

DIAL WEST CHESHIRE

England & Wales - Charity number 1156120

Details

Status Registered

Legal form Charitable company

Company number [08831095](#)

Registered 2014-03-11

Register [View on the Charity Commission register](#)

Contact

Address Dial House
Hamilton Place
Chester
Cheshire
CH1 2BH

Phone 01244345655

Email contactus@dialwestcheshire.org.uk

Website www.dialwestcheshire.org.uk

Activities

Objects: TO RELIEVE PEOPLE WITH DISABILITIES LIVING IN THE WEST CHESHIRE AND SURROUNDING AREA SO THAT THEY MAY LEAD ACTIVE AND FULFILLING LIVES INTEGRATED IN SOCIETY

Activities: The charity provides a range of disability-related services including:. Advice & Information - with a focus on welfare benefits and disability rights. Community Cafe - serving healthy, home-cooked food at affordable prices. Shopmobility - daily hire of mobility scooters and wheelchairs plus sales of disability aids. Volunteer scheme - with opportunities for training and development

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Elderly/old People, People With Disabilities

Geography

- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£602,857	£625,256	£236,873	17
2024-03-31	£604,609	£602,516	£259,272	17
2023-03-31	£666,474	£683,217	£257,179	20
2022-03-31	£570,169	£597,982	£273,922	20
2021-03-31	£598,605	£543,094	£301,735	21

Trustees

Name	Role	Appointed
PETER JAMES PATRICK DEVINE	Chair	2014-01-09
Andrea BULLOUGH		2025-06-03
Jacqueline Davis		2022-06-28
Michael Robert MITCHELL		2025-07-07
PATRICIA BELL		2014-01-09
Paul Donald Cooper		2021-03-10
Susan Povah		2021-10-12

DIAL WEST CHESHIRE

England & Wales - Charity number 1156120

Accounts

Charity registration number 1156120 (England and Wales)

Company registration number 08831095

DIAL WEST CHESHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DIAL WEST CHESHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Bell P Devine P D Cooper S Povah J Davis A Bullough M Mitchell Y Thorman	(Appointed 3 June 2025) (Appointed 7 July 2025) (Appointed 16 July 2025)
Charity number	1156120	
Company number	08831095	
Registered office	Dial House Hamilton Place Chester Cheshire CH1 2BH	
Independent examiner	Mitchell Charlesworth 24 Nicholas Street Chester CH1 2AU	

DIAL WEST CHESHIRE

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DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Objects

Dial West Cheshire's (henceforth known as DWC) objects are to support people with disabilities living in West Cheshire and the surrounding area so that they may lead active and fulfilling lives integrated in society. We achieve our objects by delivering a range of services aimed at reducing poverty and improving economic status, reducing social isolation, improving health and well-being, raising awareness of needs and aspirations and providing opportunities for volunteering, training and employment.

Public Benefit

As a user-led organisation providing a range of services which aim to enable disabled people and older people to live sustained, independent lives the directors believe that the aim, objectives and services provided by DWC reflected in the above paragraphs are compliant with the Charities Commission Guidance on Public Benefit and the public benefit is further exemplified in the following statements of Achievements and Performance.

Achievements and performance

The past year has seen our client group of disabled people and older people, who often live on fixed, low incomes such as benefits and pensions, significantly impacted by the cost-of-living crisis. Higher costs and financial austerity also presented challenges, as well as opportunities, for DWC. The government cuts, such as the removal of the winter fuel allowance has seriously impacted many of our clients and disabled/older people in general.

Our workforce of staff and volunteers continue to adopt hybrid working arrangements, whereby some people work from home as well as from an office location. Our teams responded well to supporting our clients, through the introduction of new initiatives as well as long-standing services. The Community Café continues to grow due to our excellent menu and the work of our staff/volunteers. We recently introduced the Chatty Café scheme and continue to support our clients and customers with the Cadent and NHS Health Checks for clients with learning disabilities.

An on-going collaboration with Cheshire West and Chester Council, we have continued to allocate awards from the Household Support Fund (HSF), to assist disabled individuals affected by rising costs, including support for expenses such as energy and food.

The West Cheshire Autism Hub service, which has been based at Dial House since May 2023, has become a centre of information/advice and support to the autism adult community. The potential to expand the support available to autistic adults and their families is high on our wish list and feel confident this may be developed.

DWC keeps abreast of policy initiatives, local and national strategies, as well as funding and training opportunities, via our membership of various networks and forums, including Cheshire West and Chester Council's Corporate Disability Access Forum and Supported Employment Network, Cheshire Disabled People's Panel, West Cheshire Mental Health Alliance, Cheshire West Voluntary Action's Membership Network and Volunteer Managers Network, and the West Cheshire Food Partnership. Such memberships enable us to keep in touch with relevant topics and be an influential voice for disabled people.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

DWC continues to provide the following range of disability-related services:

- Advice and Information - with a focus on welfare benefits and disability rights, the Cadent Project and NHS Health Checks for adults with learning disabilities.
- West Cheshire Autism Hub – community-based support for autistic adults, making it easier for people to get the help they need. The “drop-in” sessions on a Wednesday afternoon, are particularly popular and well attended.
- Community Café - serving home-cooked food and snacks at competitive prices. The Chatty Café Scheme and various clubs that meet within the café.
- Volunteering - developing people from the community to help others within the community, with extensive opportunities for training and development.

Highlights of the year include:

- Retention of the Advice Quality Standard (AQS) by our Disability Rights team following an assessment and on-site audit by the accrediting body.
- Embedding the West Cheshire Autism Hub service further into Dial West Cheshire and planning to expand the service to support more autistic and neurodiverse people.
- Extension of our Early Intervention and Prevention (EIP) funding to support disabled people to be active members within the community through supported volunteering.
- Supporting Cheshire West and Chester Council to distribute money from the Household Support Fund to local disabled people ‘most in need’ due to cost of living pressures.
- Dial West Cheshire volunteers being presented with the Mental Health Volunteer of the Year and Older Volunteer of the Year awards at Cheshire West Voluntary Action’s 2023 volunteer awards ceremony.
- T-Club has gone from strength to strength and has a normal attendance of 30 people each month for lunch, a presentation of numerous topics and socialising.

DWC’s services are primarily delivered by teams comprising of paid staff supported by volunteers. The T-Club is completely run by volunteers.

We encourage people with disabilities and health conditions to volunteer with us (over 70% of our workforce has a disability or long-term health condition). The dedicated team of volunteers, trustees and paid staff included over 80 people who were involved in delivering or supporting our services during 2024/25.

The following information highlights progress and achievements over the past year and provides some examples of how DWC positively ‘makes a difference’ through the delivery of high quality, efficient and effective services that meet the many health, social care and wellbeing needs of thousands of people who benefit from the work of our charity.

Disability Rights – Advice & Information

Advice & Information is available from the charity’s Disability Rights Centre in Chester. The service offers appointments by telephone, face-to-face or by video call. Working with Cheshire West and Chester Council the team has made Household Support fund awards to people impacted by the cost-of-living crisis.

We also deliver the Cadent project which encourages people to register with the Priority Register for utility services, also helping them to look at cost efficiency measures within the home, ensuring their homes are suitably insulated and fit for purpose.

During 2024/25 the team:

- responded to over 2000 enquiries.
- from more than 1100 people
- and helped to secure approximately £1.5million of financial entitlements for clients.

Helping people to navigate their way through complex welfare systems, claim their full and correct entitlement to benefits, access the Household Support Fund as well as access relevant support services, can minimise poverty and isolation and help people to live full and active lives.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

In addition to the appointment-based service funded by Cheshire West and Chester Council, we have provided benefits advice for people with mental health difficulties in accordance with funding from Cheshire and Wirral Partnership Trust.

We promote annual health checks for adults and learning disabilities through outreach, 1-2-1's and social media.

Community Café

The Community Café makes important contributions to our overall objects by providing a social environment where friends can meet to enjoy meals or snacks at competitive prices as well as making clients feel welcome at the centre whilst waiting to see an adviser. By joining the Chatty Café scheme - the café helps to support disadvantaged people.

The cafe has also been used to host activity sessions, including in-house groups such as the Dial Zoomers, as well as those delivered by partner organisations.

Other Activities

Group activities have been popular throughout the year, with our own T-Club meeting regularly, where people over 50 yrs old can meet up once a month to enjoy lunch and social interaction.

In addition, external groups who work with people with learning disabilities, autism and mental health difficulties have used our premises to deliver wellbeing and social activities.

Financial review

Income for the year amounted to £602,857. We worked hard to maintain existing funding as well as securing new income sources to enable us to remain a financially viable organisation and continue to deliver valuable services.

We acknowledge the importance of our partnerships with public bodies such as Cheshire West & Chester Council, Cheshire & Wirral Partnership NHS Foundation Trust and the newly established Cheshire and Merseyside Integrated Care Board. In addition, we have also benefitted from fixed-term, project-based funding dedicated to the West Cheshire Autism Hub Provision. Donations and support from people and organisations in the local community, as well as the efforts of staff and volunteers to support fundraising events, are very much appreciated.

Other grant funding received during this period includes:

- The Ursula Keyes Trust for a laptop and phone for developing our social media presence.
- Anne Duchess of Westminster Fund for a replacement EPOS system and equipment for the café as well as a contribution towards cafe staffing costs.
- Cheshire West and Chester Welcoming Spaces Grant Fund 2024-25 – for café renovation and re-upholstering of chairs
- UKSPF funding – we fulfilled our commitment to the funding received for 2024/2025 and with this, secured a further year of full funding.

Overall expenditure for DWC amounted to £625,256, resulting in a shortfall of £22,399. Securing income and managing finances effectively are increasingly a challenging task, especially given the difficult conditions anticipated for the foreseeable future.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Going concern

The Trustees have considered DWC's ability to continue as a going concern. While the financial statements have been prepared on the going concern basis, the Trustees acknowledge that there are minor concerns regarding DWC's ability to meet its obligations as they fall due over the foreseeable future. These concerns arise as the current financial climate for charity funding in the UK is challenging but resilient. Charitable organisations must operate within a complex funding environment, carefully balancing decreased government contributions and variable public donations with innovative strategies for fundraising and service provision. The sector's adaptability, coupled with ongoing public support, provides optimism for maintaining meaningful impact despite continued economic uncertainty.

The Trustees have reviewed projected cash flows and considered various mitigating actions available to DWC. Based on this review, and after making reasonable enquiries, the Trustees consider that DWC has adequate resources to continue in operational existence from the date of approval of these financial statements (December 2026). Accordingly, the Trustees continue to adopt the going concern basis in preparing these financial statements.

Nevertheless, the Trustees will continue to closely monitor DWC's financial position and take appropriate actions as necessary to address any emerging risks relating to going concern.

Reserves policy

Trustees monitor and review overall finances throughout the year in accordance with our Financial Management policy.

The current aim is to maintain free reserves of £342,256 being a level which equates to approximately 9 months of core resources expended during the current, budgeted year (2025 - 2026). The current level of unrestricted funds stands at £236,873.

Risk Management

The trustees consider the major risks that DWC faces each financial year, with time allocated at board meetings to review those risks. DWC has developed a risk register to monitor and control the risks and to mitigate any impact they may have on the organisation in the future. DWC undertakes a comprehensive review and update of risks annually.

Plans for future periods

The first priority of the trustees is to ensure the sustainability of DWC in a way which does not compromise the health, safety and wellbeing of its staff, volunteers and beneficiaries or detract from DWC's core purpose. The trustees acknowledge that DWC did not cover its costs during the year 2024/25.

Constraints on public sector finances continue to put pressure on our income from those sources. We continue to develop our self-generated income, although income from consumers is likely to be limited due to inflationary pressures and the poor state of the economy.

During the coming year DWC intends to continue to deliver core services which link to our vision of a society where disabled people and older people can participate equally as full citizens.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Priorities for the coming year include:

- Securing our existing income sources and developing new ones. Such funding includes statutory sector grants and contracts for core services such as advice. Potential new opportunities include projects aligned to the needs of autistic and neurodiverse people and their families.
- Increasing self-generated income from both the consumer and business sectors. Explore new areas of business income that could be undertaken by DWC.
- Review the staffing structure to ensure arrangements for management, service delivery and back-office support are in place and financially viable.
- Actively seeking new premises and continuing to explore how to make best use of our present premises.
- Refreshing the marketing and communications strategy, to include arrangements for internal communication (staff/volunteer bulletin), demonstrating our impact and the outcomes we achieve for service users.
- Continuing to explore opportunities for partnership work.

Acknowledgements

The Board wishes to acknowledge the contributions made by all staff, volunteers, customers and suppliers to the ongoing success of DWC.

Furthermore, we thank the organisations who provide us with funding by way of awarding contracts and grants, or buying our services, or making donations. Such funding makes invaluable contributions to our ability to improve the lives of disabled people.

Structure, governance and management

Organisation

Dial West Cheshire formed as a company limited by guarantee (number 8831095) and registered charity (number 1156120) in January 2014 by way of a merger with DIAL House Chester (charity number 518908). The new company (and charity) builds upon DIAL House Chester's long history and reputation for providing valuable, award-winning services for disabled people in west Cheshire and the surrounding area. The organisation continues to provide a range of disability-related services which aim to enable disabled people and older people to live sustained independent lives.

Effective governance is delivered by a Board of directors who are also the trustees. The current Articles of Association stipulate that "the majority of the directors shall be disabled persons or persons with experience of disability". Board meetings are held at least four times a year with additional Sub-committee or task and finish groups convened when required.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

P Bell

P Devine

A K Rigby

(Resigned 31 October 2024)

P D Cooper

S Povah

J Frowe

(Resigned 13 February 2025)

J Davis

A Bullough

(Appointed 3 June 2025)

M Mitchell

(Appointed 7 July 2025)

Y Thorman

(Appointed 16 July 2025)

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

The charity has condensed good practice guidance regarding the recruitment of trustees into an internal procedure which, together with a trustee role description and application form, form the basis of the trustee recruitment process. Trustee vacancies are publicised and promoted using a variety of methods and channels, including via local networks (public, private and third sector), websites and social media.

All trustees are offered an induction, with further training accessed via resources available from the Charity Commission as well as via the charity's membership of organisations such as Cheshire West Voluntary Action (CWVA) and National Council for Voluntary Organisations (NCVO).

Accounting and Reporting Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of the financial position at the end of the year.

In preparing the financial statements the trustees have particularly reviewed the Statement of Recommended Practice (SORP) requirements and best practice and have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- Prepared the financial statements on the going concern basis (unless it is inappropriate to assume that the charity will continue).

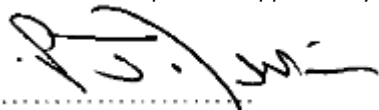
The trustees have overall responsibility for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with charity law. The trustees are also responsible for safeguarding the charity's assets, and hence for taking any reasonable steps for the detection and prevention of fraud and other irregularities.

Day-to-day management of the organisation is delegated to the Chief Officer who is supported by a senior management team.

Independent Examiner

It is proposed that Rob Hall, FCA, Mitchell Charlesworth be re-appointed as the examiner for the ensuing year at the next AGM.

The trustees' report was approved by the Board of Trustees.



