

DIAL DONCASTER

(A Company Limited by Guarantee)

(Company Number 04436063)

(Charity Number 1103621)

ANNUAL REPORT

YEAR ENDED 31 MARCH 2014

DIAL DONCASTER
(A COMPANY LIMITED BY GUARANTEE)

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DIAL DONCASTER
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2014

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2014.

Reference and Administrative Information

Charity name:	DIAL Doncaster
Charity registration number:	1103621
Company registration number:	04436063
Registered office and operational address:	Unit 9/11 Shaw Wood Business Park Shaw Wood Way Doncaster DN2 5TB

Trustees/Management Committee

President	Rosie Winterton MP
Chairperson	Dr S P Ekins
Vice Chairperson	Mrs J Smith
Charity Trustees	Mr J Dunlop Mrs E Dunlop Dr S P Ekins Mrs S Hope Mrs A Laud Mrs B M Smith Mrs J Smith Ms K Maddison Mr E Laud

Directors of the Company	Dr S P Ekins Mrs A Laud
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Company Secretary	Ms L Lee
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Senior Management Team

Chief Executive	Ms L Lee
Deputy Chief Executive	Mr K Lee
Office Manager	Mr M Talbot
Finance Manager	Mrs P Barnett

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Auditor	BDO LLP 2nd Floor Fountain Precinct Balm Green Sheffield S1 2JA
Bankers	Yorkshire Bank plc St Sepulchre Gate Doncaster DN1 1SJ
Solicitors	Taylor Bracewell 17-23 Thorne Road Doncaster DN1 2RP

Structure, Governance and Management

Governing Document

DIAL Doncaster is a charitable Company Limited by Guarantee and is governed by its Memorandum and Articles. It has two Directors and a Company Secretary. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Members of the Management Committee

The "Charity Trustees", for the purposes of charity law are known as Members of the Management Committee. Members of the Management Committee who served during the year and up to the date of this report are set out on page 1. Two "Trustees", Dr S P Ekins and Mrs A Laud, are also Directors of the Limited Company.

DIAL Doncaster is managed by the Management Committee comprising of up to 15 elected Trustees. The Trustees form the governing body of the charity and are responsible for ensuring the organisation is working within the bounds of the Memorandum and Articles.

Management Committee Members are elected at the charity's Annual General Meeting.

Our Trustees bring a wealth and diversity of professional skills, experience and knowledge to contribute to the development of the organisation, and are committed to the concept and values of DIAL Doncaster.

Management Committee Members are fully aware of their responsibilities regarding the organisation.

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TRUSTEES' REPORT
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Trustee Induction and Training

All new Trustees and Management Committee Members have an induction into the organisation and training courses are offered.

The Trustees are familiar with the work of the charity and they are encouraged to visit the services provided. New Trustees meet with the existing Committee to familiarise themselves with the charity and the context within which it operates. Areas covered:

- The obligations of Management Committee Members.
- The main documents which set out the operational framework of the charity including the Memorandum and Articles.
- The current financial position as set out in the latest published accounts.
- The vision and values of the charity and future plans, objectives and targets as laid out in DIAL Doncaster's Business Plan.

Trustees are also provided with information and signposted to the various Charity Commission publications.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to mitigate the significant risks. The risk management started with an examination of core operations and categories of assets. Throughout the process the Committee and Staff determined the levels of risk the organisation could withstand and the cost effectiveness of activities the organisation could undertake to minimise the risk. The Committee considered all the different types of risk that the organisation might face. There may be some overlap, but generally these included risks arising from:

- Management Committee/legal structure.
- The fact that DIAL employs staff – employment legislation, loss of key people, recruitment difficulties, insecure jobs, long-term sickness.
- The services the organisation offers – competition, duplication of services by other organisations.
- The services delivered – loss of reputation.
- Use of information technology.
- Use of premises and equipment – outgrow building, equipment becomes out of date.
- Financial procedures.
- Reliance on funding and other external factors – economic climate, public sector spending cuts, loss of funding.
- Operation and success of charity shops, shop closure.
- Operation and success of assets for hire, closure.
- Management of cash flow.

