

**DIAL Doncaster**

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**For The Year Ended 31 March 2015**

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REGISTERED COMPANY NUMBER: 04436063 (England and Wales)  
REGISTERED CHARITY NUMBER: 1103621

**Report of the Trustees and**  
**Financial Statements For The Year Ended 31 March 2015**  
**for**  
**DIAL Doncaster**

Allotts Business Services Ltd, Statutory Auditor  
Chartered Accountants  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
DN4 5NU

**DIAL Doncaster**

**Report of the Trustees**  
**For The Year Ended 31 March 2015**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2015. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company Number**

04436063 (England and Wales)

**Registered Charity Number:**

1103621

**Registered office and operational address:**

Unit 9/11 Shaw Wood Business Park  
Shaw Wood Way  
Doncaster  
DN2 5TB

**President**

Rosie Winterton MP

**Trustees**

Chairperson - Dr S P Ekins  
Vice Chairperson - Mrs J Smith (appointed 22.09.14)  
Mrs E Dunlop (appointed 24.03.15)  
Mr J Dunlop (appointed 24.03.15)  
Mrs S Hope (appointed 24.03.15)  
Ms K Maddison (appointed 24.03.15)  
Mrs B M Smith (appointed 24.03.15)  
Mrs A Laud (resigned 15.01.15)

Appointment and resignation dates of the trustees above refer to the dates formerly recorded at Companies House in respect of the appointment/resignation date as company directors.

**Charitable Trustees**

The trustees above also acted as charitable trustees of the charity except Mrs A Laud who resigned this role on 15.01.15. Mr E Laud was a charitable trustee only during the year and resigned as such on 15.01.15.

**Company Secretary**

Mrs L Lee

**Senior Management Team**

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

**Auditors**

Allotts Business Services Ltd, Statutory Auditor  
Chartered Accountants  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
DN4 5NU

**Bankers**

Yorkshire Bank plc  
St Sepulchre Gate  
Doncaster  
DN1 1SJ

**Solicitors**

Taylor Bracewell  
17-23 Thorne Road  
Doncaster  
DN1 2RP

## DIAL Doncaster

### Report of the Trustees For The Year Ended 31 March 2015

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

DIAL Doncaster is a company limited by guarantee, and governed by its Memorandum of Articles. It is registered as a charity with the Charity Commission. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

##### **Recruitment and appointment of new trustees**

DIAL Doncaster is managed by the Management Committee comprising 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 have 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.

##### **Induction and training of new trustees**

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 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.

##### **Organisational structure**

The Committee meets monthly and receives detailed reports from the Chief Executive and Finance Manager. The volunteers have a representative on the Committee. At present this position is vacant.

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.

##### **Wider network**

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.

## DIAL Doncaster

### Report of the Trustees For The Year Ended 31 March 2015

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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 - 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 grants\contracts 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.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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 and, most importantly, the knowledge and skills of its paid and unpaid staff through development and training.

## DIAL Doncaster

### Report of the Trustees For The Year Ended 31 March 2015

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

##### **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 at DIAL's main office, one of its satellite locations or via a home visit. Telephone advice is also provided 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/leisure activities.

##### **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.

##### **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 adapted 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 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.

**DIAL Doncaster**

**Report of the Trustees**  
**For The Year Ended 31 March 2015**

**OBJECTIVES AND ACTIVITIES**

**Significant activities**

**Other Quality Marks**

The organisation also has the CHAS Quality Mark and Positive about Disabled People Award.

**Public benefit**

The Trustees have had regard to the guidance issues 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 2011.

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, local business 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.

**DIAL Doncaster**

**Report of the Trustees**  
**For The Year Ended 31 March 2015**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**Targets for April 2014 - March 2015**

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

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

To continue to represent clients at Appeal Tribunals for 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 develop 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.

**Achievements against these targets**

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

We have retained the standards that improve the quality of volunteering and have acknowledged the enormous contribution made by volunteers.

We have up skilled our volunteers in area such as, communication and advice skills to build capacity.

We continued to represent clients at Appeals Tribunals, people who have been refused eligible benefits.

We have continued with craft sessions and health related workshop to engage with the BME communities in Doncaster.

We have provided a new triage drop in service for general information and advice at DIAL Doncaster.

We have delivered confidence building and employability skills workshops targeting those wanting to move into or return to work.

**Targets for April 15 to March 2016**

To continue to provide an advice link in the community and to look at ways of making it easier for people to access the service.

To continue to add value through the recruitment, training and development of volunteers.

To develop Information Communication Technology to bridge the digital divide and to promote DIAL services using social media outlets.

To support Carers with advice and assistance to raise awareness of local support.

To continue with craft sessions and health related workshops to engage with the BME community and to develop innovative activities to promote health and exercise.

