

Charity Registration No. 1156120

Company Registration No. 08831095 (England and Wales)

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

DIAL WEST CHESHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

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

DIAL WEST CHESHIRE

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DIAL WEST CHESHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

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

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

Objectives and activities

Objects

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

Public Benefit

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

Achievements and performance

Review of Developments, Activities and Achievements

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

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

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

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

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

DIAL WEST CHESHIRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Highlights of the year include:

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

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

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

DIAL WEST CHESHIRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Disability Rights – Advice & Information

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

During 2020/21 the team:

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

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

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

Community Café

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

Shopmobility

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

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

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

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

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

DIAL WEST CHESHIRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Volunteering & Learning

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

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

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

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

Other Activities

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

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

DIAL WEST CHESHIRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

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

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

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

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

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

Reserve Policy

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

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

Risk Management

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

DIAL WEST CHESHIRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Covid-19

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

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

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

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

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

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

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

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

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

DIAL WEST CHESHIRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Future Plans

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

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

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

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

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

Priorities for the coming year include:

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

Acknowledgements

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

DIAL WEST CHESHIRE

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

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

Organisation

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

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

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

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

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

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

Accounting and Reporting Responsibilities

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

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

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

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

DIAL WEST CHESHIRE

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

FOR THE YEAR ENDED 31 MARCH 2021

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

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

Independent Examiner

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

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

P Bell

Trustee

Dated: 20 September 2021

DIAL WEST CHESHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DIAL WEST CHESHIRE

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Robert Hall, FCA
Mitchell Charlesworth LLP

24 Nicholas Street
Chester
CH1 2AU

Dated: 20 September 2021

DIAL WEST CHESHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

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

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

All income and expenditure derive from continuing activities.

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

DIAL WEST CHESHIRE

BALANCE SHEET

AS AT 31 MARCH 2021

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

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

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

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

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

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

O G Watkins

Trustee

Company Registration No. 08831095

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

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

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Incoming resources

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

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

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

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

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

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

1.6 Tangible fixed assets

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

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

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

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

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

(Continued)

Grants and contracts receivable for core activities

CWAC Advice in Partnership

-	80,000	80,000	-	80,000	80,000
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CWAC Shopmobility

-	132,206	132,206	-	135,576	135,576
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CWAC Early Intervention and
Prevention

-	43,508	43,508	-	43,508	43,508
---	--------	--------	---	--------	--------

CWAC Expert by Experience
Project

-	4,666	4,666	-	23,106	23,106
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West Cheshire Clinical

-	20,280	20,280	-	20,000	20,000
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Commissioning Group

Westminster Foundation

-	1,000	1,000	-	23,639	23,639
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Building Better opportunities
(New Leaf Project)

-	119,384	119,384	-	136,506	136,506
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Bright Life

-	-	-	-	16,000	16,000
---	---	---	---	--------	--------

CWAC Community Responce
Fund & Westminster
foundation

-	20,000	20,000	-	-	-
---	--------	--------	---	---	---

Steve Morgan Foundaton

-	12,626	12,626	-	-	-
---	--------	--------	---	---	---

Other

70,710	36,088	106,798	-	-	-
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70,710	469,758	540,468	-	478,335	478,335
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4 Charitable activities

2021

£

2020

£

Sales within charitable activities

40,282	153,678
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DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

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

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	650	675
	<hr/>	<hr/>

7 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Sundry income	2,818	1,245
	<hr/>	<hr/>

8 Raising funds

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

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Raising funds (Continued)

9 Charitable activities

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

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Support costs

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

11 Trustees

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

12 Employees

Number of employees

The average monthly number of employees during the year was:

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

Employment costs

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

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

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020	96,595
Additions	26,121
	<hr/>
At 31 March 2021	122,716
	<hr/>
Depreciation and impairment	
At 1 April 2020	74,412
Depreciation charged in the year	16,260
	<hr/>
At 31 March 2021	90,672
	<hr/>
Carrying amount	
At 31 March 2021	32,044
	<hr/>
At 31 March 2020	22,183
	<hr/>

14 Stocks

	2021 £	2020 £
Finished goods and goods for resale	10,629	13,249
	<hr/>	<hr/>

15 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	79,568	4,256
Other debtors	-	1,667
Prepayments and accrued income	20,464	28,815
	<hr/>	<hr/>
	100,032	34,738
	<hr/>	<hr/>

16 Loans and overdrafts

	2021 £	2020 £
Bank overdrafts	736	-
	<hr/>	<hr/>
Payable within one year	736	-
	<hr/>	<hr/>

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Creditors: amounts falling due within one year

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

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

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

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

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

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

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

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

DIAL WEST CHESHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of net assets between funds

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

20 Related party transactions

Remuneration of key management personnel

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

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

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