For each risk, or groups of similar risks, it was considered firstly how it was likely to occur and, secondly, how serious the impact would be.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2014

Organisational Structure

The Committee meets monthly and receives detailed reports from the Chief Executive and Finance Manager. The volunteers can have a representative on the Committee. At present this position is vacant. There is also a Finance Sub-Group and a Staffing Sub-Group.

Managers of the company are:

- Chief Executive
- Deputy Chief Executive
- Office Manager
- Finance Manager

The Chief Executive is responsible to the Trustees via monthly meetings. In the absence of the Chief Executive, the Deputy Chief Executive will take on this role. All Team Leaders line manage staff and volunteers.

There are currently 22 paid staff and 51 volunteers.

Other Organisations

DIAL Doncaster is proactive in collaborating with voluntary and statutory agencies in order to provide an appropriate service for disabled people. Cross referral is done with other agencies and meetings are held to share information and provide mutual support.

Objectives and Activities

Aims of the Organisation

DIAL Doncaster's Mission Statement is:

"We aim to provide an easily accessible Information and Advisory Service for people who live in the Doncaster area. By providing this service we aim to raise the awareness of disability issues in order to influence change. We aim to empower and enable disabled people to live a more enriched and independent life".

DIAL Doncaster aims to continuously improve the quality of its existing services and to introduce new services to meet the needs of its client group. The organisation will endeavour to expand all aspects of its work including the knowledge and skills of its paid and unpaid staff through development and training.

Key Organisational Themes and Public Benefit Statement

The organisation provides a range of high quality and continually improving services to enhance the quality of life of disabled people throughout the Doncaster area.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2014

Public Benefit Statement

The Trustees have had regard to the guidance issued by the Charity Commission in relation to Public Benefit in determining the actions and objectives of the Charity. The Trustees also confirm that they have complied with the duty in Section 4 of the Charities Act 2006.

DIAL Doncaster's services are available to people with any disability (physical, sight or hearing impairment, learning difficulties or mental health problem). The service is also offered to those with long term health conditions (e.g. cancer, heart disease), carers, statutory and voluntary healthcare professionals, and local businesses and schools that need information to support the people they are caring and providing a service for.

The Trustees feel it is clear from the Charity's objectives and aims, the targets set for the Charity and its performance against those targets that DIAL Doncaster brings substantial public benefit.

Information, Advice and Support

DIAL provides information, advice and support in order to empower disabled people and encourage their participation in influencing DIAL's other services, which are developed in a way that meets their needs.

The service is delivered by telephone contact, letters, e mail, personal contact (office or home visits), outreach surgeries and via DIAL's website and touch screen kiosks in the Doncaster Community. DIAL publishes fact sheets on a variety of subjects, including Equipment for Independent Living, Wheelchair Hire, Housing, Disabled Facilities Grant, Arts, Leisure, Personal Budgets, etc. that service users can access. DIAL's service users often need help and support in making use of this information. Advice and advocacy involves staff members explaining the options available and empowering service users to decide on an appropriate course of action.

Welfare Benefits

DIAL Doncaster provides a full Welfare Benefits Service which assists clients to complete difficult and complicated benefits forms. The service provides clear explanation of benefit decisions, and if required to challenge those decisions, up to first tier tribunal representation. The Benefits Service can be accessed by service users at DIAL's main office, one of its satellite locations or by a home visit. Telephone advice is also given to clients and information can be obtained from DIAL's website.

BME Communities

DIAL Doncaster has a Black and Minority Ethnic Project Officer that provides advice and support for Doncaster's ethnic communities. This is done via the Helpline or workshops and events. Information days are also arranged and craft activities.

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FOR THE YEAR ENDED 31 MARCH 2014

Other Services

Other services offered by DIAL Doncaster are:

- Access recommendations and audits
- Wheelchair hire for short term loans
- Photography Service for people needing passport, identity or blue badge photographs.
- Selling RADAR keys (national toilet scheme) and car stickers
- Charity shops for recycling goods and selling inexpensive items in deprived areas
- Hire of a holiday lodge on the Marton Mere site, Blackpool, that is fully adapted for disabled people
- Hire of a caravan on the Golden Sands site, Mablethorpe
- Hire of a high dependency changing unit
- Assistance with Blue Badge forms.

