

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	(Appointed 12 October 2021)
	J Frowe	(Appointed 8 December 2021)
	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 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

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Notes							
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
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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 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	-	-	-	-	1,000	1,000
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 2022 £	Unrestricted funds 2021 £
Fundraising events	1,025	918
Sponsorships and social lotteries	<u>2,600</u>	<u>2,507</u>
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

7 Other income

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Sundry income	2,019	2,818

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>1,860</u>	<u>2,948</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	<u>7,138</u>	<u>5,963</u>
	<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>127,687</u>
At 31 March 2022	
Depreciation and impairment	
At 1 April 2021	90,672
Depreciation charged in the year	13,089
	<u>103,761</u>
At 31 March 2022	
Carrying amount	
At 31 March 2022	<u>23,926</u>
At 31 March 2021	<u>32,044</u>

14 Stocks

	2022 £	2021 £
Finished goods and goods for resale	<u>15,050</u>	<u>10,629</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>49,542</u>	<u>100,032</u>

16 Loans and overdrafts

	2022 £	2021 £
Bank overdrafts	<u>-</u>	<u>736</u>
Payable within one year	<u>-</u>	<u>736</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 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
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>