P Devine
Trustee

9 December 2025

DIAL WEST CHESHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DIAL WEST CHESHIRE

I report to the trustees on my examination of the financial statements of Dial West Cheshire (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

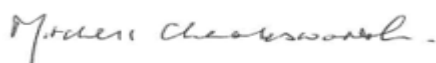
Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Robert Hall, FCA
Mitchell Charlesworth

24 Nicholas Street
Chester
CH1 2AU

Dated: 10 December 2025

DIAL WEST CHESHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	6,315	473,764	480,079	12,265	471,900	484,165
Charitable activities	4	107,228	-	107,228	113,167	-	113,167
Other trading activities	5	3,865	-	3,865	6,420	-	6,420
Investments	6	2,882	-	2,882	857	-	857
Other income	7	8,803	-	8,803	-	-	-
Total income		<u>129,093</u>	<u>473,764</u>	<u>602,857</u>	<u>132,709</u>	<u>471,900</u>	<u>604,609</u>
Expenditure on:							
Raising funds	8	1,502	28	1,530	1,723	48	1,771
Charitable activities	9	149,990	473,736	623,726	128,893	471,852	600,745
Total expenditure		<u>151,492</u>	<u>473,764</u>	<u>625,256</u>	<u>130,616</u>	<u>471,900</u>	<u>602,516</u>
Net income/(expenditure) and movement in funds		(22,399)	-	(22,399)	2,093	-	2,093
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>259,272</u>	-	<u>259,272</u>	<u>257,179</u>	-	<u>257,179</u>
Fund balances at 31 March 2025		<u>236,873</u>	-	<u>236,873</u>	<u>259,272</u>	-	<u>259,272</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DIAL WEST CHESHIRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		1,062		8,796
Current assets					
Stocks	16	305		13,386	
Debtors	17	32,845		48,307	
Cash at bank and in hand		251,261		223,118	
		<u>284,411</u>		<u>284,811</u>	
Creditors: amounts falling due within one year	18	<u>(48,600)</u>		<u>(34,335)</u>	
Net current assets			<u>235,811</u>		<u>250,476</u>
Total assets less current liabilities			<u>236,873</u>		<u>259,272</u>
The funds of the charity					
Unrestricted funds	21		<u>236,873</u>		<u>259,272</u>
			<u>236,873</u>		<u>259,272</u>

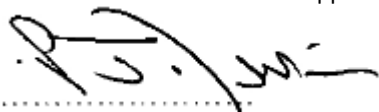
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 9 December 2025



P Devine
Trustee

Company registration number 08831095 (England and Wales)

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Dial West Cheshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Dial House, Hamilton Place, Chester, Cheshire, CH1 2BH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when it is incurred and is recorded gross of related income on the following bases:

- Charitable expenditure comprises direct expenditure including direct staff costs attributable to its activities.
- Governance costs comprise those incurred as a result of constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	6,315	-	6,315	12,265	-	12,265
Grant and contract funding	-	473,764	473,764	-	471,900	471,900
	<u>6,315</u>	<u>473,764</u>	<u>480,079</u>	<u>12,265</u>	<u>471,900</u>	<u>484,165</u>
Donations and gifts						
Other	6,315	-	6,315	12,265	-	12,265
	<u>6,315</u>	<u>-</u>	<u>6,315</u>	<u>12,265</u>	<u>-</u>	<u>12,265</u>
Grants and contracts receivable for core activities						
CWAC Advice	-	55,000	55,000	-	55,000	55,000
CWAC Shopmobility	-	125,291	125,291	-	132,000	132,000
CWAC Early Intervention and Prevention	-	15,922	15,922	-	36,683	36,683
UK Shared Prosperity Fund	-	55,435	55,435	-	40,260	40,260
West Cheshire Clinical Commissioning Group	-	10,500	10,500	-	33,465	33,465
C&M NHS Autism Hub	-	127,740	127,740	-	73,804	73,804
Building Better opportunities (New Leaf Project)	-	-	-	-	14,653	14,653
CWAC Skills & Employment Grant	-	-	-	-	4,000	4,000
Hub Driving Mobility	-	21,913	21,913	-	21,500	21,500
Other	-	61,963	61,963	-	60,535	60,535
	<u>-</u>	<u>473,764</u>	<u>473,764</u>	<u>-</u>	<u>471,900</u>	<u>471,900</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable sales		
Sale of goods	107,228	113,167

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	1,400	4,030
Sponsorships and social lotteries	2,465	2,390
Other trading activities	3,865	6,420

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,882	857

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	8,803	-

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Advertising	-	28	28	-	48	48
Other fundraising costs	1,502	-	1,502	1,723	-	1,723
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fundraising and publicity	1,502	28	1,530	1,723	48	1,771
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>1,502</u>	<u>28</u>	<u>1,530</u>	<u>1,723</u>	<u>48</u>	<u>1,771</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Charitable activities

	2025	2024
	£	£
Staff costs	407,676	387,007
Depreciation and impairment	11,434	8,142
Cafe purchases	6,679	8,447
Rent	26,465	28,372
Rates and water	1,265	1,312
Light and heat	9,181	12,912
Repairs and maintenance	6,692	6,152
Insurance	8,475	6,932
Subscriptions and publications	1,953	2,093
Staff and volunteers costs	17,093	16,342
General expenses	45,661	48,494
	<u>542,574</u>	<u>526,205</u>
Share of support costs (see note 10)	20,877	20,781
Share of governance costs (see note 10)	60,275	53,759
	<u>623,726</u>	<u>600,745</u>
	<u><u>623,726</u></u>	<u><u>600,745</u></u>
Analysis by fund		
Unrestricted funds	149,990	128,893
Restricted funds	473,736	471,852
	<u>623,726</u>	<u>600,745</u>
	<u><u>623,726</u></u>	<u><u>600,745</u></u>

10 Support costs allocated to activities

	2025	2024
	£	£
Telephone	4,860	5,224
Computer expenses	12,713	12,050
Printing, postage and stationery	3,303	3,507
Governance costs	60,276	53,759
	<u>81,152</u>	<u>74,540</u>
	<u><u>81,152</u></u>	<u><u>74,540</u></u>
Analysed between:		
Charitable activity	81,152	74,540
	<u><u>81,152</u></u>	<u><u>74,540</u></u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	11,434	8,142
Profit on disposal of tangible fixed assets	(8,803)	-
	<u> </u>	<u> </u>

12 Trustees

Three trustees were reimbursed £316 (2024 - £471) for expenses incurred undertaking board related duties.

13 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administrative staff	17	17
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	399,915	380,111
Other pension costs	7,761	6,896
	<u> </u>	<u> </u>
	<u>407,676</u>	<u>387,007</u>

Redundancy and termination payments totalling £6,908 (2024: £nil) were made in the reporting period. These were made up of redundancy pay and pay in lieu of notice.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel, who is the Chief Officer, is as follows.

	2025	2024
	£	£
Aggregate compensation	50,032	49,781
	<u> </u>	<u> </u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2024	129,955
Additions	4,762
Disposals	(37,770)
	<hr/>
At 31 March 2025	96,947
	<hr/>
Depreciation and impairment	
At 1 April 2024	121,158
Depreciation charged in the year	11,434
Eliminated in respect of disposals	(36,707)
	<hr/>
At 31 March 2025	95,885
	<hr/>
Carrying amount	
At 31 March 2025	1,062
	<hr/> <hr/>
At 31 March 2024	8,796
	<hr/> <hr/>

16 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	305	13,386
	<hr/> <hr/>	<hr/> <hr/>

17 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	20,361	31,261
Prepayments and accrued income	12,484	17,046
	<hr/>	<hr/>
	32,845	48,307
	<hr/> <hr/>	<hr/> <hr/>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	15,019	5,974
Trade creditors	14,297	15,028
Accruals and deferred income	19,284	13,333
	<u>48,600</u>	<u>34,335</u>

19 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,761	6,896
	<u>7,761</u>	<u>6,896</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
CWAC Warm Hub Funding	-	160	(160)	-
CWAC Disability Rights Advice	-	55,000	(55,000)	-
CWAC Shopmobility	-	125,291	(125,291)	-
CWAC Early Intervention and Prevention	-	15,922	(15,922)	-
CWAC Early Help and Intervention Grants	-	12,503	(12,503)	-
C&M NHS Autism Hub	-	127,740	(127,740)	-
CWP NHS Foundation Trust	-	10,500	(10,500)	-
Dept for Transport/Driving Mobility	-	21,913	(21,913)	-
UK Shared Prosperity Fund	-	55,435	(55,435)	-
The National Lottery - Community Organisations				
Cost of Living Fund	-	2,089	(2,089)	-
Cadent Energy Fund	-	14,100	(14,100)	-
Other	-	33,111	(33,111)	-
	<u>-</u>	<u>473,764</u>	<u>(473,764)</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>473,764</u></u>	<u><u>(473,764)</u></u>	<u><u>-</u></u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20 Restricted funds	(Continued)			
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
CWAC Autism Hub and Skills Employment	-	4,000	(4,000)	-
CWAC Warm Hub Funding	-	6,201	(6,201)	-
CWAC Advice	-	55,000	(55,000)	-
CWAC Shopmobility	-	132,000	(132,000)	-
CWAC Early Intervention and Prevention	-	36,683	(36,683)	-
CWAC Expert by Experience Project	-	33,465	(33,465)	-
Building Better Opportunities (New Leaf Project)	-	14,653	(14,653)	-
Driving Mobility	-	21,500	(21,500)	-
Other	-	22,022	(22,022)	-
CWAC Early Help and Intervention Grants	-	3,158	(3,158)	-
CWAC Hate Crime Awareness	-	1,200	(1,200)	-
C&M NHS Autism Hub	-	73,804	(73,804)	-
UK Shared Prosperity Fund	-	40,260	(40,260)	-
The National Lottery - Community Organisations				
Cost of Living Fund	-	23,304	(23,304)	-
Cadent Energy Fund	-	4,650	(4,650)	-
	-	471,900	(471,900)	-

The restricted income funds listed above are used for the following purposes:

Cheshire West and Chester Council (CWAC) – For disability rights advice and information, early intervention and prevention (EIP) services, administration of household support fund, shopmobility and hate crime awareness.

C&M NHS autism hub - For West Cheshire Autism Hub.

CWP NHS Foundation Trust – For disability rights advice for mental health.

Building Better Opportunities (BBO) – For the New Leaf Project which combats poverty and social isolation and improves employment prospects.

Dept for Transport/Driving Mobility - For Hubs Mobility Advice Service.

UK Shared Prosperity Fund - For Autism Mentor & Grow and Dial 4 Welfare, Work & Wellbeing projects.

The National Lottery (TNL) Community Organisations Cost of Living Fund - For Community Cafe and information services.

Cadent Energy Fund - For energy efficiency information and advice.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	259,272	129,093	(151,492)	236,873
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	257,179	132,709	(130,616)	259,272
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

22 Analysis of net assets between funds

	Unrestricted funds 2025
	£
At 31 March 2025:	
Tangible assets	1,062
Current assets/(liabilities)	235,811
	<u> </u>
	236,873
	<u> </u>
	Unrestricted funds 2024
	£
At 31 March 2024:	
Tangible assets	8,796
Current assets/(liabilities)	250,476
	<u> </u>
	259,272
	<u> </u>

DIAL WEST CHESHIRE

England & Wales - Charity number 1156120

Accounts

Charity registration number 1156120

Company registration number 08831095 (England and Wales)

DIAL WEST CHESHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

DIAL WEST CHESHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Bell P Devine A K Rigby P D Cooper S Povah J Frowe J Craig
Charity number	1156120
Company number	08831095
Registered office	Dial House Hamilton Place Chester Cheshire CH1 2BH
Independent examiner	Mitchell Charlesworth 24 Nicholas Street Chester CH1 2AU

DIAL WEST CHESHIRE

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DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Objects

The charity's objects are to relieve people with disabilities living in west Cheshire and the surrounding area so that they may lead active and fulfilling lives integrated in society. We achieve our objects by delivering a range of services aimed at reducing poverty and improving economic status, reducing social isolation, improving health and well-being, raising awareness of needs and aspirations and providing opportunities for volunteering, training and employment.

Public Benefit

As a user-led organisation providing a range of services which aim to enable disabled people and older people to live sustained, independent lives the directors believe that the aim, objectives and services provided by the charity reflected in the above paragraphs are compliant with the Charities Commission Guidance on Public Benefit and the public benefit is further exemplified in the following statements of Achievements and Performance.

Achievements and performance

The past year has seen our client group of disabled people and older people, who often live on fixed, low incomes such as benefits and pensions, significantly impacted by the cost-of-living crisis. Higher costs and financial austerity also presented challenges, as well as opportunities, for our charity.

Our workforce of staff and volunteers continue to adopt hybrid working arrangements, whereby some people work from home as well as from an office location. Our teams responded well to supporting our clients, including through the introduction of new initiatives as well as long-standing services. The Community Café continued to be recognised as a Warm, Welcoming Space thanks to funding to offer free hot drinks together with information to help people combat the cost-of-living crisis. Our partnership work with Chester DriveAbility to deliver the Cheshire and Wirral Hubs Mobility Advice Service has resulted in positive outcomes, enabling people with mobility difficulties (including those no longer able to drive) to access services and support to remain mobile and avoid isolation. An on-going partnership with Cheshire West and Chester Council has seen us continue to distribute awards from the Household Support Fund (HSF), for example towards costs such as energy and food, to disabled people impacted by soaring costs of living. Last year we reported on the early stages of developing the West Cheshire Autism Hub service, which has been based at Dial House since May 2023. Since then, the autism hub service has become a well-established service within our charity, with potential to expand the support available to autistic adults and their families.

DWC keeps abreast of policy initiatives, local and national strategies, as well as funding and training opportunities, via our membership of various networks and forums, including Cheshire West and Chester Council's Corporate Disability Access Forum and Supported Employment Network, Cheshire Disabled People's Panel, West Cheshire Mental Health Alliance, ShopMobility UK, Cheshire West Voluntary Action's Membership Network and Volunteer Managers Network, and the West Cheshire Food Partnership. Such memberships enable us to stay connected with relevant topics and be an influential voice for disabled people.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

DWC continues to provide the following range of disability-related services:

- Advice and Information - with a focus on welfare benefits and disability rights.
- West Cheshire Autism Hub – community-based support for autistic adults, making it easier for people to get the help they need.
- Community Café - serving home-cooked food and snacks at competitive prices.
- Shopmobility - daily use of mobility scooters and wheelchairs to enable access to shops and facilities from four town centre locations across Cheshire West and Chester.
- Volunteering - developing people from the community to help others within the community, with extensive opportunities for training and development.

Highlights of the year include:

- Retention of the Advice Quality Standard (AQS) by our Disability Rights team following an assessment and on-site audit by the accrediting body.
- Embedding the West Cheshire Autism Hub service into Dial West Cheshire and planning to expand the service to support more autistic and neurodiverse people.
- Extension of our Early Intervention and Prevention (EIP) funding to support disabled people to be active members within the community through supported volunteering.
- Firmly establishing the Hubs Mobility Advice Service, by working in partnership with Chester DriveAbility and Driving Mobility, with case studies for our Cheshire and Wirral service being highlighted nationally.
- Supporting Cheshire West and Chester Council to distribute money from the Household Support Fund to local disabled people 'most in need' due to cost of living pressures.
- Exceptionally positive feedback from users of mobility equipment provided by our external events team.
- Dial West Cheshire volunteers being presented with the Mental Health Volunteer of the Year and Older Volunteer of the Year awards at Cheshire West Voluntary Action's 2023 volunteer awards ceremony.

DWC's services are primarily delivered by teams comprising of paid staff supported by volunteers. We encourage people with disabilities and health conditions to volunteer with us (over 70% of our workforce has a disability or long-term health condition). The dedicated team of volunteers, trustees and paid staff included over 80 people who were involved in delivering or supporting our services during 2023/24.

The following information highlights progress and achievements over the past year and provides some examples of how DWC positively 'makes a difference' through the delivery of high quality, efficient and effective services that meet the many health, social care and wellbeing needs of thousands of people who benefit from the work of our charity.

Disability Rights – Advice & Information

Advice & Information is available from the charity's Disability Rights Centre in Chester. The service offers appointments by telephone, face-to-face or by video call. Working with Cheshire West and Chester Council the team has made Household Support fund awards to people impacted by the cost-of-living crisis.

During 2023/24 the team:

- responded to over 2000 enquiries.
- from more than 1100 people
- and helped to secure approximately £1.5million of financial entitlements for clients.

Helping people to navigate their way through complex welfare systems, claim their full and correct entitlement to benefits, access the Household Support Fund as well as access relevant support services, can minimise poverty and isolation and help people to live full and active lives.

In addition to the appointment-based service funded by Cheshire West and Chester Council, we have provided benefits advice for people with mental health difficulties in accordance with funding from Cheshire and Wirral Partnership Trust.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Community Café

The Community Café makes important contributions to our overall objects by providing a social environment where friends can meet to enjoy meals or snacks at competitive prices as well as making clients feel welcome at the centre whilst waiting to see an adviser. Joining the network of Warm, Welcoming Spaces, the café is playing a part in supporting disadvantaged people through the cost-of-living crisis.