To upgrade the DIAL website to make it more accessible.

To continue to support clients at Appeals Tribunals and to navigate the welfare reform changes.

Targets are reviewed on an on-going basis.

**FINANCIAL REVIEW**

**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.



**DIAL Doncaster**

**Report of the Trustees**  
**For The Year Ended 31 March 2015**

**FINANCIAL REVIEW**

**Principal funding sources**

Doncaster Local Authority

DIAL currently has a contract in place to deliver Welfare Benefits Advice and a Tribunal Service to support adults under the age of 65 who have a disability or long term health condition and their carers. This service is funded until March 2016.

DIAL was successful with the Innovation Fund 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.

**Big Lottery Fund**

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 helps 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 upto and including Tribunal representation.

**DYPAS (Doncaster Young People's Advice Service)**

A free independent advice service for 16-25 year olds who need advice on welfare, housing or debt. This is a partnership project with DIAL, M25 Housing and Support Group and Doncaster CAB.

**DASP (Doncaster Advice Service Partnership)**

A partnership project between Doncaster CAB, M25 Housing and Support Group, DWDT and DIAL to strengthen advice provision. Within DIAL the fund pays for a training officer.

Within DIAL's unrestricted funds there is an amount of £145,263 held as a provision against costs arising from any necessary run down in activity due to reduction or withdrawal of funding. The sum 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 £16,945 in unrestricted funds and £28,893 in restricted funds.

**FUTURE DEVELOPMENTS**

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

**AUDITORS**

The auditors BDO LLP resigned during the year.

The Trustees appointed Allotts Business Services Ltd to fill the vacancy.

The auditors, Allotts Business Services Ltd will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24 August 2015 and signed on its behalf by:



Dr S P Ekins - Trustee

**DIAL Doncaster**

**Statement of Trustees Responsibilities**  
**For The Year Ended 31 March 2015**

The trustees (who are also the directors of DIAL Doncaster for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Report of the Independent Auditors to the Members of**  
**DIAL Doncaster**

We have audited the financial statements of DIAL Doncaster for the year ended 31 March 2015 on pages ten to nineteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees Responsibilities set out on page eight, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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 Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 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 applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006**

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

**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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



Steven Pepper FCA (Senior Statutory Auditor)  
for and on behalf of Allotts Business Services Ltd, Statutory Auditor  
Chartered Accountants  
Sidings Court  
Lakeside  
Doncaster  
South Yorkshire  
DN4 5NU

27 August 2015

**DIAL Doncaster**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**For The Year Ended 31 March 2015**

	Notes	Unrestricted funds £	Restricted funds £	2015 Total funds £	2014 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	6,398	-	6,398	1,687
Activities for generating funds	3	238,547	1,610	240,157	263,067
Investment income	4	693	-	693	646
<b>Incoming resources from charitable activities</b>					
Welfare Benefits and Tribunal Service	5	103,000	-	103,000	105,979
Other grants and contracts		1,623	318,849	320,472	177,105
<b>Total incoming resources</b>		<u>350,261</u>	<u>320,459</u>	<u>670,720</u>	<u>548,484</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income	6	198,117	-	198,117	205,244
Fundraising trading: cost of goods sold and other costs	7	-	-	-	326
<b>Charitable activities</b>					
Charitable activities	8	113,989	321,940	435,929	411,756
<b>Governance costs</b>					
	10	10,636	-	10,636	11,769
<b>Total resources expended</b>		<u>322,742</u>	<u>321,940</u>	<u>644,682</u>	<u>629,095</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<u>27,519</u>	<u>(1,481)</u>	<u>26,038</u>	<u>(80,611)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		287,812	43,669	331,481	412,092
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>315,331</u></u>	<u><u>42,188</u></u>	<u><u>357,519</u></u>	<u><u>331,481</u></u>

The notes form part of these financial statements

**DIAL Doncaster**

**Balance Sheet**  
**At 31 March 2015**

	Notes	2015 £	2014 £
<b>FIXED ASSETS</b>			
Tangible assets	14	45,838	57,710
<b>CURRENT ASSETS</b>			
Debtors	15	18,514	27,277
Cash at bank		308,889	266,581
		<u>327,403</u>	<u>293,858</u>
<b>CREDITORS</b>			
Amounts falling due within one year	16	(15,722)	(20,087)
		<u>311,681</u>	<u>273,771</u>
<b>NET CURRENT ASSETS</b>			
		<u>311,681</u>	<u>273,771</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>357,519</u>	<u>331,481</u>
<b>NET ASSETS</b>		<u>357,519</u>	<u>331,481</u>
<b>FUNDS</b>	18		
Unrestricted funds:			
General fund		170,068	160,378
Designated fund		145,263	127,434
		<u>315,331</u>	<u>287,812</u>
Restricted funds		42,188	43,669
<b>TOTAL FUNDS</b>		<u>357,519</u>	<u>331,481</u>

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

The financial statements were approved by the Board of Trustees on 24 August 2015 and were signed on its behalf by:



Dr S P Ekins -Trustee

DIAL Doncaster

Notes to the Financial Statements  
For The Year Ended 31 March 2015

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

- 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.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

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 fund raising 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.