Achievements and Performance

Quality Marks

DIAL Doncaster is committed to continuous improvement and has established a quality management system which provides a framework for measuring and improving performance. DIAL has adopted the following quality standards:

- **Investors in People**
DIAL Doncaster (and its predecessor, the unincorporated charity) was the first voluntary organisation in the country to achieve this accolade in 1997 and has been successfully assessed every three years since.
- **Advice Quality Standard**
This standard is awarded to organisations that give advice to members of the public on legal issues. Dial has been able to demonstrate that the services are accessible and that the staff have the skills and knowledge to meet the needs of our clients.
- **ISO 9001**
Quality standards achieved through quality management systems demonstrating that the organisation meets the needs of service users and stakeholders whilst making continuous improvement in working practices where appropriate.
- **Investing in Volunteers**
The UK's quality standard for organisations that involve volunteers in their work. Achieving this standard has provided DIAL with a benchmark against which we can measure our performance whilst delivering, promoting and recognising the valuable contribution our volunteers make to the organisation.
- **Customer First**
A national standard for customer services, recognising excellent customer service and staff development.
- **Other Quality Marks**
The organisation also has the CHAS Quality Mark and Positive about Disabled People Award.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2014

Targets for April 2013 – March 2014

To retain the standard that improved the quality of volunteering and acknowledged the enormous contribution made by volunteers.

To continue supporting disabled people through the complex application process of personal budgets for social care.

To continue to represent, at Appeal Tribunals, for people who have been refused eligible benefits.

To continue to arrange craft sessions and health related workshops for people from the BME communities.

To continue with Disability Awareness sessions for young people.

To review our IT system and look at providing our home visiting staff with a mobile facility to access on-line services via the internet to assist clients in their own homes.

To recruit additional volunteers to offer a triage drop in service.

Targets are reviewed on an on-going basis.

Achievements against these targets

The Trustees, staff and volunteers have made strenuous efforts to achieve these targets.

We have represented 222 people at Appeals tribunals, with over 400 cases reviewed during the year.

Craft sessions such as cup cake decorating and sugar craft have been arranged along with health related workshops, for example healthy eating, to engage with the BME communities.

4 triage volunteers have been recruited to offer a general information and advice drop in service which will be developed over the coming year.

2 i-pads have been purchased to support the volunteers to provide general advice.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2014

Targets for April 2014 - March 2015

To retain the standards that improve the quality of volunteering and acknowledge the enormous contribution made by volunteers.

To up skill our volunteers in areas such as, communication and advice skills to build capacity.

To continue to represent clients at Appeals Tribunals, people who have been refused eligible benefits.

To continue with craft sessions and health related workshops to engage with the BME communities in Doncaster.

To provide a new triage drop in service for general information and advice at DIAL Doncaster.

To look at introducing digital provision to support our home visiting staff to provide and access on-line services to assist clients in their own homes.

To develop confidence building and employability skills workshops targeting those wanting to move into or return to work.

Targets are reviewed on an on-going basis.

Financial Review

Principal Funding Sources

DIAL currently has a contract in place with DMBC to deliver Welfare Benefits Advice and Tribunal Service to support adults under the age of 65 who have a disability or long term health condition and their carers. A further 12 months extension has been granted for this contract.

DIAL was successful with the Innovation Fund application with DMBC to deliver a new triage drop in and outreach information and advice service. It also provides a hub of information in the form of a self-help kiosk.

Reaching Communities – Health, Fitness and Finance for Hard to Reach Groups project. This project is working to alleviate poverty amongst disabled, vulnerable and disadvantaged people by maximising their income. It provides help and assistance via a telephone helpline on subjects such as, welfare rights, services, facilities and opportunities available to disabled and vulnerable people. The project also supports the BME community by offering information, advice and advocacy, via the telephone helpline and at outreach surgeries. The project aims to bring together different ethnic groups using creativity sessions.

Welfare Benefits Appeals Service – This project aims to assist vulnerable people through the complex welfare reform process, right up to and including Tribunal representation.

Funding is generally for a maximum of three years and, as funders are not usually willing to finance existing projects the Charity is constantly searching for alternative sources of funding to enable it to continue these services and to become more sustainable.