The cafe has also been used to host activity sessions, including in-house groups such as the Dial Zoomers, as well as those delivered by partner organisations.

Shopmobility

DWC's Shopmobility Service helps to meet the varied mobility and other needs of customers including local residents who regularly shop in West Cheshire as well as visitors and tourists from elsewhere in the United Kingdom and from abroad. The service is currently located in Chester, Ellesmere Port and Northwich.

During 2023/24 Dial Shopmobility:

- handled approximately 2500 'bookings' for mobility scooters and wheelchairs.
- from over 600 people

The service recovered well after the COVID-19 pandemic, with footfall increasing and the longer-term loan of mobility equipment continuing to be popular with, for example, disabled people and families on holidays and short breaks.

The service helps people to retain their independence, reducing the need for support from others and reducing isolation. Our intention is that our outlets should offer additional, valuable services such as the sale, longer-term hire and servicing/repair of independent living aids and mobility equipment, with a view to generating revenue that is re-invested to support the sustainability of the charity.

Local Shopmobility services are delivered in accordance with a borough-wide grant from Cheshire West and Chester council which is due to expire in September 2024.

The grant funding has been extended until October 2024 while Dial have the opportunity to work with Cheshire west and Chester Council to transition the service to a new provider using a commercial model of delivery.

Volunteering & Learning

During 2023/24 over 60 people volunteered with us. As a disabled people's user led organisation (DPULO) we are immensely proud of the fact that more than 70% of our overall workforce has a disability or long-term health condition themselves. Our work to support people with learning disabilities, autism and mental health conditions to volunteer is particularly effective. Volunteers contribute over 300 hours voluntary work each week, underpinning all the services provided by DWC as well as making invaluable contributions to Governance and support functions such as finance, marketing and IT. The acquisition of skills, knowledge, confidence, qualifications and experience underpins the quality of the services DWC delivers to others in the community whilst improving both the independent living skills and the employability of individuals.

Other Activities

Group activities have been popular throughout the year, with our own T-Club meeting regularly. In addition, external groups who work with people with learning disabilities, autism and mental health difficulties have used our premises to deliver wellbeing and social activities.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Income for the year amounted to £604,609. We worked hard to maintain existing funding as well as secure new income sources to enable us to remain a financially viable organisation and continue to deliver valuable services.

We acknowledge the importance of our partnerships with public bodies such as Cheshire West & Chester Council, Cheshire & Wirral Partnership NHS Foundation Trust and the newly established Cheshire and Merseyside Integrated Care Board. In addition, we have also benefitted from fixed-term, project-based funding. Donations and support from people and organisations in the local community, as well as the efforts of staff and volunteers to support fundraising events, are very much appreciated.

Overall expenditure of the organisation amounted to £602,516, resulting in a net surplus of £2,093. Securing income and managing finances effectively, resulting in a minor surplus, are considerable achievements given the difficult conditions we expect to be operating in for the foreseeable future.

Reserve Policy

Trustees monitor and review overall finances throughout the year in accordance with our Financial Management policy.

The current aim is to maintain free reserves of £404,415 being a level which equates to approximately 9 months of core resources expended during the current, budgeted year (2024 - 2025). The current level of unrestricted funds stands at £259,272.

Risk Management

The trustees consider the major risks that the Charity faces each financial year, with time allocated at board meetings to review those risks. The Charity has developed a risk register to monitor and control the risks and to mitigate any impact they may have on the organisation in the future. The Charity undertakes a comprehensive review and update of risks annually.

Plans for future periods

Future Plans

The first priority of the trustees is to ensure the survival of the charity in a way which does not compromise the health, safety and wellbeing of its staff, volunteers and beneficiaries or detract from our organisation's core purpose. The trustees are pleased that the organisation covered its costs during 2023/24 and remain confident that DWC will continue for the foreseeable future as a going concern.

Constraints on public sector finances continue to put pressure on our income from those sources. We continue to develop our self-generated income, although income from consumers is likely to be limited due to inflationary pressures and the poor state of the economy.

During the coming year, the charity intends to continue to deliver core services which link to our vision of a society where disabled people and older people can participate equally as full citizens.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Priorities for the coming year include:

- Following the departure of our long-serving Chief Officer, we as a board will be supporting our new Chief Officer and helping her to develop Dial for the future by growing service delivery, looking for wider opportunities and securing long term funding to offer stability to the charity, its staff team and volunteers.
- Securing our existing income sources and developing new ones. Such funding includes statutory sector grants and contracts for core services such as advice. Potential new opportunities include projects aligned to the needs of autistic and neurodiverse people and their families.
- Increasing self-generated income from both the consumer and business sectors.
- Review the staffing structure to ensure arrangements for management, service delivery and back-office support are in place and financially viable.
- Continuing to explore how to make best use of our premises.
- Refreshing the marketing and communications strategy, to include arrangements for internal communication (staff/volunteer bulletin), demonstrating our impact and the outcomes we achieve for service users.
- Continuing to explore opportunities for partnership work.
- Working with our landlords, Cheshire West & Chester, to improve the condition of our Council-owned premises and keep abreast of future opportunities to relocate.

Acknowledgements

The Board wishes to acknowledge the contributions made by all staff, volunteers, customers and suppliers to the ongoing success of our charity. In particular we wish to acknowledge the work undertaken by Keith Roper who served as General Manager and subsequently Chief Officer from March 2006 until July 2024. We wish Keith every success in his new role, still working in the field of disability. Furthermore, we thank the organisations who provide us with funding by way of awarding contracts and grants, or buying our services, or making donations. Such funding makes invaluable contributions to our ability to improve the lives of disabled people.

Structure, governance and management

Organisation

Dial West Cheshire formed as a company limited by guarantee (number 8831095) and registered charity (number 1156120) in January 2014 by way of a merger with DIAL House Chester (charity number 518908). The new company (and charity) builds upon DIAL House Chester's long history and reputation for providing valuable, award-winning services for disabled people in west Cheshire and the surrounding area. The organisation continues to provide a range of disability-related services which aim to enable disabled people and older people to live sustained independent lives.

Effective governance is delivered by a Board of directors who are also the trustees. The current Articles of Association stipulate that "the majority of the directors shall be disabled persons or persons with experience of disability". Board meetings are held at least four times a year with additional Sub-committee or task and finish groups convened when required.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

P Bell

P Devine

O G Watkins

(Resigned 21 September 2023)

A K Rigby

P D Cooper

S Povah

J Frowe

J Craig

R G Rudd

(Appointed 12 January 2024 and resigned 27 February 2024)

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of trustees

The charity has condensed good practice guidance regarding the recruitment of trustees into an internal procedure which, together with a trustee role description and application form, form the basis of the trustee recruitment process. Trustee vacancies are publicised and promoted using a variety of methods and channels, including via local networks (public, private and third sector), websites and social media.

All trustees are offered an induction, with further training accessed via resources available from the Charity Commission as well as via the charity's membership of organisations such as Cheshire West Voluntary Action (CWVA) and National Council for Voluntary Organisations (NCVO).

Accounting and Reporting Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of the financial position at the end of the year.

In preparing the financial statements the trustees have particularly reviewed the Statement of Recommended Practice (SORP) requirements and best practice and have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- Prepared the financial statements on the going concern basis (unless it is inappropriate to assume that the charity will continue).

The trustees have overall responsibility for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with charity law. The trustees are also responsible for safeguarding the charity's assets, and hence for taking any reasonable steps for the detection and prevention of fraud and other irregularities.

Day-to-day management of the organisation is delegated to the Chief Officer who is supported by a senior management team.

Other matters

The trustees have overall responsibility for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with charity law. The Trustees are also responsible for safeguarding the Charity's assets, and hence for taking any reasonable steps for the detection and prevention of fraud and other irregularities.

Independent Examiner

It is proposed that Rob Hall, FCA, Mitchell Charlesworth be re-appointed as the examiner for the ensuing year at the next AGM.

The trustees' report was approved by the Board of Trustees.



.....
P Devine
Trustee

Date: 31 October 2024
.....

DIAL WEST CHESHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DIAL WEST CHESHIRE

I report to the trustees on my examination of the financial statements of Dial West Cheshire (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Robert Hall, FCA
Mitchell Charlesworth

24 Nicholas Street
Chester
CH1 2AU

Dated: 11 November 2024

DIAL WEST CHESHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	12,265	471,900	484,165	14,213	526,084	540,297
Charitable activities	4	113,167	-	113,167	119,268	-	119,268
Other trading activities	5	6,420	-	6,420	6,235	-	6,235
Investments	6	857	-	857	674	-	674
Total income		<u>132,709</u>	<u>471,900</u>	<u>604,609</u>	<u>140,390</u>	<u>526,084</u>	<u>666,474</u>
Expenditure on:							
Raising funds	7	1,723	48	1,771	1,454	185	1,639
Charitable activities	8	128,893	471,852	600,745	128,038	553,540	681,578
Total expenditure		<u>130,616</u>	<u>471,900</u>	<u>602,516</u>	<u>129,492</u>	<u>553,725</u>	<u>683,217</u>
Net income/(expenditure) and movement in funds		2,093	-	2,093	10,898	(27,641)	(16,743)
Reconciliation of funds:							
Fund balances at 1 April 2023		257,179	-	257,179	246,281	27,641	273,922
Fund balances at 31 March 2024		<u>259,272</u>	<u>-</u>	<u>259,272</u>	<u>257,179</u>	<u>-</u>	<u>257,179</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DIAL WEST CHESHIRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	14		8,796		16,938
Current assets					
Stocks	15	13,386		18,812	
Debtors	16	48,307		26,591	
Cash at bank and in hand		223,118		275,638	
		<u>284,811</u>		<u>321,041</u>	
Creditors: amounts falling due within one year	17	<u>(34,335)</u>		<u>(80,800)</u>	
Net current assets			<u>250,476</u>		<u>240,241</u>
Total assets less current liabilities			<u>259,272</u>		<u>257,179</u>
Net assets excluding pension liability			<u>259,272</u>		<u>257,179</u>
			<u>=====</u>		<u>=====</u>
The funds of the charity					
Unrestricted funds			<u>259,272</u>		<u>257,179</u>
			<u>259,272</u>		<u>257,179</u>
			<u>=====</u>		<u>=====</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 31 October 2024



P Devine
Trustee

Company registration number 08831095 (England and Wales)

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Dial West Cheshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Dial House, Hamilton Place, Chester, Cheshire, CH1 2BH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when it is incurred and is recorded gross of related income on the following bases:

- Charitable expenditure comprises direct expenditure including direct staff costs attributable to its activities.
- Governance costs comprise those incurred as a result of constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% straight line
-----------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	12,265	-	12,265	14,213	-	14,213
Grant and contract funding	-	471,900	471,900	-	526,084	526,084
	<u>12,265</u>	<u>471,900</u>	<u>484,165</u>	<u>14,213</u>	<u>526,084</u>	<u>540,297</u>
Donations and gifts						
Other	12,265	-	12,265	14,213	-	14,213
	<u>12,265</u>	<u>-</u>	<u>12,265</u>	<u>14,213</u>	<u>-</u>	<u>14,213</u>
Grants and contracts receivable for core activities						
CWAC Advice	-	55,000	55,000	-	70,000	70,000
CWAC Shopmobility	-	132,000	132,000	-	132,000	132,000
CWAC Early Intervention and Prevention	-	36,683	36,683	-	43,508	43,508
UK Shared Prosperity Fund	-	40,260	40,260	-	-	-
West Cheshire Clinical Commissioning Group	-	33,465	33,465	-	17,301	17,301
C&M NHS Autism Hub	-	73,804	73,804	-	-	-
Building Better opportunities (New Leaf Project)	-	14,653	14,653	-	199,603	199,603
CWAC Skills & Employment Grant	-	4,000	4,000	-	6,142	6,142
Hub Driving Mobility	-	21,500	21,500	-	21,500	21,500
Other	-	60,535	60,535	-	36,030	36,030
	<u>-</u>	<u>471,900</u>	<u>471,900</u>	<u>-</u>	<u>526,084</u>	<u>526,084</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3	Donations and legacies		(Continued)
4	Income from charitable activities		
		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Charitable sales		
	Sale of goods	113,167	119,268
		<u> </u>	<u> </u>
5	Income from other trading activities		
		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Fundraising events	4,030	3,960
	Sponsorships and social lotteries	2,390	2,275
		<u> </u>	<u> </u>
	Other trading activities	6,420	6,235
		<u> </u>	<u> </u>
6	Income from investments		
		Unrestricted funds 2024 £	Unrestricted funds 2023 £
	Interest receivable	857	674
		<u> </u>	<u> </u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Advertising	-	48	48	-	185	185
Other fundraising costs	1,723	-	1,723	1,454	-	1,454
	_____	_____	_____	_____	_____	_____
Fundraising and publicity	1,723	48	1,771	1,454	185	1,639
	_____	_____	_____	_____	_____	_____
	1,723	48	1,771	1,454	185	1,639
	=====	=====	=====	=====	=====	=====

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	2024	2023
	£	£
Staff costs	387,007	466,451
Depreciation and impairment	8,142	9,256
Cafe purchases	8,447	7,480
Rent	28,372	27,413
Rates and water	1,312	1,161
Light and heat	12,912	8,288
Repairs and maintenance	6,152	5,146
Insurance	6,932	6,242
Subscriptions and publications	2,093	2,313
Staff and volunteers costs	16,342	18,601
General expenses	48,494	57,452
	<u>526,205</u>	<u>609,803</u>
Share of support costs (see note 9)	20,781	20,008
Share of governance costs (see note 9)	53,759	51,767
	<u>600,745</u>	<u>681,578</u>
Analysis by fund		
Unrestricted funds	128,893	128,038
Restricted funds	471,852	553,540
	<u>600,745</u>	<u>681,578</u>

9 Support costs allocated to activities

	2024	2023
	£	£
Telephone	5,224	5,285
Computer expenses	12,050	10,687
Printing, postage and stationery	3,507	4,036
Governance costs	53,759	51,767
	<u>74,540</u>	<u>71,775</u>
Analysed between:		
Charitable activity	<u>74,540</u>	<u>71,775</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	8,142	9,256
	<u> </u>	<u> </u>

11 Trustees

Three trustees were reimbursed £471 (2023 - £867) for expenses incurred undertaking board related duties.

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Administrative staff	17	20
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	380,111	458,329
Other pension costs	6,896	8,122
	<u> </u>	<u> </u>
	<u>387,007</u>	<u>466,451</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel, who is the Chief Officer, is as follows.

	2024	2023
	£	£
Aggregate compensation	49,781	47,931
	<u> </u>	<u> </u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2023	129,955
At 31 March 2024	129,955
Depreciation and impairment	
At 1 April 2023	113,017
Depreciation charged in the year	8,142
At 31 March 2024	121,159
Carrying amount	
At 31 March 2024	8,796
At 31 March 2023	16,938

15 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	13,386	18,812

16 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	31,261	14,675
Prepayments and accrued income	17,046	11,916
	48,307	26,591

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	5,974	16,903
Trade creditors	15,028	15,751
Accruals and deferred income	13,333	48,146
	34,335	80,800

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,896	8,122

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
CWAC Autism Hub and Skills Employment	-	4,000	(4,000)	-
CWAC Warm Hub Funding	-	6,201	(6,201)	-
CWAC Advice	-	55,000	(55,000)	-
CWAC Shopmobility	-	132,000	(132,000)	-
CWAC Early Intervention and Prevention	-	36,683	(36,683)	-
CWAC Expert by Experience Project	-	33,465	(33,465)	-
Building Better Opportunities (New Leaf Project)	-	14,653	(14,653)	-
Driving Mobility	-	21,500	(21,500)	-
Other	-	22,022	(22,022)	-
CWAC Early Help and Intervention Grants	-	3,158	(3,158)	-
CWAC Hate Crime Awareness	-	1,200	(1,200)	-
C&M NHS Autism Hub	-	73,804	(73,804)	-
UK Shared Prosperity Fund	-	40,260	(40,260)	-
The National Lottery - Community Organisations				
Cost of Living Fund	-	23,304	(23,304)	-
Cadent Energy Fund	-	4,650	(4,650)	-
	-	471,900	(471,900)	-

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restricted funds	(Continued)			
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
CWAC Autism Hub and Skills Employment Multiply Grant	-	6,142	(6,142)	-
CWAC Warm Hub Funding	-	3,764	(3,764)	-
CWAC Advice	-	70,000	(70,000)	-
CWAC Shopmobility	-	132,000	(132,000)	-
CWAC Early Intervention and Prevention	-	43,508	(43,508)	-
West Cheshire Clinical Commissioning Group	-	17,301	(17,301)	-
Building Better Opportunities (New Leaf Project)	-	199,603	(199,603)	-
Driving Mobility	-	21,500	(21,500)	-
Other	27,641	32,266	(59,907)	-
	<u>27,641</u>	<u>526,084</u>	<u>(553,725)</u>	<u>-</u>

The restricted income funds listed above are used for the following purposes:

Cheshire West and Chester Council (CWAC) – For disability rights advice and information, early intervention and prevention (EIP) services, administration of household support fund, shopmobility and hate crime awareness.

