

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.

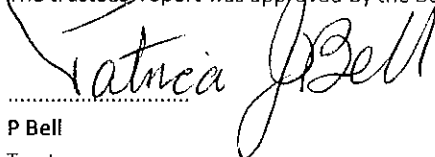
Day-to-day management of the organisation is delegated to the Chief Officer who is supported by a senior management team.

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.


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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>

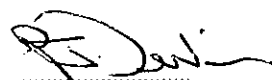
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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
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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 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

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

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	4,275
Legal and professional	-	39,576	39,576	-	4,934	4,934
Bank charges	-	2,976	2,976	-	2,332	2,332
Irrecoverable VAT	-	6,215	6,215	-	8,616	8,616
	<u>20,008</u>	<u>51,767</u>	<u>71,775</u>	<u>22,962</u>	<u>20,157</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>20,157</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
	<hr/>
At 31 March 2023	129,955
	<hr/>
Depreciation and impairment	
At 1 April 2022	103,761
Depreciation charged in the year	9,256
	<hr/>
At 31 March 2023	113,017
	<hr/>
Carrying amount	
At 31 March 2023	16,938
	<hr/>
At 31 March 2022	23,926
	<hr/>

15 Stocks

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

16 Debtors

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

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 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance 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	-	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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	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>