**Allocation and apportionment of costs**

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.e.g Floor area, per capita or estimated usage.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Assets on hire	- 10%, 20% and 25% reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on cost

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

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2015**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

A designated fund 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 the main grant providers.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. VOLUNTARY INCOME**

	2015	2014
	£	£
Donations	6,398	1,687

**3. ACTIVITIES FOR GENERATING FUNDS**

	2015	2014
	£	£
Fundraising events	2,589	-
Shop income	219,336	245,777
Other income	18,232	17,290
	<u>240,157</u>	<u>263,067</u>

**4. INVESTMENT INCOME**

	2015	2014
	£	£
Deposit account interest	693	646

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	2015	2014
	£	£
Grants and contracts	103,000	105,979
Grants and contracts	320,472	177,105
	<u>423,472</u>	<u>283,084</u>

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2015**

**6. COSTS OF GENERATING VOLUNTARY INCOME**

	2015	2014
	£	£
Staff costs	113,135	113,363
Other operating leases	49,099	49,162
Utilities	7,233	10,946
Insurance	1,212	2,020
Light and heat	946	3,103
Telephone	1,523	1,568
Postage and stationery	327	7
Sundries	4,937	5,734
Travel and van expenses	18,117	17,838
Interest payable and similar charges	1,588	1,503
	<u>198,117</u>	<u>205,244</u>

**7. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS**

	2015	2014
	£	£
Fund raising costs	<u>-</u>	<u>326</u>

**8. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (See note 9)	Totals
	£	£	£
Charitable activities	<u>401,303</u>	<u>34,626</u>	<u>435,929</u>

The main components of direct costs are as follows

	£
Staff costs	320,845
Costs associated with assets for hire	12,665
Depreciation	16,678
Other operating costs	51,115
	<u>401,303</u>

**9. SUPPORT COSTS**

	Management	Human resources	Totals
	£	£	£
Charitable activities	<u>29,540</u>	<u>5,086</u>	<u>34,626</u>

**10. GOVERNANCE COSTS**

	2015	2014
	£	£
Staff costs	6,500	6,250
Insurance	900	893
Bank charges	36	126
Auditors' remuneration	2,000	2,825
Auditors' remuneration for non-audit work	1,200	1,675
	<u>10,636</u>	<u>11,769</u>



**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2015**

**11. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2015	2014
	£	£
Auditors' remuneration	2,000	2,825
Depreciation - owned assets	16,678	25,134
Other operating leases	76,689	85,462
Deficit on disposal of fixed asset	1,084	-
	1,084	-

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2015 nor for the year ended 31 March 2014.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2015 nor for the year ended 31 March 2014.

**13. STAFF COSTS**

	2015	2014
	£	£
Wages and salaries	392,370	373,779
Social security costs	30,982	30,719
Other pension costs	15,351	14,986
	438,703	419,484

The average monthly number of employees during the year was as follows:

	2015	2014
Staff	22	22
Volunteers	51	51
	73	73

No employees received emoluments in excess of £60,000.

**14. TANGIBLE FIXED ASSETS**

	Assets on hire £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2014	64,565	77,118	36,004	4,853	182,540
Additions	-	4,600	-	1,290	5,890
Disposals	-	(4,502)	-	(1,320)	(5,822)
At 31 March 2015	64,565	77,216	36,004	4,823	182,608
<b>DEPRECIATION</b>					
At 1 April 2014	37,935	56,406	29,707	782	124,830
Charge for year	6,218	7,719	1,574	1,167	16,678
Eliminated on disposal	-	(4,263)	-	(475)	(4,738)
At 31 March 2015	44,153	59,862	31,281	1,474	136,770
<b>NET BOOK VALUE</b>					
At 31 March 2015	20,412	17,354	4,723	3,349	45,838
At 31 March 2014	26,630	20,712	6,297	4,071	57,710

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2015**

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2015	2014
	£	£
Trade debtors	11,503	19,993
Other debtors	7,011	7,284
	<u>18,514</u>	<u>27,277</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2015	2014
	£	£
Taxation and social security	7,637	9,299
Other creditors	8,085	10,788
	<u>15,722</u>	<u>20,087</u>