C&M NHS autism hub - For West Cheshire Autism Hub.

CWP NHS Foundation Trust – For disability rights advice for mental health.

Building Better Opportunities (BBO) – For the New Leaf Project which combats poverty and social isolation and improves employment prospects.

Dept for Transport/Driving Mobility - For Hubs Mobility Advice Service.

UK Shared Prosperity Fund - For Autism Mentor & Grow and Dial 4 Welfare, Work & Wellbeing projects.

The National Lottery (TNL) Community Organisations Cost of Living Fund - For Community Cafe and information services.

Cadent Energy Fund - For energy efficiency information and advice.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	257,179	132,709	(130,616)	259,272
	<u>257,179</u>	<u>132,709</u>	<u>(130,616)</u>	<u>259,272</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
General funds	246,281	140,390	(129,492)	257,179
	<u>246,281</u>	<u>140,390</u>	<u>(129,492)</u>	<u>257,179</u>

21 Analysis of net assets between funds

	Unrestricted funds 2024
	£
At 31 March 2024:	
Tangible assets	8,796
Current assets/(liabilities)	250,476
	<u>259,272</u>
	<u>259,272</u>
	Unrestricted funds 2023
	£
At 31 March 2023:	
Tangible assets	16,938
Current assets/(liabilities)	240,241
	<u>257,179</u>
	<u>257,179</u>

DIAL WEST CHESHIRE

England & Wales - Charity number 1156120

Accounts

Charity registration number 1156120

Company registration number 08831095 (England and Wales)

DIAL WEST CHESHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

DIAL WEST CHESHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Bell P J P Devine A K Rigby P D Cooper S Povah J Frowe J Craig	(Appointed 28 June 2022)
Charity number	1156120	
Company number	08831095	
Registered office	Dial House Hamilton Place Chester Cheshire CH1 2BH	
Independent examiner	Mitchell Charlesworth 24 Nicholas Street Chester CH1 2AU	

DIAL WEST CHESHIRE

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DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

Objects

The charity's objects are to relieve people with disabilities living in west Cheshire and the surrounding area so that they may lead active and fulfilling lives integrated in society. We achieve our objects by delivering a range of services aimed at reducing poverty and improving economic status, reducing social isolation, improving health and well-being, raising awareness of needs and aspirations and providing opportunities for volunteering, training and employment.

Public Benefit

As a user-led organisation providing a range of services which aim to enable disabled people and older people to live sustained, independent lives the directors believe that the aim, objectives and services provided by the charity reflected in the above paragraphs are compliant with the Charities Commission Guidance on Public Benefit and the public benefit is further exemplified in the following statements of Achievements and Performance.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Review of Developments, Activities and Achievements

Whilst 2022/23 saw many people and organisations adapting to a 'new normal' following the COVID-19 pandemic, significant new challenges have affected our client group, such as the cost-of-living crisis. The past year has also seen challenges, as well as opportunities, for our charity.

Our workforce of staff and volunteers responded well to hybrid working arrangements, whereby some people work from home as well as from an office location. They also responded well to supporting our clients, including through the introduction of new initiatives. The Community Café became recognised as a Warm, Welcoming Space thanks to funding to offer free hot drinks together with information to help people combat the cost-of-living crisis. Partnership work with Chester DriveAbility led to Dial West Cheshire (DWC) becoming the Hubs Mobility Advice Service provider for Cheshire & Wirral. In addition, a further partnership with Cheshire West and Chester Council has seen us distribute awards for costs such as energy and food from the Household Support Fund (HSF) to disabled people impacted by soaring costs of living. DWC's vision, mission and objectives, together with our long-standing model of services for disabled people delivered by staff and volunteers, lent itself to our proposal to take on the delivery of the West Cheshire Autism Hub service which is now established with a base at Dial House.

Our membership of networks and forums, including Cheshire West and Chester Council's Corporate Disability Access Forum and Supported Employment Network, Cheshire Disabled People's Panel, West Cheshire Mental Health Alliance, ShopMobility UK, Cheshire West Voluntary Action's Membership Network and Volunteer Managers Network, and the Welcome Network, enables us to keep abreast of relevant policies, funding opportunities and training events and to be an influential voice for disabled people.

DWC continues to provide the following range of disability-related services:

- Advice and Information - with a focus on welfare benefits and disability rights.
- Community Café - serving home-cooked food and snacks at competitive prices.
- Shopmobility - daily use of mobility scooters and wheelchairs to enable access to shops and facilities from town centre locations across Cheshire West and Chester.
- Volunteering - developing people from the community to help others within the community, with extensive opportunities for training and development.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Highlights of the year include:

- Adoption of hybrid working arrangements for staff and volunteers wherever possible.
- Successfully completing our participation on the New Leaf project, which ended in April 2023.
- Following the COVID-19 pandemic, the end of the New Leaf project, and in light of the fact that we no longer need to vacate Dial House due to the Northgate Development, considering how to make best use of the building going forward – leading to our acquisition of the West Cheshire Autism Hub service.
- Retention of the Advice Quality Standard (AQS) accreditation for our Disability Rights team.
- Extension of our Early Intervention and Prevention (EIP) funding to support disabled people to be active members within the community through supported volunteering.
- Establishing the Hubs Mobility Advice Service for Cheshire and Wirral, by working in partnership with Chester DriveAbility and Driving Mobility.
- Successfully supporting Cheshire West and Chester Council in distributing money from the Household Support Fund.
- Exceptionally positive feedback from users of mobility equipment provided by our external events team.
- One of our Community Café crew members being presented with the 'Inspirational Volunteer of the Year' award at Cheshire West Voluntary Action's 2022 volunteer awards ceremony.

DWC's services are primarily delivered by teams comprising of paid staff supported by volunteers. We encourage people with disabilities and health conditions to volunteer with us (approximately 70% of our workforce has a disability or long-term health condition). The dedicated team of volunteers, trustees and paid staff included over 80 people who were involved in delivering or supporting our services during 2022/23.

The following information highlights progress and achievements over the past year and provides some examples of how DWC positively 'makes a difference' through the delivery of high quality, efficient and effective services that meet the many health, social care and wellbeing needs of thousands of people who benefit from the work of our charity.

Disability Rights – Advice & Information

Advice & Information is available from the charity's Disability Rights Centre in Chester. The service offers appointments by telephone, face-to-face or by video call. Working with Cheshire West and Chester Council the team has made Household Support fund awards to people impacted by the cost-of-living crisis.

During 2022/23 the team:

- responded to over 2200 enquiries
- from more than 1200 people
- and helped to secure approximately £1.73million of financial entitlements for clients

Helping people to navigate their way through complex welfare systems, claim their full and correct entitlement to benefits, access the Household Support Fund as well as access relevant support services, can minimise poverty and isolation and help people to live full and active lives.

In addition to the appointment-based service funded by Cheshire West and Chester Council, we have provided benefits advice for people with mental health difficulties in accordance with funding from Cheshire and Wirral Partnership Trust.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Community Café

The Community Café makes important contributions to our overall objects by providing a social environment where friends can meet to enjoy meals or snacks at competitive prices as well as making clients feel welcome at the centre whilst waiting to see an adviser. Joining the network of Warm, Welcoming Spaces, the café is playing a part in supporting disadvantaged people through the cost-of-living crisis.

The cafe has also been used to host activity sessions, including in-house groups such as the Dial Zoomers, as well as those delivered by partner organisations.

Shopmobility

DWC's Shopmobility Service helps to meet the varied mobility and other needs of customers including local residents who regularly shop in Cheshire West and Chester as well as visitors and tourists from elsewhere in the United Kingdom and from abroad. The service is currently located in Chester, Ellesmere Port and Northwich.

During 2022/23 Dial Shopmobility:

- handled over 3000 'bookings' for mobility scooters and wheelchairs
- from more than 650 people

The service has recovered well after the COVID-19 pandemic, with footfall increasing and the longer-term loan of mobility equipment continuing to be popular with, for example, disabled people and families on holidays and short breaks.

The service helps people to retain their independence, reducing the need for support from others and reducing isolation. Our intention is that our outlets should offer additional, valuable services such as the sale, longer-term hire and servicing/repair of independent living aids and mobility equipment, with a view to generating revenue that is re-invested to support the sustainability of the charity.

Local Shopmobility services are delivered in accordance with a borough-wide council grant. We anticipate that the grant will continue until September 2024 during which time the council will consider the future of the service.

Volunteering & Learning

During 2022/23 over 60 people volunteered with us. As a disabled people's user led organisation (DPULO) we are very proud of the fact that approximately 70% of our overall workforce has a disability or long-term health condition themselves. Our work to support people with learning disabilities, autism and mental health conditions to volunteer is particularly effective. Volunteers contribute over 300 hours voluntary work each week, underpinning all the services provided by DWC as well as making invaluable contributions to Governance and support functions such as finance, marketing and IT. The acquisition of skills, knowledge, confidence, qualifications and experience underpins the quality of the services DWC delivers to others in the community whilst improving both the independent living skills and the employability of individuals.

We were sad to say farewell to our New Leaf team as the ESF-funded programme finally came to an end, but hugely proud of their achievements supporting disadvantaged people to grow in confidence, gain skills and progress towards paid employment.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Other Activities

Group activities have been popular throughout the year, with our own Dial Zoomers and the T-Club meeting regularly. In addition, external groups who work with people with learning disabilities, autism and mental health difficulties have used our premises to deliver wellbeing and social activities.

Financial review

Income for the year amounted to £666,474. We worked hard to maintain existing funding as well as secure new income sources to enable us to remain a financially viable organisation and continue to deliver valuable services.

We acknowledge the importance of our partnerships with public bodies such as Cheshire West & Chester Council, Cheshire & Wirral Partnership NHS Foundation Trust and the newly established Cheshire and Merseyside Integrated Care Board. In addition, we have also benefitted from fixed-term, project-based funding. Donations and support from people and organisations in the local community, as well as the efforts of staff and volunteers to support fundraising events, are very much appreciated.

Overall expenditure of the organisation amounted to £683,217, resulting in a net loss of £16,743.

We are actively exploring avenues to raise additional income as protection against the difficult conditions we will be operating in for the foreseeable future and to help us develop our services.

Reserve Policy

Trustees monitor and review overall finances throughout the year in accordance with our Financial Management policy.

The current aim is to maintain free reserves of £479,955 being a level which equates to approximately 9 months of core resources expended during the current, budgeted year (2023 - 2024). The current level of unrestricted funds stands at £257,179.

Risk Management

The trustees consider the major risks that the Charity faces each financial year, with time allocated at board meetings to review those risks. The Charity has developed a risk register to monitor and control the risks and to mitigate any impact they may have on the organisation in the future. The Charity undertakes a comprehensive review and update of risks annually.

Future Plans

The first priority of the trustees is to ensure the survival of the charity in a way which does not compromise the health, safety and wellbeing of its staff, volunteers and beneficiaries or detract from our organisation's core purpose. Despite the operational loss, the trustees do remain confident at this stage that DWC will survive for the foreseeable future as a going concern.

Constraints on public sector finances continue to put pressure on our income from those sources. We continue to develop our self-generated income, although income from consumers is likely to be limited due to inflationary pressures and the poor state of the economy.

During the coming year the charity intends to continue to deliver core services which link to our vision of a society where disabled people and older people can participate equally as full citizens.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Priorities for the coming year include:

- Securing our existing income sources and developing new ones. (Such funding includes statutory sector grants and contracts for core services such as advice and Shopmobility. Potential new opportunities include projects aligned to the UK Shared Prosperity Fund as well as support for health and wellbeing and autism-related initiatives.)
- Increasing self-generated income from both the consumer and business sectors.
- Reviewing the staffing structure of the organisation to ensure improved capacity for operational support.
- Continuing to explore how to make best use of our premises.
- Further development of marketing and publicity for our full range of services.
- Continuing to explore opportunities for partnership work.
- Working with our landlords, Cheshire West & Chester, to improve the condition of our Council-owned premises and keep abreast of future opportunities to relocate

Acknowledgements

The Board wishes to acknowledge the contributions made by all staff, volunteers, customers and suppliers to the ongoing success of our charity. In particular we wish to acknowledge the organisations who provide us with funding by way of awarding contracts and grants, or buying our services, or making donations. Such funding makes invaluable contributions to our ability to improve the lives of disabled people.

Structure, governance and management

Organisation

Dial West Cheshire formed as a company limited by guarantee (number 8831095) and registered charity (number 1156120) in January 2014 by way of a merger with DIAL House Chester (charity number 518908). The new company (and charity) builds upon DIAL House Chester's long history and reputation for providing valuable, award-winning services for disabled people in west Cheshire and the surrounding area. The organisation continues to provide a range of disability-related services which aim to enable disabled people and older people to live sustained independent lives.

Effective governance is delivered by a Board of directors who are also the trustees. The current Articles of Association stipulate that "the majority of the directors shall be disabled persons or persons with experience of disability". Board meetings are held at least four times a year with additional Sub-committee or task and finish groups convened when required.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

P Bell

P J P Devine

O G Watkins

(Resigned 21 September 2023)

A K Rigby

P D Cooper

S Povah

J Frowe

J Craig

(Appointed 28 June 2022)

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The charity has condensed good practice guidance regarding the recruitment of trustees into an internal procedure which, together with a trustee role description and application form, form the basis of the trustee recruitment process. Trustee vacancies are publicised and promoted using a variety of methods and channels, including via local networks (public, private and third sector), websites and social media.

All trustees are offered an induction, with further training accessed via resources available from the Charity Commission as well as via the charity's membership of organisations such as Cheshire West Voluntary Action (CWVA) and National Council for Voluntary Organisations (NCVO).

Accounting and Reporting Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of the financial position at the end of the year.

In preparing the financial statements the trustees have particularly reviewed the Statement of Recommended Practice (SORP) requirements and best practice and have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- Prepared the financial statements on the going concern basis (unless it is inappropriate to assume that the charity will continue).

The trustees have overall responsibility for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with charity law. The trustees are also responsible for safeguarding the charity's assets, and hence for taking any reasonable steps for the detection and prevention of fraud and other irregularities.

Day-to-day management of the organisation is delegated to the Chief Officer who is supported by a senior management team.

The trustees have overall responsibility for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with charity law. The Trustees are also responsible for safeguarding the Charity's assets, and hence for taking any reasonable steps for the detection and prevention of fraud and other irregularities.

Independent Examiner

It is proposed that Rob Hall, FCA, Mitchell Charlesworth be re-appointed as the examiner for the ensuing year at the next AGM.

The trustees' report was approved by the Board of Trustees.