Within DIAL's unrestricted funds there is an amount of **£127,434** held as a provision against costs arising from any necessary run down in activity due to reduction or withdrawal of funding. The sum is based upon average operating costs of the last two years (excluding the charity shops) for a period of three months together with the costs of staff redundancies. Fixed assets include an amount of **£27,841** in unrestricted funds and **£29,869** in restricted funds.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2014

DIAL has had a successful year regarding funding but, as always, is still striving to look at ways of increasing its income to enable an extremely valuable service to continue for the local community.

Investment Policy

Reserves policy

It is the policy of the organisation to maintain funds to provide reserves at a level which equates to approximately 3 months' run-down costs should the organisation lose its funding.

Plans for the future

DIAL Doncaster has a three-year Business Plan which sets out what the organisation is currently doing and how it intends to improve and develop over the next three years. The plan is reviewed annually and brought to the Committee annually to discuss progress. The plan is drawn up following a one day workshop involving trustees, paid and unpaid staff.

All services provided will continue to be developed to help the growing needs of disabled people and those with ill health in the Doncaster area.

Provision of information to auditor

So far as each of the trustees is aware at the time the report is approved

- There is no relevant audit information of which the company's auditor is unaware; and
- The trustees have taken all reasonable steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Approved by the Management Committee on 18 August 2014 and signed on its behalf by:

Dr S P Ekins

DIAL DONCASTER

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2014

The Directors are responsible for preparing the directors' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those financial statements the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy, at any, time the financial position of the charity and enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

Approved by the Directors on 18 August 2014 and signed on their behalf by:

Dr S P Ekins

DIAL DONCASTER

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DIAL DONCASTER

We have audited the financial statements of DIAL Doncaster for the year ended 31 March 2014 which comprise the statement of financial activities, including the income and expenditure account, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Directors and Auditor

As explained more fully in the Statement of Directors' Responsibilities, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. We have been appointed as auditor under the Companies Act 2006 and report in accordance with that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Councils website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2014 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

DIAL DONCASTER

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
DIAL DONCASTER**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Director's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report or the exemption from the requirements to prepare a strategic report.

Craig Burton (Senior Statutory Auditor)
for and on behalf of BDO LLP, Statutory Auditor

Sheffield, UK
11 September 2014

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127)

DIAL DONCASTER
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2014

Incoming Resources	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
Incoming resources from generated funds:					
Voluntary income					
Donations	2	1,688	-	1,688	4,772
Activities for generating funds					
Shop income		245,777	-	245,777	251,079
Investment income	3	646	-	646	2,315
Other income		17,290	-	17,290	23,595
Incoming resources from charitable activities:					
Grants and contracts	4	105,979	177,104	283,083	266,322
Total Incoming Resources		371,380	177,104	548,484	548,083
Resources expended					
Costs of generating funds	5	207,245	-	207,245	197,904
Charitable activities	6	234,855	176,901	411,756	434,103
Governance costs	7	10,094	-	10,094	9,752
Total resources expended		452,194	176,901	629,095	641,759
Net incoming/(outgoing) resources		(80,814)	203	(80,611)	(93,676)
Transfer between funds		(65)	65	-	-
Balances brought forward at 1 April 2013		368,691	43,401	412,092	505,768
Balances carried forward at 31 March 2014		287,812	43,669	331,481	412,092

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

DIAL DONCASTER
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REGISTERED NUMBER: 04436063

BALANCE SHEET
AS AT 31 MARCH 2014

	Notes	£	2014 £	£	2013 £
Fixed Assets					
Tangible assets	13		57,710		73,063
Current Assets					
Debtors	14	27,277		30,290	
Cash at bank and in hand		266,581		329,312	
			293,858	359,602	
Creditors: amounts falling due within one year	15	20,087		20,573	
Net Current Assets			273,771		339,029
Net Assets			331,481		412,092
Funds					
Restricted funds	16		43,669		43,401
Unrestricted funds: designated other	17		127,434		109,289
			160,378		259,402
	18		331,481		412,092

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 18 August 2014

Dr S P Ekins
Chairperson

DIAL DONCASTER
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a) Basis of preparation of financial statements

The financial statements have been prepared under the historical cost basis and in accordance with the Financial Standard Reporting for Smaller Entities (effective April 2008) and the Statement of Recommended Practice – Accounting and Reporting for Charities (SORP 2005) issued by the Charity Commission in April 2005.

