more than £60,000 in either year.

DIALOGUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

15. TANGIBLE FIXED ASSETS

	Land & Buildings	Fixtures & Fittings	Motor Vehicles	TOTAL £
Cost				
At 01.04.2022	0	31016	0	31016
Additions	0	166		166
At 31.03.2023	0	31182		31182
Depreciation				
At 01.04.2022	0	10300	0	10300
charge for period	0	500		500
At 31.03.2023	0	10800	0	10800
Net book values				
At 31.03.2023	0	20382	0	20382
At 31.03.2022	0	20716	0	20716

DIALOGUE SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. DEBTORS

	2023	2022
	£	£
Due after more than one year		
Other Debtors	0	0
Due within one year		
Trade debtors		
Other debtors	19464	138480
	<u>19464</u>	<u>138480</u>

17. CREDITORS: Amount falling due within one year

	2023	2022
	£	£
Bank loans and Overdraft	0	0
Trade creditors	538	156
Other taxation and social security	8879	5165
Other creditors	11903	116401
Accruals and deferred income	0	0
	<u>21320</u>	<u>121722</u>

18. CREDITORS: Amount falling due after one year

	2023	2022
	£	£
Bank loans	14278	18066
Other creditors	0	0
	<u>14278</u>	<u>18066</u>

DIALOGUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

19. PRIOR YEAR ADJUSTMENT

There is no prior year adjustment this year

20. STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In/Out £	Carried Forward £
Designated Funds					
General Funds					
General Funds-all funds	67520	268465	(272217)	0	63768
Total Unrestricted funds	<u>67520</u>	<u>268465</u>	<u>(272217)</u>	<u>0</u>	<u>63768</u>
Restricted funds					
Restricted funds-all funds	0	72563	(67163)	0	5400
Total of funds	<u>67520</u>	<u>341028</u>	<u>(339380)</u>	<u>0</u>	<u>69168</u>
SUMMARY OF FUNDS					
	Restated Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In/Out £	Carried Forward £
General Funds	67520	268465	(272217)	0	63768
Restricted funds	0	72563	(67163)	0	5400
	<u>67520</u>	<u>341028</u>	<u>(339380)</u>	<u>0</u>	<u>69168</u>

DIALOGUE SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2022	2021
	£	£	£	£
Tangible fixed assets	20382	0	20382	20716
Debtors due after more than 1 year	0	0	0	0
Current assets	84384	0	84384	186592
Creditors due within one year	(21320)	0	(21320)	(121722)
Creditors due in more than one year	-14278	0	-14278	-18066
	69168	0	69168	67520

23. RELATED PARTY TRANSACTIONS

There was not any related party transaction with any of the trustees this year and last year.