.....
P Bell

Trustee

Dated: 26/10/2023

DIAL WEST CHESHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DIAL WEST CHESHIRE

I report to the trustees on my examination of the financial statements of Dial West Cheshire (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

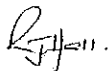
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Robert Hall, FCA
Mitchell Charlesworth

24 Nicholas Street
Chester
CH1 2AU

Dated: 14 November 2023

DIAL WEST CHESHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	14,213	526,084	540,297	18,924	462,961	481,885
Charitable activities	4	119,268	-	119,268	82,270	-	82,270
Other trading activities	5	6,235	-	6,235	3,625	-	3,625
Investments	6	674	-	674	370	-	370
Other income	7	-	-	-	2,019	-	2,019
Total Income		140,390	526,084	666,474	107,208	462,961	570,169
<u>Expenditure on:</u>							
Raising funds	8	1,454	185	1,639	1,088	1,860	2,948
Charitable activities	9	128,038	553,540	681,578	133,933	461,101	595,034
Total expenditure		129,492	553,725	683,217	135,021	462,961	597,982
Net Income/(expenditure) for the year/							
Net movement in funds		10,898	(27,641)	(16,743)	(27,813)	-	(27,813)
Fund balances at 1 April 2022		246,281	27,641	273,922	274,094	27,641	301,735
Fund balances at 31 March 2023		257,179	-	257,179	246,281	27,641	273,922

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DIAL WEST CHESHIRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	14		16,938		23,926
Current assets					
Stocks	15	18,812		15,050	
Debtors	16	26,591		49,542	
Cash at bank and in hand		275,638		246,904	
		<u>321,041</u>		<u>311,496</u>	
Creditors: amounts falling due within one year	17	<u>(80,800)</u>		<u>(61,500)</u>	
Net current assets			240,241		249,996
Total assets less current liabilities			<u>257,179</u>		<u>273,922</u>
Income funds					
Restricted funds	18		-		27,641
Unrestricted funds			257,179		246,281
			<u>257,179</u>		<u>273,922</u>

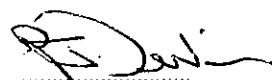
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 26/10/2023



P J P Devine
Trustee

Company registration number 08831095

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Dial West Cheshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Dial House, Hamilton Place, Chester, Cheshire, CH1 2BH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when it is incurred and is recorded gross of related income on the following bases:

- Charitable expenditure comprises direct expenditure including direct staff costs attributable to its activities.
- Governance costs comprise those incurred as a result of constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% straight line
-----------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	14,213	-	14,213	1,732	-	1,732
Grant and contract funding	-	526,084	526,084	17,192	462,961	480,153
	<u>14,213</u>	<u>526,084</u>	<u>540,297</u>	<u>18,924</u>	<u>462,961</u>	<u>481,885</u>
Donations and gifts						
Healthwatch	-	-	-	200	-	200
Other	14,213	-	14,213	1,532	-	1,532
	<u>14,213</u>	<u>-</u>	<u>14,213</u>	<u>1,732</u>	<u>-</u>	<u>1,732</u>
Grants and contracts receivable for core activities						
CWAC Advice	-	70,000	70,000	-	80,000	80,000
CWAC Shopmobility	-	132,000	132,000	-	132,000	132,000
CWAC Early Intervention and Prevention	-	43,508	43,508	-	43,508	43,508
West Cheshire Clinical Commissioning Group	-	17,301	17,301	-	15,309	15,309
Building Better opportunities (New Leaf Project)	-	199,603	199,603	-	161,612	161,612
CWAC Skills & Employment Grant	-	6,142	6,142	-	-	-
Hub Driving Mobility	-	21,500	21,500	-	-	-
Warm Hub funding	-	3,764	3,764	-	-	-
Other	-	32,266	32,266	17,192	30,532	47,724
	<u>-</u>	<u>526,084</u>	<u>526,084</u>	<u>17,192</u>	<u>462,961</u>	<u>480,153</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

		(Continued)	
3	Donations and legacies		
4	Charitable activities		
		2023	2022
		£	£
	Sales within charitable activities	119,268	82,270
		<u> </u>	<u> </u>
5	Other trading activities		
		Unrestricted	Unrestricted
		funds	funds
		2023	2022
		£	£
	Fundraising events	3,960	1,025
	Sponsorships and social lotteries	2,275	2,600
		<u> </u>	<u> </u>
	Other trading activities	6,235	3,625
		<u> </u>	<u> </u>
6	Investments		
		Unrestricted	Unrestricted
		funds	funds
		2023	2022
		£	£
	Interest receivable	674	370
		<u> </u>	<u> </u>
7	Other income		
		Total	Unrestricted
			funds
		2023	2022
		£	£
	Sundry income	-	2,019
		<u> </u>	<u> </u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Advertising	-	185	185	-	1,860	1,860
Other fundraising costs	1,454	-	1,454	1,088	-	1,088
	<u>1,454</u>	<u>185</u>	<u>1,639</u>	<u>1,088</u>	<u>1,860</u>	<u>2,948</u>
Fundraising and publicity	1,454	185	1,639	1,088	1,860	2,948
	<u>1,454</u>	<u>185</u>	<u>1,639</u>	<u>1,088</u>	<u>1,860</u>	<u>2,948</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Charitable activities

	2023	2022
	£	£
Staff costs	466,451	425,187
Depreciation and impairment	9,256	13,089
Cafe purchases	7,480	3,163
Rent	27,413	24,539
Rates and water	1,161	463
Light and heat	8,288	9,134
Repairs and maintenance	5,146	8,135
Insurance	6,242	8,928
Subscriptions and publications	2,313	2,124
Staff and volunteers costs	18,601	10,232
General expenses	57,452	46,921
	<u>609,803</u>	<u>551,915</u>
Share of support costs (see note 10)	20,008	22,962
Share of governance costs (see note 10)	51,767	20,157
	<u>681,578</u>	<u>595,034</u>
Analysis by fund		
Unrestricted funds	128,038	133,933
Restricted funds	553,540	461,101
	<u>681,578</u>	<u>595,034</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Support costs	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Telephone	5,285	-	5,285	5,773	5,773
Computer expenses	10,687	-	10,687	12,299	12,299
Printing, postage and stationery	4,036	-	4,036	4,890	4,890
Accountancy	-	3,000	3,000	-	4,275
Legal and professional	-	39,576	39,576	-	4,934
Bank charges	-	2,976	2,976	-	2,332
Irrecoverable VAT	-	6,215	6,215	-	8,616
	<u>20,008</u>	<u>51,767</u>	<u>71,775</u>	<u>22,962</u>	<u>43,119</u>
Analysed between Charitable activities	<u>20,008</u>	<u>51,767</u>	<u>71,775</u>	<u>22,962</u>	<u>43,119</u>

11 Trustees

Three trustees were reimbursed £867 (2022 - £630) for expenses incurred undertaking board related duties.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Administrative staff	<u>20</u>	<u>20</u>
Employment costs	2023	2022
	£	£
Wages and salaries	458,329	418,049
Other pension costs	8,122	7,138
	<u>466,451</u>	<u>425,187</u>

There were no employees whose annual remuneration was £60,000 or more.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022	127,687
Additions	2,268
At 31 March 2023	<u>129,955</u>
Depreciation and impairment	
At 1 April 2022	103,761
Depreciation charged in the year	9,256
At 31 March 2023	<u>113,017</u>
Carrying amount	
At 31 March 2023	<u>16,938</u>
At 31 March 2022	<u><u>23,926</u></u>

15 Stocks

	2023 £	2022 £
Finished goods and goods for resale	18,812	15,050
	<u>18,812</u>	<u>15,050</u>

16 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	14,675	1,035
Prepayments and accrued income	11,916	48,507
	<u>26,591</u>	<u>49,542</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17	Creditors: amounts falling due within one year	2023	2022
		£	£
	Other taxation and social security	16,903	6,355
	Trade creditors	15,751	10,168
	Other creditors	-	15,312
	Accruals and deferred income	48,146	29,665
		<u>80,800</u>	<u>61,500</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	
CWAC Autism Hub and Skills Employment Multiply Grant	-	-	-	-	6,142	(6,142)	-
CWAC Warm Hub Funding	-	-	-	-	3,764	(3,764)	-
CWAC Advice	-	80,000	(80,000)	-	70,000	(70,000)	-
CWAC Shopmobility	-	132,000	(132,000)	-	132,000	(132,000)	-
CWAC Early Intervention and Prevention	-	43,508	(43,508)	-	43,508	(43,508)	-
West Cheshire Clinical Commissioning Group	-	15,309	(15,309)	-	17,301	(17,301)	-
Building Better Opportunities (New Leaf Project)	-	161,612	(161,612)	-	199,603	(199,603)	-
Driving Mobility	-	-	-	-	21,500	(21,500)	-
Other	27,641	30,532	(30,532)	27,641	32,266	(59,907)	-
	<u>27,641</u>	<u>462,961</u>	<u>(462,961)</u>	<u>27,641</u>	<u>526,084</u>	<u>(553,725)</u>	<u>-</u>

The restricted income funds listed above are used for the following purposes:

Cheshire West and Chester Council (CWAC) – For disability rights advice and information, early intervention and prevention (EIP) services, administration of household support fund and shopmobility.

West Cheshire Clinical Commissioning Group (CCG) – For disability rights advice for mental health.

Building Better Opportunities (BBO) – For the New Leaf Project which combats poverty and social isolation and improves employment prospects.

Driving Mobility - For Hubs mobility advice service.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	16,938	-	16,938	23,926	-	23,926
Current assets/(liabilities)	240,241	-	240,241	222,355	27,641	249,996
	<u>257,179</u>	<u>-</u>	<u>257,179</u>	<u>246,281</u>	<u>27,641</u>	<u>273,922</u>

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, who is the Chief Officer, is as follows.

	2023 £	2022 £
Aggregate compensation	<u>47,931</u>	<u>46,661</u>

DIAL WEST CHESHIRE

England & Wales - Charity number 1156120

Accounts

Charity registration number 1156120

Company registration number 08831095 (England and Wales)

DIAL WEST CHESHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

DIAL WEST CHESHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Bell P J P Devine O G Watkins A K Rigby P D Cooper S Povah J Frowe J Craig	(Appointed 12 October 2021) (Appointed 8 December 2021) (Appointed 28 June 2022)
Charity number	1156120	
Company number	08831095	
Registered office	Dial House Hamilton Place Chester Cheshire CH1 2BH	
Independent examiner	Mitchell Charlesworth 24 Nicholas Street Chester CH1 2AU	

DIAL WEST CHESHIRE

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DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

Objects

The charity's objects are to relieve people with disabilities living in west Cheshire and the surrounding area so that they may lead active and fulfilling lives integrated in society. We achieve our objects by delivering a range of services aimed at reducing poverty and improving economic status, reducing social isolation, improving health and well-being, raising awareness of needs and aspirations and providing opportunities for volunteering, training and employment.

Public Benefit

As a user-led organisation providing a range of services which aim to enable disabled people and older people to live sustained, independent lives the directors believe that the aim, objectives and services provided by the charity reflected in the above paragraphs are compliant with the Charities Commission Guidance on Public Benefit and the public benefit is further exemplified in the following statements of Achievements and Performance.

Achievements and performance

Review of Developments, Activities and Achievements

As an organisation that supports disabled people, Dial West Cheshire is aware that our client group has been disproportionately affected by COVID-19 in many ways. This is evidenced starkly, for example, by Office for National Statistics findings that approximately 60% of deaths from COVID in England and Wales were disabled people. Pre-existing inequalities have been exacerbated and, in addition to being clinically vulnerable to COVID, isolation (both physically and digitally), difficulties obtaining food and medicines, low income and a lack of or withdrawal of services have contributed to disabled people being among the hardest hit.

We continued to deliver our Coronavirus Plan which focussed on keeping people safe and well and being here for people in the community who need us. The plan continued to evolve in line with central government guidance, including restrictions on when we could provide face to face services from our various sites.

The organisation was able to adapt to the challenges presented by Covid-19 throughout the pandemic and continued to work towards the plans outlined in its Business Plan and as outlined in previous reports. As with last year, progress was limited due to the challenges arising from the pandemic. Our intention remains to keep taking the charity forward whilst responding to the needs of beneficiaries, responding to the funding environment affecting charities and minimising risks to the organisation.

Dial West Cheshire (DWC) continues to provide the following range of disability-related services:

- Advice and Information - with a focus on welfare benefits and disability rights.
- Community Café - serving healthy, home-cooked food at competitive prices.
- Shopmobility - daily use of mobility scooters and wheelchairs to enable access to shops and facilities from four town centre locations across Cheshire West and Chester.
- Volunteering - developing people from the community to help others within the community, with extensive opportunities for training and development.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Highlights of the year include:

- Re-establishing Shopmobility services on a business-as-usual basis following Covid-19 restrictions.
- Reopening Dial House and the Community Café. This allowed us to restart face to face advice provision to supplement the telephone service.
- Adoption of hybrid working arrangements for staff and volunteers wherever possible.
- Increasing our participation in the New Leaf project for the benefit of a larger number of clients.
- Retention of Advice Quality Standard (AQS) accreditation for our Disability Rights team.
- Extension of our Early Intervention and Prevention (EIP) contract to support wellbeing activities delivered remotely, in recognition of the quality of work delivered during Covid.
- Successfully supporting Cheshire West and Chester Council in distributing money from the Household Support Fund and Winter Poverty Fund.
- The Disability Rights team being crowned "Volunteer Team of the Year" for 2021 at Cheshire West Voluntary Action's volunteer awards ceremony.
- Positive feedback from users of our remotely delivered services during the Covid-19 pandemic, including activities which combat loneliness and isolation, and improve well-being (such as Check in and Chat calls and regular Zoom sessions).
- DWC collecting the winner of the "Student's Choice Award" at the University of Chester's 2022 volunteer awards ceremony. (We were nominated by a student recruited to help with the Check in and Chat calls.)

DWC's services are primarily delivered by volunteers, supported by a small team of paid staff. We encourage people with disabilities and health conditions to volunteer with us (approximately 70% of our workforce has a disability or long term health condition). The dedicated team of volunteers, trustees and paid staff included over 60 people who were involved in delivering or supporting our services during 2021/22.

The following information highlights progress and achievements over the past year and provides some examples of how DWC positively 'makes a difference' through the delivery of high quality, efficient and effective services that meet the many health, social care and wellbeing needs of thousands of people who benefit from the work of our charity.

Disability Rights – Advice & Information

Advice & Information is normally available from the charity's Disability Rights Centre in Chester. On the introduction of measures to deal with the Covid-19 pandemic in March 2020 the service was reconfigured as a primarily telephone-based advice service. We also have the ability to give advice by video call where this is requested. DWC is also a Foodbank Voucher issuing agency working in partnership with West Cheshire Foodbank.

During 2021/22 the team:

- responded to over 2400 enquiries
- from more than 1400 people
- and helped to secure approximately £1.3million of financial entitlements for clients

Helping people to navigate their way through ongoing welfare reforms, claim their full and correct entitlement to benefits, as well as to access relevant support services, can minimise poverty and isolation and help people to live full and active lives.

Until March 2022 DWC delivered social welfare advice by working together with Cheshire West Citizens Advice and Age UK Cheshire as part of Advice in Partnership. Since then, our service has been funded under a separate grant from Cheshire West and Chester Council. Evidence of our high quality advice service is demonstrated by our retaining the Advice Quality Standard (AQS) during the year.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Community Café

The Community Café makes important contributions to our overall objects by providing a social environment where friends can meet to enjoy healthy meals or snacks at competitive prices as well as making clients feel welcome at the centre whilst waiting to see an adviser. However, as it is located in Dial House the café was closed for much of the year due to Covid restrictions. We were able to reintroduce the service in a safe and responsible way when we reopened Dial House to the public.

Shopmobility

DWC's Shopmobility Service helps to meet the varied mobility and other needs of customers including local residents who regularly shop in Cheshire West and Chester as well as visitors and tourists from elsewhere in the United Kingdom and from abroad. It is present in Chester, Ellesmere Port, Northwich and Winsford.

During 2021/22 Dial Shopmobility:

- handled 2400 'bookings' for mobility scooters and wheelchairs.
- from approximately 550 people.