The financial statements have also been prepared in accordance with the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria, is charged to the fund, together with a fair allocation of governance costs.

Designated funds are held as a provision against future costs arising from any necessary run down in activity due to reduction or withdrawal of funding of the charity by the main grant providers.

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Items donated for resale through the charity's shops are included as incoming resources within activities for generating funds when they are sold.
- Donated assets, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from funding, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Funding, where entitlement is not conditional on the delivery of a specific performance by the charity, is recognised when the charity becomes unconditionally entitled to the funding.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

1. ACCOUNTING POLICIES (continued)

d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis, eg floor areas, per capita or estimated usage as set out in Note 8.

e) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor vehicles	25% reducing balance
Fixtures, fittings and office equipment	20% reducing balance
Computer equipment	25% straight line

Assets for hire

- Blackpool holiday lodge 10% straight line
- Mablethorpe holiday caravan 10% straight line
- Mobile HDU 25% reducing balance

The charity does not capitalise assets that cost less than £500.

f) Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities evenly over the period of each lease.

g) Pensions

The charity operates a defined contribution pension scheme and the pension charge in the profit and loss account represents the amounts payable by the charity to the fund in respect of the period.

h) Realised gains and losses

Realised gains and losses arising on disposal of tangible fixed assets are included in the Statement of Financial Activities as an incoming resource for a gain and as resources expended for a loss.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014**

2. DONATIONS

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Donations	1,688	-	1,688	4,772
	<u>1,688</u>	<u>-</u>	<u>1,688</u>	<u>4,772</u>

3. INVESTMENT INCOME

			2014 £	2013 £
Bank interest			646	2,315
			<u>646</u>	<u>2,315</u>

4. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER THE CHARITY'S OBJECTIVES

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Big Lottery Funding:				
- Reaching Communities (2)	-	27,958	27,958	136,268
- Welfare Benefits Appeal Service	-	82,546	82,546	-
- DYPAS	-	32,476	32,476	1,666
- Doncaster Advice Service Partnership (DASP)	-	18,163	18,163	-
Coalfield Regeneration Trust	-	-	-	21,951
Doncaster Metropolitan Borough Council:				
- Local Authority	105,979	-	105,979	101,172
Facilitation Fund (DPULO)	-	2,735	2,735	-
NLDC 2013/14	-	7,200	7,200	-
NLDC 2012/13	-	3,731	3,731	5,265
Wheelchair Hire	-	2,295	2,295	-
	<u>105,979</u>	<u>177,104</u>	<u>283,083</u>	<u>266,322</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014**

5. COSTS OF GENERATING FUNDS

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Premises and operating costs	93,556	-	93,556	89,006
Payroll	113,363	-	113,363	108,898
Fundraising	326	-	326	-
	<u>207,245</u>	<u>-</u>	<u>207,245</u>	<u>197,904</u>

Costs of operating the charity shops have been included above.

6. DIRECT CHARITABLE EXPENDITURE

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Blackpool holiday home	4,819	-	4,819	6,847
Wheelchair costs	-	912	912	2,048
HDU	1,975	-	1,975	1,362
Mablethorpe holiday caravan	3,771	-	3,771	4,765
Printing, stationery and advertising	1,509	1,402	2,911	1,814
Telephone and postage	620	4,002	4,622	6,006
Sundries	1,094	260	1,354	3,811
Repairs	528	-	528	6,447
Computer Supplies	1,299	196	1,495	3,058
Payroll	154,387	145,486	299,873	287,261
Staff training and expenses	3,001	2,490	5,491	13,327
Rent and utilities	36,300	3,583	39,883	24,689
Promotion	366	539	905	8,962
Motor expenses	7,793	3,146	10,939	13,126
Subscriptions	1,018	350	1,368	434
Volunteer expenses	3,668	560	4,228	5,554
Depreciation	9,230	9,145	18,375	19,130
Loss on disposals	-	-	-	12,764
Radar keys	372	-	372	428
Insurance	-	500	500	1,600
Professional charges	-	2,611	2,611	1,794
Recruitment	375	1,600	1,975	-
Workshops and creative classes	-	-	-	4,819
Quality marks	2,550	-	2,550	3,990
Publication	180	119	299	67
	<u>234,855</u>	<u>176,901</u>	<u>411,756</u>	<u>434,103</u>

