

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

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

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# DIAL WEST CHESHIRE

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# DIAL WEST CHESHIRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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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

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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**

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##### **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

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#### 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

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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**

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#### *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

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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						
<b>Income from:</b>							
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
<b>Total income</b>		<u>132,709</u>	<u>471,900</u>	<u>604,609</u>	<u>140,390</u>	<u>526,084</u>	<u>666,474</u>
<b>Expenditure on:</b>							
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
<b>Total expenditure</b>		<u>130,616</u>	<u>471,900</u>	<u>602,516</u>	<u>129,492</u>	<u>553,725</u>	<u>683,217</u>
<b>Net income/(expenditure) and movement in funds</b>		2,093	-	2,093	10,898	(27,641)	(16,743)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		257,179	-	257,179	246,281	27,641	273,922
<b>Fund balances at 31 March 2024</b>		<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

		2024	2023
	Notes	£	£
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
		284,811	321,041
Creditors: amounts falling due within one year	17	(34,335)	(80,800)
Net current assets		250,476	240,241
Total assets less current liabilities		259,272	257,179
Net assets excluding pension liability		259,272	257,179
The funds of the charity			
Unrestricted funds		259,272	257,179
		259,272	257,179

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

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#### 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**

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### **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 2024

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#### 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>
<b>Donations and gifts</b>						
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>
<b>Grants and contracts receivable for core activities</b>						
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

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**3 Donations and legacies (Continued)**

**4 Income from charitable activities**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Charitable sales</b>		
Sale of goods	113,167	119,268

**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
Other trading activities	6,420	6,235

**6 Income from investments**

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	857	674

## DIAL WEST CHESHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2024

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#### 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
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Fundraising and publicity	1,723	48	1,771	1,454	185	1,639
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<u>1,723</u>	<u>48</u>	<u>1,771</u>	<u>1,454</u>	<u>185</u>	<u>1,639</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 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>
<b>Analysis by fund</b>		
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>
<b>Analysed between:</b>		
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

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<b>10</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	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:

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

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

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

#### 21 Analysis of net assets between funds

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