Footfall into the Shopmobility services is steadily returning to nearly pre-Covid levels, with the longer term loan of our equipment proving popular with disabled people and families on short breaks and holiday staycations in the UK.

The service helps people to retain their independence, reducing the need for support from others and reducing isolation. Our intention is that our outlets should offer the sale, longer-term hire and servicing/ repair of independent living aids and mobility equipment with a view to generating revenue that is re-invested to support the sustainability of the charity. However, as last year, the pandemic had a substantial adverse effect on the retail side. We continue to invest in new IT and training for our staff and volunteers to underpin the services we offer.

Local Shopmobility services are delivered in accordance with a borough-wide council grant. We anticipate that the grant will continue until Summer 2023 at which time the council will award a new contract for the service.

Volunteering & Learning

In normal years DWC involves approximately 70 volunteers in staffing our services each week. During 2021/22 over 40 people still volunteered with us. As a disabled people's user led organisation (DPULO) we are very proud of the fact that approximately 70% of our overall workforce has a disability or long-term health condition themselves. Volunteers normally contribute over 300 hours voluntary work each week, although this figure was lower during this year due to the restrictions enforced by the Covid-19 pandemic. Volunteers underpin all the services provided by DWC as well as making invaluable contributions to Governance and support functions such as finance, marketing and IT.

The acquisition of skills, knowledge, confidence, qualifications and experience underpins the quality of the services DWC delivers to others in the community whilst improving both the independent living skills and the employability of individuals – with some volunteers progressing into paid work.

We are particularly pleased to see so many of our New Leaf Project participants making progress towards their goals, with individuals growing in confidence and skills and securing paid work. Some have taken up volunteer roles with our charity, helping them to progress towards paid employment whilst putting the skills they have to offer to good use for the benefit of our other customers and clients. A true virtuous circle.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Other Activities

Through our Support Services we provide other organisations with help and advice such as access support at events, disability equality training and access audits, all of which improve awareness of the barriers disabled people face and how these barriers can be removed. Our service enables event organisers to meet their responsibilities under the Equality Act and helps to ensure an accessible and enjoyable experience for all event attendees. Although the team was not able to attend any events during the year due to Covid restrictions, since the start of the new financial year events have restarted with our team in attendance.

Similarly, our West Cheshire Access Group aims to improve access to services and facilities in West Cheshire so that disabled people can participate equally in the community. As well as providing a monthly forum for disabled people to raise awareness of their concerns, the Group liaises with public sector bodies and private sector organisations such as transport operators and CH1ChesterBid with the aim of influencing improvements in disabled access. The group functioned on a virtual basis during the year.

A number of DWC's staff and volunteers as well as many of our customers and clients are in the category of people who are clinically vulnerable to Covid-19. Their health, safety and wellbeing was, and continues to be, the primary consideration in our response to Covid-19.

Board members and other volunteers have contributed considerable time and effort to helping DWC adapt to its changed circumstances. Volunteer IT support has been the backbone of our moves to implement our "IT Moving Forward Strategy", strengthening our IT provision in order to protect critical services and facilitate remote working.

Financial review

Income for the year amounted to £570,169, which is lower than last year. While a number of charitable activities recovered from their low point last year, this did not offset the drop in business continuity grants. We worked hard to maintain existing funding as well as secure new income sources to enable us to remain a financially viable organisation and continue to deliver valuable services.

We acknowledge the importance of our partnerships with public bodies such as Cheshire West & Chester Council and Cheshire Clinical Commissioning Group with whom we work to deliver outcomes for disabled, elderly and disadvantaged people (in accordance with service level agreements and contracts). In addition, we have also benefitted from fixed-term, project-based funding within the past year including the New Leaf Project funded by the Building Better Opportunities (BBO) programme. New Leaf is a partnership co-financed by Big Lottery and European Social Fund (ESF) to tackle poverty and social isolation and improve the employability of disadvantaged people across Cheshire and Warrington. We are pleased that our successful role in the project has led to an invitation to continue with the partnership for an extended period. Donations and support from people and organisations in the local community, as well as the efforts of staff and volunteers to support fundraising events, are very much appreciated.

Overall expenditure of the organisation amounted to £597,982, higher than last year. Although we were able to contain most overhead costs, our main expenditure, staffing costs, actually increased due to upward pressure on salaries and increased staffing in our New Leaf project.

The resulting net loss is £27,813. The loss is mitigated to an extent by the receipt of business continuity grants last year which allowed us to report a surplus.

We are actively exploring avenues to raise additional income as protection against the difficult conditions we will be operating in for the foreseeable future and to help us develop our services.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Reserve Policy

Trustees monitor and review overall finances throughout the year in accordance with our Financial Management policy.

The current aim is to maintain free reserves of £315,650 being a level which equates to approximately 9 months of core resources expended during the current, budgeted year (2022 - 2023). The current level of unrestricted funds stands at £246,281.

Risk Management

The trustees consider the major risks that the Charity faces each financial year, with time allocated at each board and sub-committee meeting to review those risks. The Charity has developed a risk register to monitor and control the risks and to mitigate any impact they may have on the organisation in the future. The trustees undertake a comprehensive review and update of the charity's risks annually. They established a Critical Incident Committee at the beginning of the Covid-19 crisis to support the management team during the crisis period.

Future Plans

The first priority of the trustees is to ensure the survival of the charity in a way which does not compromise the health, safety and wellbeing of its staff, volunteers and beneficiaries or detract from our organisation's core purpose.

The trustees expect that DWC will have an operational loss in 2022-23. While we are actively taking steps to raise further income, our most significant expenditure is on staffing and we are not confident that we will be able to make up all of the shortfall. The trustees do remain confident that DWC will survive for the foreseeable future as a going concern.

Changes to the financing of the Advice service, already noted, and general constraints on public sector finances continue to put pressure on our income from those sources. We continue to develop our self-generated income, although income from consumers will be under pressure due to inflation and the poor state of the economy. Initiatives are under way to improve our income from business sources.

Trustees will continue to maintain and improve arrangements for good governance through the recruitment of additional trustees with appropriate skills and experience, whilst retaining at least 75% of trustees being disabled people. During the coming year the charity intends to continue to deliver core services which link to our vision of a society where disabled people and older people can participate equally as full citizens. This will be done in a safe and secure way in accordance with official guidelines and regulations arising from the Covid-19 pandemic.

We are committed to improving the sustainability of the organisation by developing as a social enterprise and increasing our self-generated revenue. In addition we will continue to explore further opportunities for partnership working. We recognise that progress in these areas will be constrained by economic and societal uncertainties.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Priorities for the coming year include:

- Securing our existing income sources and developing new ones. (Such funding includes Council contracts and grants for core services such as advice and Shopmobility.)
- Increasing self-generated income from both the consumer and business sectors.
- Reviewing the staffing structure of the organisation to ensure improved capacity for business support functions.
- Further development of marketing and publicity for our full range of services.
- Continuing to explore opportunities for partnership work.
- Working with Cheshire West & Chester Council to secure alternative accommodation suitable for our future business needs and plans for sustainability

Acknowledgements

The Board wishes to acknowledge the contributions made by all staff, volunteers, customers and suppliers to the ongoing success of our charity. In particular we wish to acknowledge the organisations who provide us with funding by way of awarding contracts and grants, or buying our services, or making donations. Such funding makes invaluable contributions to our ability to improve the lives of disabled people.

Structure, governance and management

Organisation

Dial West Cheshire formed as a company limited by guarantee (number 8831095) and registered charity (number 1156120) in January 2014 by way of a merger with DIAL House Chester (charity number 518908). The new company (and charity) builds upon DIAL House Chester's long history and reputation for providing valuable, award-winning services for disabled people in west Cheshire and the surrounding area. The organisation continues to provide a range of disability-related services which aim to enable disabled people and older people to live sustained independent lives.

Effective governance is delivered by a Board of directors who are also the trustees. The current Articles of Association stipulate that "the majority of the directors shall be disabled persons or persons with experience of disability". Board meetings are held at least four times a year with additional Finance & Legal and Human Resources Sub-committee meetings.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

H P Barrie	(Resigned 30 July 2021)
P Bell	
P J P Devine	
J Welch	(Resigned 20 September 2021)
O G Watkins	
A K Rigby	
P D Cooper	
S Povah	(Appointed 12 October 2021)
J Frowe	(Appointed 8 December 2021)
J Craig	(Appointed 28 June 2022)

The charity has condensed good practice guidance regarding the recruitment of trustees into an internal procedure which, together with a trustee role description and application form, form the basis of the trustee recruitment process. Trustee vacancies are publicised and promoted using a variety of methods and channels, including via local networks (public, private and third sector), websites and social media.

All trustees are offered an induction, with further training accessed via resources available from the Charity Commission as well as via the charity's membership of organisations such as Cheshire West Voluntary Action (CWVA), National Council for Voluntary Organisations (NCVO) and Small Charities Coalition.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Accounting and Reporting Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of the financial position at the end of the year.

In preparing the financial statements the trustees have particularly reviewed the Statement of Recommended Practice (SORP) requirements and best practice and have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- Prepared the financial statements on the going concern basis (unless it is inappropriate to assume that the charity will continue).

The trustees have overall responsibility for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with charity law. The trustees are also responsible for safeguarding the charity's assets, and hence for taking any reasonable steps for the detection and prevention of fraud and other irregularities.

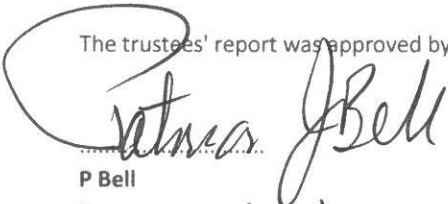
Day-to-day management of the organisation is delegated to the Chief Officer who is supported by a senior management team.

The trustees have overall responsibility for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with charity law. The Trustees are also responsible for safeguarding the Charity's assets, and hence for taking any reasonable steps for the detection and prevention of fraud and other irregularities.

Independent Examiner

It is proposed that Rob Hall, FCA, Mitchell Charlesworth be re-appointed as the examiner for the ensuing year at the next AGM.

The trustees' report was approved by the Board of Trustees.


.....
P Bell
Trustee
Dated: 24/8/2022

DIAL WEST CHESHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DIAL WEST CHESHIRE

I report to the trustees on my examination of the financial statements of Dial West Cheshire (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Robert Hall, FCA
Mitchell Charlesworth

24 Nicholas Street
Chester
CH1 2AU

Dated: 05/09/2022

DIAL WEST CHESHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:							
Donations and legacies	3	18,924	462,961	481,885	80,705	470,725	551,430
Charitable activities	4	82,270	-	82,270	40,282	-	40,282
Other trading activities	5	3,625	-	3,625	3,425	-	3,425
Investments	6	370	-	370	650	-	650
Other income	7	2,019	-	2,019	2,818	-	2,818
Total income		107,208	462,961	570,169	127,880	470,725	598,605
Expenditure on:							
Raising funds	8	1,088	1,860	2,948	875	-	875
Charitable activities	9	133,933	461,101	595,034	98,905	443,314	542,219
Total expenditure		135,021	462,961	597,982	99,780	443,314	543,094
Net (expenditure)/income for the year/							
Net movement in funds		(27,813)	-	(27,813)	28,100	27,411	55,511
Fund balances at 1 April 2021		274,094	27,641	301,735	245,994	230	246,224
Fund balances at 31 March 2022		246,281	27,641	273,922	274,094	27,641	301,735

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DIAL WEST CHESHIRE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13		23,926		32,044
Current assets					
Stocks	14	15,050		10,629	
Debtors	15	49,542		100,032	
Cash at bank and in hand		246,904		264,013	
		<u>311,496</u>		<u>374,674</u>	
Creditors: amounts falling due within one year	17	<u>(61,500)</u>		<u>(104,983)</u>	
Net current assets			249,996		269,691
Total assets less current liabilities			<u>273,922</u>		<u>301,735</u>
Income funds					
Restricted funds	18		27,641		27,641
Unrestricted funds			246,281		274,094
			<u>273,922</u>		<u>301,735</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 24 August 2022



O G Watkins
Trustee

Company registration number 08831095

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Dial West Cheshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Dial House, Hamilton Place, Chester, Cheshire, CH1 2BH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised when it is incurred and is recorded gross of related income on the following bases:

- Charitable expenditure comprises direct expenditure including direct staff costs attributable to its activities.
- Governance costs comprise those incurred as a result of constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% straight line
-----------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	1,732	-	1,732	9,995	967	10,962
Grant and contract funding	17,192	462,961	480,153	70,710	469,758	540,468
	<u>18,924</u>	<u>462,961</u>	<u>481,885</u>	<u>80,705</u>	<u>470,725</u>	<u>551,430</u>
Donations and gifts						
Chester University	-	-	-	-	467	467
Tesco	-	-	-	-	500	500
Healthwatch	200	-	200	600	-	600
Motability	-	-	-	923	-	923
Severn Trent Water	-	-	-	2,000	-	2,000
ING	-	-	-	3,000	-	3,000
Other	1,532	-	1,532	3,472	-	3,472
	<u>1,732</u>	<u>-</u>	<u>1,732</u>	<u>9,995</u>	<u>967</u>	<u>10,962</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies (Continued)

**Grants and contracts
receivable for core
activities**

CWAC Advice in Partnership	-	80,000	80,000	-	80,000	80,000
CWAC Shopmobility	-	132,000	132,000	-	132,206	132,206
CWAC Early Intervention and Prevention	-	43,508	43,508	-	43,508	43,508
CWAC Expert by Experience Project	-	-	-	-	4,666	4,666
West Cheshire Clinical Commissioning Group	-	15,309	15,309	-	20,280	20,280
Westminster Foundation Building Better opportunities (New Leaf Project)	-	161,612	161,612	-	119,384	119,384
CWAC Community Response Fund & Westminster foundation	-	-	-	-	20,000	20,000
Steve Morgan Foundaton	-	-	-	-	12,626	12,626
Other	17,192	30,532	47,724	70,710	36,088	106,798
	<u>17,192</u>	<u>462,961</u>	<u>480,153</u>	<u>70,710</u>	<u>469,758</u>	<u>540,468</u>

4 Charitable activities

	2022	2021
	£	£
Sales within charitable activities	<u>82,270</u>	<u>40,282</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Fundraising events	1,025	918
Sponsorships and social lotteries	2,600	2,507
Other trading activities	<u>3,625</u>	<u>3,425</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	370	650
	<u>370</u>	<u>650</u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Sundry income	2,019	2,818
	<u>2,019</u>	<u>2,818</u>

8 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
<u>Fundraising and publicity</u>				
Advertising	-	1,860	1,860	-
Other fundraising costs	1,088	-	1,088	875
	<u>1,088</u>	<u>-</u>	<u>1,088</u>	<u>875</u>
Fundraising and publicity	1,088	1,860	2,948	875
	<u>1,088</u>	<u>1,860</u>	<u>2,948</u>	<u>875</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Charitable activities

	2022	2021
	£	£
Staff costs	425,187	382,173
Depreciation and impairment	13,089	16,260
Cafe purchases	3,163	1,293
Rent	24,539	26,551
Rates and water	463	812
Light and heat	9,134	7,299
Repairs and maintenance	8,135	11,665
Insurance	8,928	5,398
Subscriptions and publications	2,124	4,549
Staff and volunteers costs	10,232	4,867
General expenses	46,921	22,818
	<u>551,915</u>	<u>483,685</u>
Share of support costs (see note 10)	22,962	22,858
Share of governance costs (see note 10)	20,157	35,676
	<u>595,034</u>	<u>542,219</u>
Analysis by fund		
Unrestricted funds	133,933	98,905
Restricted funds	461,101	443,314
	<u>595,034</u>	<u>542,219</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Support costs	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Telephone	5,773	-	5,773	11,040	-	11,040
Computer expenses	12,299	-	12,299	5,283	-	5,283
Printing, postage and stationery	4,890	-	4,890	6,535	-	6,535
Accountancy	-	4,275	4,275	-	1,750	1,750
Legal and professional	-	4,934	4,934	-	23,719	23,719
Bank charges	-	2,332	2,332	-	1,248	1,248
Irrecoverable VAT	-	8,616	8,616	-	8,959	8,959
	<u>22,962</u>	<u>20,157</u>	<u>43,119</u>	<u>22,858</u>	<u>35,676</u>	<u>58,534</u>
Analysed between Charitable activities	<u>22,962</u>	<u>20,157</u>	<u>43,119</u>	<u>22,858</u>	<u>35,676</u>	<u>58,534</u>

