

Charity registration number 1156120 (England and Wales)

Company registration number 08831095

**DIAL WEST CHESHIRE**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

# DIAL WEST CHESHIRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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

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# DIAL WEST CHESHIRE

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# DIAL WEST CHESHIRE

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

### FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

##### Objects

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

##### Public Benefit

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

##### Achievements and performance

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

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

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

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

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

## DIAL WEST CHESHIRE

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

#### FOR THE YEAR ENDED 31 MARCH 2025

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

Highlights of the year include:

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

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

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

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

#### **Disability Rights – Advice & Information**

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

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

During 2024/25 the team:

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

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

## DIAL WEST CHESHIRE

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

#### FOR THE YEAR ENDED 31 MARCH 2025

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

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

#### Community Café

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

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

#### Other Activities

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

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

#### Financial review

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

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

Other grant funding received during this period includes:

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

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

# DIAL WEST CHESHIRE

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

### FOR THE YEAR ENDED 31 MARCH 2025

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#### *Going concern*

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

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

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

#### *Reserves policy*

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

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

#### **Risk Management**

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

#### **Plans for future periods**

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

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

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

# DIAL WEST CHESHIRE

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

### FOR THE YEAR ENDED 31 MARCH 2025

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Priorities for the coming year include:

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

#### Acknowledgements

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

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

#### Structure, governance and management

##### Organisation

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

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

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

P Bell

P Devine

A K Rigby

(Resigned 31 October 2024)

P D Cooper

S Povah

J Frowe

(Resigned 13 February 2025)

J Davis

A Bullough

(Appointed 3 June 2025)

M Mitchell

(Appointed 7 July 2025)

Y Thorman

(Appointed 16 July 2025)



## DIAL WEST CHESHIRE

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

#### FOR THE YEAR ENDED 31 MARCH 2025

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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).

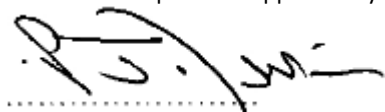
The trustees have overall responsibility for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with charity law. The trustees are also responsible for safeguarding the charity's 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.

##### **Independent Examiner**

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

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



P Devine

**Trustee**

9 December 2025

# DIAL WEST CHESHIRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DIAL WEST CHESHIRE

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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 2025.

#### **Responsibilities and basis of report**

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

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

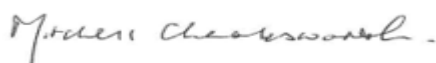
#### **Independent examiner's statement**

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

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

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

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



Robert Hall, FCA  
Mitchell Charlesworth

24 Nicholas Street  
Chester  
CH1 2AU

Dated: 10 December 2025

## DIAL WEST CHESHIRE

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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

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

# DIAL WEST CHESHIRE

## BALANCE SHEET

AS AT 31 MARCH 2025

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

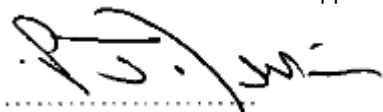
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

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

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

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



P Devine  
Trustee

Company registration number 08831095 (England and Wales)

# DIAL WEST CHESHIRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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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 2025

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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 2025

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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.

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

##### **Derecognition of financial liabilities**

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

##### 1.11 Employee benefits

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

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

##### 1.12 Retirement benefits

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

#### 2 Critical accounting estimates and judgements

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

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

## DIAL WEST CHESHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Donations and legacies

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



# DIAL WEST CHESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable sales</b>		
Sale of goods	107,228	113,167

#### 5 Income from other trading activities

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

#### 6 Income from investments

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

#### 7 Other income

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

# DIAL WEST CHESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

### 8 Raising funds

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

# DIAL WEST CHESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 9 Charitable activities

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

#### 10 Support costs allocated to activities

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

# DIAL WEST CHESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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

#### 12 Trustees

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

#### 13 Employees

The average monthly number of employees during the year was:

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

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

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

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

#### Remuneration of key management personnel

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

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

#### 14 Taxation

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

# DIAL WEST CHESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Tangible fixed assets

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

#### 16 Stocks

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

#### 17 Debtors

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

# DIAL WEST CHESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Creditors: amounts falling due within one year

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

#### 19 Retirement benefit schemes

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

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

#### 20 Restricted funds

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

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

## DIAL WEST CHESHIRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

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

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

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

**Cadent Energy Fund** - For energy efficiency information and advice.

# DIAL WEST CHESHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Unrestricted funds

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

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

#### 22 Analysis of net assets between funds

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