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds	Restricted funds	2015 Total funds	2014 Total funds
	£	£	£	£
Fixed assets	16,945	28,893	45,838	57,710
Current assets	314,108	13,295	327,403	293,858
Current liabilities	(15,722)	-	(15,722)	(20,087)
	<u>315,331</u>	<u>42,188</u>	<u>357,519</u>	<u>331,481</u>

**18. MOVEMENT IN FUNDS**

	At 1.4.14	Net movement in funds	Transfers between funds	At 31.3.15
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	160,378	27,519	(17,829)	170,068
Designated fund	127,434	-	17,829	145,263
	<u>287,812</u>	<u>27,519</u>	<u>-</u>	<u>315,331</u>
<b>Restricted funds</b>				
Big Lottery Fund - Reaching Communities	3,153	(631)	-	2,522
Big Lottery Fund - Reaching Communities (2)	2,143	1,180	-	3,323
Big Lottery Fund - DYPAS	1,460	(1,460)	-	-
Clothworkers Foundation - Van	2,584	(646)	-	1,938
Coalfield Regeneration Trust - Security	824	(824)	-	-
Coalfield Regeneration Trust - Van	3,713	(928)	-	2,785
DMBC- Aiming High - HDU	11,067	(2,767)	-	8,300
DMBC- Aiming High- Mablethorpe Caravan	8,528	(1,200)	-	7,328
DMBC - Innovation Fund -Triage	-	5,035	-	5,035
Facilitation Fund (DPULO)	-	555	-	555
NLDC 2013/14	5,107	(5,107)	-	-
NLDC 2014/15	-	7,914	-	7,914
Wheelchair Hire Service	5,090	(2,602)	-	2,488
	<u>43,669</u>	<u>(1,481)</u>	<u>-</u>	<u>42,188</u>
<b>TOTAL FUNDS</b>	<u>331,481</u>	<u>26,038</u>	<u>-</u>	<u>357,519</u>

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2015**

**18. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	350,261	(322,742)	27,519
<b>Restricted funds</b>			
Big Lottery Fund - Reaching Communities	-	(631)	(631)
Big Lottery Fund - Reaching Communities (2)	117,405	(116,225)	1,180
Big Lottery Fund - Welfare Benefits Appeal Service	82,590	(82,590)	-
Big Lottery Fund - DYPAS	32,746	(34,206)	(1,460)
Big Lottery Fund - DASP	27,921	(27,921)	-
DMBC - Innovation Fund - Carers	3,116	(3,116)	-
DMBC - Innovation Fund -Triage	31,092	(26,057)	5,035
Facilitation Fund (DPULO)	9,265	(8,710)	555
NLDC 2013/14	6,200	(11,307)	(5,107)
NLDC 2014/15	8,514	(600)	7,914
Wheelchair Hire Service	1,610	(4,212)	(2,602)
Clothworkers Foundation - Van	-	(646)	(646)
Coalfield Regeneration Trust - Security	-	(824)	(824)
Coalfield Regeneration Trust - Van	-	(928)	(928)
DMBC- Aiming High - HDU	-	(2,767)	(2,767)
DMBC- Aiming High- Mablethorpe Caravan	-	(1,200)	(1,200)
	<u>320,459</u>	<u>(321,940)</u>	<u>(1,481)</u>
<b>TOTAL FUNDS</b>	<u><u>670,720</u></u>	<u><u>(644,682)</u></u>	<u><u>26,038</u></u>

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2015**

**18. MOVEMENT IN FUNDS - continued**

**Designated Funds**

A part of the accumulated balance of unrestricted funds is held as 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 to be required, is based upon operating costs (excluding the charity shops) for a period of three months together with the costs of staff redundancies.

**Restricted funds**

The Big Lottery Fund has supported the following projects:

a) 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 provided 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.

b) Welfare Benefits Appeals Service -

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

c) 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.

d) 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.

Other major funds comprise:

**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.

**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.

**DIAL Doncaster**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2015**

**18. MOVEMENT IN FUNDS - continued**

**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.

**Innovation Fund - Triage**

The project is to provide a Triage Drop in and interactive Information and Advice Hub.

**Innovation Fund - Carers' Support**

The project is to provide support to the carers and friends of people who have long term illness or disability.

**19. CONTINGENT LIABILITIES**

At 31 March 2015 the charity had the following contingent liability

	<b>2015</b>	<b>2014</b>
	£	£
Shop dilapidation costs	<u>10,000</u>	<u>-</u>

**20. OTHER FINANCIAL COMMITMENTS**

At 31 March 2015 the charity had annual commitments under operating leases as follows :

	<b>2015</b>	<b>2014</b>
	£	£
Expiry date:		
Within one year	20,708	-
Between one and five years	12,000	54,500
After five years	<u>9,162</u>	<u>9,162</u>