11 Trustees

Three trustees were reimbursed £630 (2021 - £173) for expenses incurred undertaking board related duties.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administrative staff	<u>20</u>	<u>21</u>

Employment costs

	2022 £	2021 £
Wages and salaries	418,049	376,210
Other pension costs	7,138	5,963
	<u>425,187</u>	<u>382,173</u>

There were no employees whose annual remuneration was £60,000 or more.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021	122,715
Additions	4,972
	<u> </u>
At 31 March 2022	127,687
	<u> </u>
Depreciation and impairment	
At 1 April 2021	90,672
Depreciation charged in the year	13,089
	<u> </u>
At 31 March 2022	103,761
	<u> </u>
Carrying amount	
At 31 March 2022	23,926
	<u> </u>
At 31 March 2021	32,044
	<u> </u>

14 Stocks

	2022 £	2021 £
Finished goods and goods for resale	15,050	10,629
	<u> </u>	<u> </u>

15 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	1,035	79,568
Prepayments and accrued income	48,507	20,464
	<u> </u>	<u> </u>
	49,542	100,032
	<u> </u>	<u> </u>

16 Loans and overdrafts

	2022 £	2021 £
Bank overdrafts	-	736
	<u> </u>	<u> </u>
Payable within one year	-	736
	<u> </u>	<u> </u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Bank overdrafts	16	-	736
Other taxation and social security		6,355	16,351
Trade creditors		10,168	15,793
Other creditors		15,312	208
Accruals and deferred income		29,665	71,895
		<u>61,500</u>	<u>104,983</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
Chester University	-	467	(467)	-	-	-	-
Tesco	-	500	(500)	-	-	-	-
CWAC Advice in Partnership	-	80,000	(80,000)	-	80,000	(80,000)	-
CWAC Shopmobility	-	132,206	(132,206)	-	132,000	(132,000)	-
CWAC Early Intervention and Prevention	-	43,508	(43,508)	-	43,508	(43,508)	-
CWAC Expert by Experience Project	-	4,666	(4,666)	-	-	-	-
West Cheshire Clinical Commissioning Group	-	20,280	(20,280)	-	15,309	(15,309)	-
Westminster Foundation	-	1,000	(1,000)	-	-	-	-
Building Better Opportunities (New Leaf Project)	-	119,384	(119,384)	-	161,612	(161,612)	-
Other	230	36,088	(8,677)	27,641	30,532	(30,532)	27,641
CWAC Community Responce Fund & Westminster foundation	-	20,000	(20,000)	-	-	-	-
Steve Morgan Foundation	-	12,626	(12,626)	-	-	-	-
	<u>230</u>	<u>470,725</u>	<u>(443,314)</u>	<u>27,641</u>	<u>462,961</u>	<u>(462,961)</u>	<u>27,641</u>

The restricted income funds listed above are used for the following purposes:

Cheshire West and Chester Council (CWAC) – For disability rights advice and information, early intervention and prevention (EIP) services, experts by experience (quality monitoring) IT upgrades and shopmobility.

West Cheshire Clinical Commissioning Group (CCG) – For disability rights advice for mental health.

Building Better Opportunities (BBO) – For the New Leaf Project which combats poverty and social isolation and improves employment prospects.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	23,926	-	23,926	32,044	-	32,044
Current assets/(liabilities)	222,355	27,641	249,996	242,050	27,641	269,691
	<u>246,281</u>	<u>27,641</u>	<u>273,922</u>	<u>274,094</u>	<u>27,641</u>	<u>301,735</u>

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, who is the Chief Officer, is as follows.

	2022 £	2021 £
Aggregate compensation	<u>46,661</u>	<u>46,097</u>

DIAL WEST CHESHIRE

England & Wales - Charity number 1156120

Accounts

Charity Registration No. 1156120

Company Registration No. 08831095 (England and Wales)

DIAL WEST CHESHIRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

DIAL WEST CHESHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P Bell P J P Devine J Welch O G Watkins A K Rigby P D Cooper	(Appointed 10 March 2021)
Charity number	1156120	
Company number	08831095	
Registered office	Dial House Hamilton Place Chester Cheshire CH1 2BH	
Independent examiner	Mitchell Charlesworth LLP 24 Nicholas Street Chester CH1 2AU	

DIAL WEST CHESHIRE

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DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

Objects

The charity's objects are to relieve people with disabilities living in west Cheshire and the surrounding area so that they may lead active and fulfilling lives integrated in society. We achieve our objects by delivering a range of services aimed at reducing poverty and improving economic status, reducing social isolation, improving health and well-being, raising awareness of needs and aspirations and providing opportunities for volunteering, training and employment.

Public Benefit

As a user-led organisation providing a range of services which aim to enable disabled people and older people to live sustained, independent lives the directors believe that the aim, objectives and services provided by the charity reflected in the above paragraphs are compliant with the Charities Commission Guidance on Public Benefit and the public benefit is further exemplified in the following statements of Achievements and Performance.

Achievements and performance

Review of Developments, Activities and Achievements

As an organisation that supports disabled people, Dial West Cheshire is aware that our client group has been disproportionately affected by COVID-19 in many ways. This is evidenced starkly, for example, by Office for National Statistics findings that approximately 60% of deaths from COVID in England and Wales were disabled people. Pre-existing inequalities have been exacerbated and, in addition to being clinically vulnerable to COVID, isolation (both physically and digitally), difficulties obtaining food and medicines, low income and a lack of or withdrawal of services have contributed to disabled people being among the hardest hit.

As Dial prepared to close our doors to the public back in March we implemented our Coronavirus Plan which focussed on keeping people safe and well and being here for people in the community who need us and we launched an awareness campaign entitled Delivering Dial Differently.

The organisation has been able to adapt to the challenges presented by the Covid-19 pandemic and continued to make progress against the plans outlined in its Business Plan and as outlined in last year's report, albeit we have not been able to move as quickly as we had hoped. We intend to keep taking the charity forward whilst responding to the needs of beneficiaries, responding to the funding environment affecting charities and minimising risks to the organisation. Dial West Cheshire (DWC) continues to provide the following range of disability-related services:

- Advice and Information - with a focus on welfare benefits and disability rights.
- Community Café - serving healthy, home-cooked food at competitive prices.
- Shopmobility - daily use of mobility scooters and wheelchairs to enable access to shops and facilities from four town centre locations across Cheshire West and Chester.
- Volunteering - developing people from the community to help others within the community, with extensive opportunities for training and development.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Highlights of the year include:

- Moving operations online in response to the lockdowns arising from the Covid 19 pandemic under the title "Delivering Dial Differently"
- Providing a Shopmobility presence when Covid restrictions permitted us to open as an emergency retail service
- Establishing a "Coronavirus (Covid 19) Info Hub" on our website which provided direct access to our online services and links to relevant sources of information from central government, Cheshire West and Chester council and other sources
- Launching a Check in and Chat telephone service for isolated and vulnerable individuals together with regular Zoom sessions
- Establishing an Advice Line telephone advice service staffed by paid workers and volunteers working at home
- Adapting our New Leaf project delivery to provide 1:1 mentoring support, training and money advice remotely thereby putting DWC in a strong position to continue to be a delivery partner as part of a project extension beyond July 2021.
- Substantial investment in IT equipment and mobile phones to support the provision of online services, together with a migration of many of the underlying IT services to a cloud-based solution

DWC's services are primarily delivered by volunteers, supported by a small team of paid staff. We encourage people with disabilities and health conditions to volunteer with us (approximately 70% of our workforce has a disability or long-term health condition). The dedicated team of volunteers, trustees and paid staff included over 50 people who were involved in delivering or supporting our services during 2020/21.

The following information highlights progress and achievements over the past year and provides some examples of how DWC positively 'makes a difference' through the delivery of high quality, efficient and effective services that meet the many health, social care and wellbeing needs of thousands of people who benefit from the work of our charity.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Disability Rights – Advice & Information

Advice & Information is normally available from the charity's Disability Rights Centre in Chester. On the introduction of measures to deal with the Covid-19 pandemic in March 2020 the service was reconfigured as a primarily telephone-based advice service. We also have the ability to give advice by video call where this is requested. DWC is also a Foodbank Voucher issuing agency working in partnership with West Cheshire Foodbank.

During 2020/21 the team:

- responded to approximately 1500 enquiries
- from more than 1000 people
- and helped to secure over £1.5million of financial entitlements for clients

Helping people to navigate their way through ongoing welfare reforms, claim their full and correct entitlement to benefits, as well as to access relevant support services, can minimise poverty and isolation and help people to live full and active lives.

As part of Advice in Partnership, DWC delivers social welfare advice by working together with Cheshire West Citizens Advice and Age UK Cheshire. Evidence of our high quality advice service is demonstrated by our retaining the Advice Quality Standard (AQS) in 2019.

Community Café

The Community Café makes important contributions to our overall objects by providing a social environment where friends can meet to enjoy healthy meals or snacks at competitive prices as well as making clients feel welcome at the centre whilst waiting to see an adviser. However, as it is located in Dial House the café was closed throughout the year due to Covid restrictions. We are actively looking for ways to reintroduce the service in a safe and responsible way once we are able to reopen Dial House to the public.

Shopmobility

DWC's Shopmobility Service helps to meet the varied mobility and other needs of customers including local residents who regularly shop in Cheshire West and Chester as well as visitors and tourists from elsewhere in the United Kingdom and from abroad. It is present in Chester, Ellesmere Port, Northwich and Winsford.

Despite being closed due to Covid restrictions for much of the year, during 2020/21 Dial Shopmobility:

- handled approximately 1000 'bookings' for mobility scooters and wheelchairs.
- from approximately 150 people.

The service helps people to retain their independence, reducing the need for support from others and reducing isolation. The pandemic had a substantial adverse effect on the retail side for this year. Our intention is that our outlets should offer the sale, longer-term hire and servicing/repair of independent living aids and mobility equipment with a view to generating revenue that is re-invested to support the sustainability of the charity. We continue to invest in new IT and training for our staff and volunteers to underpin the services we offer.

Local Shopmobility services are delivered in accordance with a borough-wide, council contract for which Dial was the lead organisation at the time the contract was awarded. During the life of the contract our delivery partners DICE Ltd and Vale Royal Disability Services ceased trading. In consequence we assumed sole responsibility for delivering the contract with effect from 1 April 2019.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Volunteering & Learning

In normal years DWC involves approximately 70 volunteers in staffing our services each week. During 2020/21 over 30 people still volunteered with us. As a disabled people's user led organisation (DPULO) we are very proud of the fact that approximately 70% of our overall workforce has a disability or long-term health condition themselves. Volunteers normally contribute over 300 hours voluntary work each week, although this figure has been reduced due to the restrictions enforced by the Covid-19 pandemic. Volunteers underpin all the services provided by DWC as well as making invaluable contributions to support functions such as Finance, Marketing and IT.

The acquisition of skills, knowledge, confidence, qualifications and experience underpins the quality of the services DWC delivers to others in the community whilst improving both the independent living skills and the employability of individuals – with some volunteers progressing into paid work.

We are particularly pleased to see so many of our New Leaf Project participants making progress towards their goals, with individuals growing in confidence and skills. Some have taken up volunteer roles with our charity, helping them to progress towards paid employment whilst putting the skills they have to offer to good use for the benefit of our other customers and clients. A true virtuous circle.

During the year we introduced a productive partnership with the University of Chester to provide volunteer opportunities to students. We hope to carry on this relationship to the mutual benefit of ourselves, the university, the students and the local community.

Other Activities

Through our Support Services we provide other organisations with help and advice such as access support at events, disability equality training and access audits, all of which improve awareness of the barriers disabled people face and how these barriers can be removed. Our service enables event organisers to meet their responsibilities under the Equality Act and helps to ensure an accessible and enjoyable experience for all event attendees. However, due to Covid restrictions the team was not able to attend any events during the year.

Similarly, our West Cheshire Access Group aims to improve access to services and facilities in West Cheshire so that disabled people can participate equally in the community. As well as providing a monthly forum for disabled people to raise awareness of their concerns, the Group liaises with public sector bodies and private sector organisations such as transport operators and CH1ChesterBid with the aim of influencing improvements in disabled access. The group functioned on a virtual basis during the year.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Income for the year amounted to £598,605. This is sharply lower than last year due to the one-off donation received from Vale Royal Disability Services when that charity was dissolved together with the loss of charitable income due to the adverse trading conditions arising from the Covid-19 pandemic. We worked hard to maintain existing funding as well as secure new/emergency/Covid-relief sources of financial support to enable us to remain a financially viable organisation and continue to deliver valuable services.

We acknowledge the importance of our partnerships with public bodies such as Cheshire West & Chester Council and Cheshire Clinical Commissioning Group with whom we work to deliver outcomes for disabled, elderly and disadvantaged people (in accordance with service level agreements and contracts). In addition, we have also benefitted from fixed-term, project-based funding within the past year including the New Leaf Project funded by the Building Better Opportunities (BBO) programme. New Leaf is a partnership co-financed by Big Lottery and European Social Fund (ESF) to tackle poverty and social isolation and improve the employability of disadvantaged people across Cheshire and Warrington. We are pleased that our successful role in the project has led to an invitation to continue with the partnership for an extended period. Donations and support from people and organisations in the local community, as well as the efforts of staff and volunteers to support fundraising events, are very much appreciated.

We are particularly grateful to Cheshire Community Foundation, Cheshire West and Chester Council's Community Response Fund (in partnership with the Westminster Foundation) and the Steve Morgan Foundation for their grant awards which facilitated our upgrade of IT facilities to better support remote working by staff and volunteers and enabled us to repurpose staff, which in turn allowed us to continue to provide services to our clients.

Overall expenditure of the organisation amounted to £543,094. As with our income, expenditure was sharply lower. While our main expenditure, staffing costs, actually increased, other items of expenditure were reduced because of the enforced changes in our operations, notably café purchases and staff and volunteer costs.

The resulting net surplus is £55,511. It allows us to strengthen our balance sheet and provides a little bit of a buffer against the difficult conditions we will be operating in for the foreseeable future.

Reserve Policy

Trustees monitor and review overall finances throughout the year in accordance with our Financial Management policy.

The current aim is to maintain free reserves of £350,559 being a level which equates to approximately 9 months of core resources expended during the current, budgeted year (2021 - 2022). The current level of unrestricted funds stands at £274,094.

Risk Management

The trustees consider the major risks that the Charity faces each financial year, with time allocated at each board and sub-committee meeting to review those risks. The Charity has developed a risk register to monitor and control the risks and to mitigate any impact they may have on the organisation in the future. The trustees completed a comprehensive review and update of the charity's risks in March and April 2020 in response to the Covid-19 crisis. They also established a Critical Incident Committee to support the management team during the crisis period. The committee continues to meet.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Covid-19

We closed our shop and office locations in March 2020. Where possible DWC asked affected staff and volunteers to take on other meaningful activities. A small number of staff were furloughed for short periods. We have provided our workforce with IT equipment and mobile phones to facilitate home working, and many staff and volunteers have adapted to this way of working. This allowed us to continue providing our core advice services by telephone. New Leaf activities, including 1:1 mentoring, training and money advice, also continued remotely.

Shopmobility in Chester and Ellesmere Port reopened in July 2020 with appropriate measure in place to protect staff and customers. We have been unable to reopen Northwich and Winsford, located in council-owned premises which remain closed. It has proved very difficult to find a way to open our headquarters, Dial House, in a way which complies with Covid-19 health and safety requirements and so the building will remain closed to the public for the foreseeable future.

A number of DWC's staff and volunteers as well as many of our customers and clients are in the category of people who are clinically vulnerable to Covid-19. Their health, safety and wellbeing has been the primary consideration in our response to the crisis. Many have needed to self-isolate and some individuals have experienced stress and anxiety arising from the situation. In response DWC established a telephone befriending service initially offering "safe and well checks" which developed into a "check in and chat" service.