DIAL DONCASTER
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**NOTES TO THE FINANCIAL STATEMENTS
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7. GOVERNANCE COSTS

	Unrestricted Funds 2014 £	Restricted Funds 2014 £	Total Funds 2014 £	Total Funds 2013 £
Payroll	6,250	-	6,250	6,000
Professional	2,825	-	2,825	2,800
Insurance	893	-	893	758
Bank charges	126	-	126	194
	<u>10,094</u>	<u>-</u>	<u>10,094</u>	<u>9,752</u>

8. GOVERNANCE COSTS (BASIS OF ALLOCATION)

Governance costs are calculated as follows:

- An apportionment of wages based on staff time of the wages of workers
- The audit fees for the organisation
- An apportionment of the insurance fees for the organisation
- The bank charges for the organisation

9. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:	2014 £	2013 £
Depreciation	18,375	19,130
Loss on disposal of fixed assets	-	12,764
Auditor's remuneration:		
- audit	2,825	2,800
- other services	1,625	1,600
	<u>22,825</u>	<u>34,294</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014**

10. STAFF COSTS AND NUMBERS

	2014	2013
	£	£
Staff costs were as follows:		
Salaries and wages	373,779	376,112
Employers National Insurance	30,719	30,331
Pension costs	14,986	15,687
	<hr/> 419,486 <hr/>	<hr/> 422,130 <hr/>

No employee earned more than £60,000 per annum.

	2014	2013
	Number	Number
Average number of employees		
Staff	22	22
Volunteers	51	49

11. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No members of the Management Committee received any remuneration during the year. No travel costs were reimbursed to members of the Management Committee.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2013: Nil).

12. TAXATION

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

No tax charge arose in the period.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014**

13. TANGIBLE FIXED ASSETS

	Motor vehicles, fixtures, fittings & computer equipment £	Assets for Hire £	Total £
Cost or valuation			
At 1 April 2013	123,585	58,096	181,681
Additions	3,022	-	3,022
	<hr/>	<hr/>	<hr/>
At 31 March 2014	126,607	58,096	184,703
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2013	83,597	25,021	108,618
Charge for the year	11,376	6,999	18,375
	<hr/>	<hr/>	<hr/>
At 31 March 2014	94,973	32,020	126,993
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2014	31,634	26,076	57,710
	<hr/>	<hr/>	<hr/>
At 1 April 2013	39,988	33,075	73,063
	<hr/>	<hr/>	<hr/>

14. DEBTORS

	2014 £	2013 £
Prepayments and accrued income	27,277	30,290
	<hr/>	<hr/>

15. CREDITORS: Amounts falling due within one year

	2014 £	2013 £
Taxation and social security	9,299	8,068
Other creditors and deferred income	10,788	12,505
	<hr/>	<hr/>
	20,087	20,573
	<hr/>	<hr/>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

16. RESTRICTED FUNDS

	Balance 01.04.13 £	Movement in resources		Fund Transfer £	Balance 31.03.14 £
		Incoming £	Outgoing £		
Big Lottery Funding:					
- Reaching Communities	3,950	-	797	-	3,153
- Reaching Communities (2)	-	27,958	25,815	-	2,143
- Welfare Benefits Appeals Service	-	82,546	82,546	-	-
- DYPAS	-	32,476	32,476	-	-
- DASP	-	18,163	16,703	-	1,460
Facilitation Fund (DPULO)	-	2,735	2,750	15	-
NLDC – 2013/14	-	7,200	2,093	-	5,107
NLDC – 2012/13	1,592	3,731	5,373	50	-
Coalfield Regeneration Trust:					
- Van	4,951	-	1,238	-	3,713
- Security	1,652	-	828	-	824
Wheelchair Hire Service	3,326	2,295	531	-	5,090
Clothworkers Foundation - Van	3,446	-	862	-	2,584
DMBC Aiming High					
- HDU	14,756	-	3,689	-	11,067
- Mablethorpe Caravan	9,728	-	1,200	-	8,528
	43,401	177,104	176,901	65	43,669

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

16. RESTRICTED FUNDS (continued)

Big Lottery Fund

The Big Lottery Fund has supported the following projects:

- Reaching Communities – Health, Fitness and Finance for Hard to Reach Groups project. This project is working to alleviate poverty amongst disabled, vulnerable and disadvantaged people by maximising their income. It provides help and assistance via a telephone helpline on subjects such as, welfare rights, services, facilities and opportunities available to disabled and vulnerable people. The project also supports the BME Community by offering information, advice and advocacy, via the telephone Helpline and at outreach surgeries. The project aims to bring together different ethnic groups using creativity sessions.
- Welfare Benefits Appeals Service – This project aims to assist vulnerable people through the complex welfare reform process, right up to and including Tribunal representation.
- DYPAS – Doncaster Young Person’s Advice Service is a network of agencies providing specialist advice to support young people aged between 16-25 years. The partnership includes, Doncaster CAB, M25 and DIAL Doncaster. This project provides advice and support around housing, debt, welfare benefits and community care issues.
- DASP – the project is a partnership between 4 key partners, DIAL, CAB, M25 and DWDT. The project aims to develop a framework for the provision of advice services in Doncaster incorporating associate partners working together to strengthen and develop existing and new advice resources for a sustainable future.

Disabled People’s User Led Organisation – Facilitation Fund

This project is supporting volunteers to develop new skills and build capacity for the organisation.

Neighbourhood Learning in Deprived Communities (NLDC)

This project is providing volunteering placement opportunities to disabled people. The aim is to provide training and mentoring so that they can gain confidence, learn new skills and have a better prospect of moving forward to gain employment.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

16. RESTRICTED FUNDS (continued)

Coalfields Regeneration Trust

- Capital funding was received for a van to enable DIAL's Charity Shops to make collections and deliveries.
- Funding was received for capital items to enable better security for the Armthorpe Charity Shop. This has provided an external security shutter, and internal alarm system.

Wheelchair Hire

The wheelchair hire generates income by hiring out wheelchairs on a short-term loan basis. This income keeps the wheelchairs in good working order with maintenance and repairs carried out regularly. As and when funds are available new wheelchairs are purchased.

Clothworkers Foundation

Capital funding was received for a van to enable DIAL's Charity Shops to make collections and deliveries.

Doncaster Metropolitan Borough Council

DIAL Doncaster is working in partnership with DMBC Aiming High project. The Aiming High Team have gifted DIAL Doncaster a Mobile High Dependency Changing Unit and a Static Caravan at Mablethorpe.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014**

17. DESIGNATED FUNDS

A part of the accumulated balance of unrestricted funds is held as a provision against future costs arising from any necessary run down in activity due to reduction or withdrawal of funding of the charity by our main grant providers. The sum, which is estimated would be required, is based upon operating costs (excluding the charity shops) for a period of three months, together with the costs of staff redundancies.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Included in the restricted fund balance of **£43,669** are fixed assets amounting to **£29,869** held by the charity. The split of the restricted funds to include fixed assets is as follows:

	Tangible Fixed Assets £	Net Current Assets £	Total £
Big Lottery			
- Reaching Communities	3,153	-	3,153
- Reaching Communities (2)	-	2,143	2,143
- DYPAS	-	1,460	1,460
NLDC 2013/14	-	5,107	5,107
Coalfields Regeneration Trust			
- Van	3,713	-	3,713
- Security	824	-	824
Wheelchair Hire Service	-	5,090	5,090
Clothworkers Foundation – Van	2,584	-	2,584
DMBC Aiming High			
- HDU	11,067	-	11,067
- Mablethorpe Caravan	8,528	-	8,528
	29,869	13,800	43,669
Restricted funds	29,869	13,800	43,669
Designated funds	-	127,434	127,434
Unrestricted funds	27,841	132,537	160,378
	57,710	273,771	331,481

Due to the nature of the charity, it is impracticable to fully segregate fixed assets between those used for direct charitable purposes and those used for other purposes.

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19. OTHER COMMITMENTS

At 31 March 2014 the charity had annual commitments under operating leases as follows:

	2014	2013
	£	£
Expiry date:		
Within one year	-	10,250
Between one and five years	60,000	28,237
After five years	9,162	9,162
	<hr/>	<hr/>

20. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pensions cost charge represents contributions payable by the company to the fund and amounted to **£14,988** (2013: - £15,687). No contributions were included in creditors at the balance sheet date (2013 - £NIL).