DWC enabled some staff to regularly attend local COVID testing centres for asymptomatic people unable to work from home and registered for the workplace testing programme which provides home test kits to both staff and volunteers.

Self-generated income has been severely restricted due to the closure of our café and reduced opening of our Shopmobility shops. At the beginning of the pandemic we did review our budget and incorporated assumptions on when we might be able to reopen our facilities.

Our Chief Officer has worked closely with our main external funders to receive assurances that our grant and contract income would continue. DWC was also able to secure government and local authority retail, hospitality and leisure (RHL) business support grants together with some grants from local sources towards the costs of adapting our activities to allow for home working and remote delivery of welfare advice and wellbeing services.

Board members and other volunteers have contributed considerable time and effort to helping DWC adapt to its changed circumstances. As already noted, the board has established an active Critical Incident Committee. Volunteer IT support has been the backbone of our moves to accelerate our "IT Moving Forward Strategy", strengthening our IT provision in order to protect critical services and facilitate remote working.

The trustees expect that DWC will make an operational loss in 2021-22. Available grants to support our services will be much reduced, the furlough scheme is being wound down, and our ability to raise self-generated income will continue to be constrained. At the same time, demand for our advisory services in particular continues to be very high. While we are actively taking steps to raise further income, our most significant expenditure is on staffing and we are not confident that we will be able to make up the shortfall.

DWC was very fortunate to have received a substantial donation from Vale Royal Disability Services in 2019/20 and the Covid-related government and local authority grants mentioned previously in 2020/21. The trustees are confident that with these additional funds DWC will survive for the foreseeable future as a going concern.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Future Plans

The first priority of the trustees is to ensure the survival of the charity as we emerge from the Covid 19 crisis period in a way which does not compromise the health, safety and wellbeing of its staff, volunteers and beneficiaries or detract from our organisation's core purpose.

Trustees will continue to maintain and improve arrangements for good governance through the recruitment of additional trustees with appropriate skills and experience, whilst retaining at least 75% of trustees being disabled people.

While the trustees continue to review and update our strategic plans for DWC we recognise that the Covid-19 pandemic will have a lasting impact on society and specifically the disabled and elderly people who we support.

During the coming year the charity intends to continue to deliver core services which link to our vision of a society where disabled people and older people can participate equally as full citizens. This will be done in a safe and secure way in accordance with official guidelines and regulations arising from the Covid-19 pandemic.

We are committed to improving the sustainability of the organisation by developing as a social enterprise and increasing our self-generated revenue. In addition we will continue to explore further opportunities for partnership working. We recognise that progress in these areas will be constrained by Covid-19 related economic and societal uncertainties.

Priorities for the coming year include:

- Securing our income sources and developing new ones. (Such funding includes Council contracts and grants for core services such as advice and shopmobility.)
- Evidencing the quality of our services through, for example, the retention of quality marks
- Reviewing the staffing structure of the organisation to ensure improved capacity for business support functions
- Further development of marketing and publicity for our full range of services
- Continuing to explore opportunities for partnership work, including our role in the New Leaf project which has been extended to 2023 and the potential to be a delivery partner within a recommissioned Council contract for social welfare advice
- Working with Cheshire West & Chester Council to secure alternative accommodation suitable for our future business needs and plans for sustainability

Acknowledgements

The Board wishes to acknowledge the contributions made by all staff, volunteers, customers and suppliers to the ongoing success of our charity. In particular we wish to acknowledge the organisations who provide us with funding by way of awarding contracts and grants, or buying our services, or making donations. Such funding makes invaluable contributions to our ability to improve the lives of disabled people.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

Organisation

Dial West Cheshire formed as a company limited by guarantee (number 8831095) and registered charity (number 1156120) in January 2014 by way of a merger with DIAL House Chester (charity number 518908). The new company (and charity) builds upon DIAL House Chester's long history and reputation for providing valuable, award-winning services for disabled people in west Cheshire and the surrounding area. The organisation continues to provide a range of disability-related services which aim to enable disabled people and older people to live sustained independent lives.

Effective governance is delivered by a Board of directors who are also the trustees. The current Articles of Association stipulate that "the majority of the directors shall be disabled persons or persons with experience of disability". Board meetings are held at least four times a year with additional Finance & Legal and Human Resources Sub-committee meetings.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

H P Barrie	(Resigned 30 July 2021)
P Bell	
P J P Devine	
J Welch	
O G Watkins	
A K Rigby	
P D Cooper	(Appointed 10 March 2021)

The charity has condensed good practice guidance regarding the recruitment of trustees into an internal procedure which, together with a trustee role description and application form, form the basis of the trustee recruitment process. Trustee vacancies are publicised and promoted using a variety of methods and channels, including via local networks (public, private and third sector), websites and social media.

All trustees are offered an induction, with further training accessed via resources available from the Charity Commission as well as via the charity's membership of organisations such as Cheshire West Voluntary Action (CWVA), National Council for Voluntary Organisations (NCVO) and Small Charities Coalition.

Accounting and Reporting Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of the financial position at the end of the year.

In preparing the financial statements the trustees have particularly reviewed the Statement of Recommended Practice (SORP) requirements and best practice and have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements; and
- Prepared the financial statements on the going concern basis (unless it is inappropriate to assume that the charity will continue).

The trustees have overall responsibility for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with charity law. The trustees are also responsible for safeguarding the charity's assets, and hence for taking any reasonable steps for the detection and prevention of fraud and other irregularities.

DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Day-to-day management of the organisation is delegated to the Chief Officer who is supported by a senior management team.

The trustees have overall responsibility for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with charity law. The Trustees are also responsible for safeguarding the Charity's assets, and hence for taking any reasonable steps for the detection and prevention of fraud and other irregularities.

Independent Examiner

It is proposed that Rob Hall, FCA, Mitchell Charlesworth LLP be re-appointed as the examiner for the ensuing year at the next AGM.

The trustees' report was approved by the Board of Trustees.



.....
P Bell

Trustee

Dated: 20/9/21

DIAL WEST CHESHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DIAL WEST CHESHIRE

I report to the trustees on my examination of the financial statements of Dial West Cheshire (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Robert Hall, FCA
Mitchell Charlesworth LLP

24 Nicholas Street
Chester
CH1 2AU

Dated: 20/9/21

DIAL WEST CHESHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income and endowments from:							
Donations and legacies	3	80,705	470,725	551,430	69,179	480,145	549,324
Charitable activities	4	40,282	-	40,282	153,678	-	153,678
Other trading activities	5	3,425	-	3,425	4,938	-	4,938
Investments	6	650	-	650	675	-	675
Other income	7	2,818	-	2,818	1,245	-	1,245
Total income		127,880	470,725	598,605	229,715	480,145	709,860
Expenditure on:							
Raising funds	8	875	-	875	1,042	-	1,042
Charitable activities	9	98,905	443,314	542,219	126,911	479,915	606,826
Total resources expended		99,780	443,314	543,094	127,953	479,915	607,868
Net income for the year/ Net movement in funds		28,100	27,411	55,511	101,762	230	101,992
Fund balances at 1 April 2020		245,994	230	246,224	144,232	-	144,232
Fund balances at 31 March 2021		274,094	27,641	301,735	245,994	230	246,224

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DIAL WEST CHESHIRE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		32,044		22,183
Current assets					
Stocks	14	10,629		13,249	
Debtors	15	100,032		34,738	
Cash at bank and in hand		264,013		220,578	
		<u>374,674</u>		<u>268,565</u>	
Creditors: amounts falling due within one year	17	<u>(104,983)</u>		<u>(44,524)</u>	
Net current assets			269,691		224,041
Total assets less current liabilities			<u>301,735</u>		<u>246,224</u>
Income funds					
Restricted funds	18		27,641		230
Unrestricted funds			274,094		245,994
			<u>301,735</u>		<u>246,224</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The trustees are responsible for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20 September 2021


O G Watkins
Trustee

Company Registration No. 08831095

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Dial West Cheshire is a private company limited by guarantee incorporated in England and Wales. The registered office is Dial House, Hamilton Place, Chester, Cheshire, CH1 2BH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised when it is incurred and is recorded gross of related income on the following bases:

- Charitable expenditure comprises direct expenditure including direct staff costs attributable to its activities.
- Governance costs comprise those incurred as a result of constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	20% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	9,995	967	10,962	69,179	1,810	70,989
Grant and contract funding	70,710	469,758	540,468	-	478,335	478,335
	<u>80,705</u>	<u>470,725</u>	<u>551,430</u>	<u>69,179</u>	<u>480,145</u>	<u>549,324</u>
Donations and gifts						
Vale Royal Disability Service	-	-	-	57,982	-	57,982
Chester University	-	467	467	-	560	560
Tesco	-	500	500	-	1,000	1,000
Healthwatch	600	-	600	950	-	950
Chester Used Furniture Enterprise	-	-	-	750	-	750
Motability	923	-	923	1,000	-	1,000
Severn Trent Water	2,000	-	2,000	-	-	-
ING	3,000	-	3,000	-	-	-
Other	3,472	-	3,472	8,497	250	8,747
	<u>9,995</u>	<u>967</u>	<u>10,962</u>	<u>69,179</u>	<u>1,810</u>	<u>70,989</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3	Donations and legacies	(Continued)				
	Grants and contracts receivable for core activities					
	CWAC Advice in Partnership	-	80,000	80,000	-	80,000
	CWAC Shopmobility	-	132,206	132,206	-	135,576
	CWAC Early Intervention and Prevention	-	43,508	43,508	-	43,508
	CWAC Expert by Experience Project	-	4,666	4,666	-	23,106
	West Cheshire Clinical Commissioning Group	-	20,280	20,280	-	20,000
	Westminster Foundation	-	1,000	1,000	-	23,639
	Building Better opportunities (New Leaf Project)	-	119,384	119,384	-	136,506
	Bright Life	-	-	-	-	16,000
	CWAC Community Responce Fund & Westminster foundation	-	20,000	20,000	-	-
	Steve Morgan Foundaton	-	12,626	12,626	-	-
	Other	70,710	36,088	106,798	-	-
		<u>70,710</u>	<u>469,758</u>	<u>540,468</u>	<u>-</u>	<u>478,335</u>
		<u>70,710</u>	<u>469,758</u>	<u>540,468</u>	<u>-</u>	<u>478,335</u>
	4 Charitable activities					
					2021	2020
					£	£
	Sales within charitable activities				<u>40,282</u>	<u>153,678</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising events	918	2,648
Sponsorships and social lotteries	2,507	2,290
Other trading activities	3,425	4,938

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	650	675

7 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Sundry income	2,818	1,245

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	875	1,042
	875	1,042

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

	(Continued)	
	2021	2020
	£	£
8 Raising funds		
9 Charitable activities		
Staff costs	382,173	372,932
Depreciation and impairment	16,260	11,314
Cafe purchases	1,293	11,079
Rent	26,551	30,515
Rates and water	812	753
Light and heat	7,299	13,779
Repairs and maintenance	11,665	19,878
Insurance	5,398	6,686
Subscriptions and publications	4,549	4,440
Staff and volunteers costs	4,867	25,363
General expenses	22,818	57,669
	<u>483,685</u>	<u>554,408</u>
Share of support costs (see note 10)	22,858	21,394
Share of governance costs (see note 10)	35,676	31,024
	<u>542,219</u>	<u>606,826</u>
Analysis by fund		
Unrestricted funds	98,905	126,911
Restricted funds	443,314	479,915
	<u>542,219</u>	<u>606,826</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Telephone	11,040	-	11,040	4,633	-	4,633
Computer expenses	5,283	-	5,283	7,971	-	7,971
Printing, postage and stationery	6,535	-	6,535	8,790	-	8,790
Accountancy	-	1,750	1,750	-	3,750	3,750
Legal and professional	-	23,719	23,719	-	29,608	29,608
Bank charges	-	1,248	1,248	-	1,706	1,706
Irrecoverable VAT	-	8,959	8,959	-	(4,040)	(4,040)
	<u>22,858</u>	<u>35,676</u>	<u>58,534</u>	<u>21,394</u>	<u>31,024</u>	<u>52,418</u>
Analysed between Charitable activities	<u>22,858</u>	<u>35,676</u>	<u>58,534</u>	<u>21,394</u>	<u>31,024</u>	<u>52,418</u>

11 Trustees

Three trustees were reimbursed £173 (2020 - £323) for expenses incurred undertaking board related duties.

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Administrative staff	<u>21</u>	<u>21</u>

Employment costs

	2021 £	2020 £
Wages and salaries	376,210	367,099
Other pension costs	5,963	5,833
	<u>382,173</u>	<u>372,932</u>

There were no employees whose annual remuneration was £60,000 or more.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13	Tangible fixed assets		Equipment
			£
	Cost		
	At 1 April 2020		96,595
	Additions		26,121
	At 31 March 2021		<u>122,716</u>
	Depreciation and impairment		
	At 1 April 2020		74,412
	Depreciation charged in the year		16,260
	At 31 March 2021		<u>90,672</u>
	Carrying amount		
	At 31 March 2021		<u>32,044</u>
	At 31 March 2020		<u>22,183</u>
14	Stocks	2021	2020
		£	£
	Finished goods and goods for resale	<u>10,629</u>	<u>13,249</u>
15	Debtors	2021	2020
		£	£
	Amounts falling due within one year:		
	Trade debtors	79,568	4,256
	Other debtors	-	1,667
	Prepayments and accrued income	20,464	28,815
		<u>100,032</u>	<u>34,738</u>
16	Loans and overdrafts	2021	2020
		£	£
	Bank overdrafts	<u>736</u>	<u>-</u>
	Payable within one year	<u>736</u>	<u>-</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank overdrafts	16	736	-
Other taxation and social security		16,351	4,823
Trade creditors		15,793	7,978
Other creditors		208	-
Accruals and deferred income		71,895	31,723
		<u>104,983</u>	<u>44,524</u>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Chester University	560	(560)	-	467	(467)	-
Tesco	1,000	(1,000)	-	500	(500)	-
CWAC Advice in Partnership	80,000	(80,000)	-	80,000	(80,000)	-
CWAC Shopmobility	135,575	(135,575)	-	132,206	(132,206)	-
CWAC Early Intervention and Prevention	43,508	(43,508)	-	43,508	(43,508)	-
CWAC Expert by Experience Project	23,106	(23,106)	-	4,666	(4,666)	-
West Cheshire Clinical Commissioning Group	20,000	(20,000)	-	20,280	(20,280)	-
Westminster Foundation	23,639	(23,639)	-	1,000	(1,000)	-
Building Better Opportunities (New Leaf Project)	136,506	(136,506)	-	119,384	(119,384)	-
Bright Life	16,000	(16,000)	-	-	-	-
Other	250	(20)	230	36,088	(8,677)	27,641
CWAC Community Responce Fund & Westminster foundation	-	-	-	20,000	(20,000)	-
Steve Morgan Foundation	-	-	-	12,626	(12,626)	-
	<u>480,144</u>	<u>(479,914)</u>	<u>230</u>	<u>470,725</u>	<u>(443,314)</u>	<u>27,641</u>

The restricted income funds listed above are used for the following purposes:

Cheshire West and Chester Council (CWAC) – For disability rights advice and information, early intervention and prevention (EIP) services, experts by experience (quality monitoring) IT upgrades and shopmobility.

West Cheshire Clinical Commissioning Group (CCG) – For disability rights advice for mental health.

Building Better Opportunities (BBO) – For the New Leaf Project which combats poverty and social isolation and improves employment prospects.

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	32,044	-	32,044	22,183	-	22,183
Current assets/(liabilities)	242,050	27,641	269,691	223,811	230	224,041
	<u>274,094</u>	<u>27,641</u>	<u>301,735</u>	<u>245,994</u>	<u>230</u>	<u>246,224</u>

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel, who is the Chief Officer, is as follows.

	2021 £	2020 £
Aggregate compensation	<u>46,097</u>	<u>44,632</u>

