DIAGRAMA FOUNDATION-PSYCHOSOCIAL INTERVENTION

England & Wales · Charity number 1128532

Details

Status	Registered
Legal form	Charitable company
Company number	06396577
Registered	2009-03-12
Register	View on the Charity Commission register

Contact

Address	Airport House Purley Way Croydon England CR0 0XZ
Phone	01634545000
Email	diagrama@diagramafoundation.org.uk
Website	www.diagramafoundation.org.uk

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Activities

Objects: (A) TO PROMOTE THE HEALTH (MENTAL, PSYCHOLOGICAL AND PHYSICAL), SPIRITUAL AND EDUCATIONAL DEVELOPMENT OF ALL CHILDREN AND OTHER YOUNG PEOPLE; AND TO PROMOTE THE MORAL, VOCATIONAL AND SOCIAL DEVELOPMENT OF CHILDREN AND YOUNG PEOPLE WHO ARE IN NEED BY REASON OF SOCIAL DIFFICULTY OR DISADVANTAGE, IN ORDER TO INTEGRATE THEM INTO THEIR COMMUNITIES, PROVIDE OPPORTUNITIES FOR THEM TO DEVELOP THEIR FULL CAPACITIES AND ENABLE THEM TO BECOME FULL MEMBERS OF SOCIETY SO THAT THEIR CONDITIONS OF LIFE MAY BE IMPROVED(B) TO PROMOTE AND PROVIDE FOR THE CARE, RESETTLEMENT, EDUCATION, TRAINING ANDREHABILITATION OF PRISONERS, EX-PRISONERS, OFFENDERS, EX-OFFENDERS AND THOSE AT RISKOF OFFENDING AND THEIR FAMILIES AND DEPENDANTS;(C) TO PROMOTE AND PROVIDE FOR THE CARE, RESETTLEMENT, EDUCATION, TRAINING,REHABILITATION AND INTEGRATION INTO SOCIETY OF PERSONS AFFECTED BY ALCOHOL, DRUG ANDOTHER ADDICTIONS;(D) TO PROMOTE AND PROVIDE FOR THE CARE, RESETTLEMENT, EDUCATION, TRAINING,REHABILITATION AND INTEGRATION INTO SOCIETY OF REFUGEES, ASYLUM SEEKERS AND OTHERIMMIGRANTS, THEIR FAMILIES AND DEPENDANTS;(E) TO PROMOTE, CARRY OUT AND PUBLISH THE USEFUL RESULTS OF RESEARCH INTO:(1) SOCIAL CONDITIONS AFFECTING CHILDREN AND OTHER YOUNG PEOPLE, PRISONERS,EX-PRISONERS, OFFENDERS, EX-OFFENDERS, THOSE AT RISK OF OFFENDING, PERSONSAFFECTED BY ALCOHOL, DRUG AND OTHER ADDICTIONS, REFUGEES, ASYLUM SEEKERSAND OTHER IMMIGRANTS AND THE FAMILIES AND DEPENDANTS OF SUCH PERSONS;AND(2) THE MENTAL, PSYCHOLOGICAL, SPIRITUAL, MORAL, SOCIAL AND PHYSICAL NEEDS OFCHILDREN AND OTHER YOUNG PEOPLE, PRISONERS, EX-PRISONERS, OFFENDERS, EXOFFENDERS,THOSE AT RISK OF OFFENDING, PERSONS AFFECTED BY ALCOHOL, DRUGAND OTHER ADDICTIONS, REFUGEES, ASYLUM SEEKERS AND OTHER IMMIGRANTSAND THE FAMILIES AND DEPENDANTS OF SUCH PERSONSAND TO PROMOTE THE EDUCATION OF THE PUBLIC AND OTHER ORGANISATIONS IN RELATION TOTHE SAME.

Activities: Diagrama Foundation takes care of the needs of vulnerable people experiencing social difficulties, with the defence and promotion of Human Rights at its heart. Our main objective is to promote development of centres, programmes and research aimed at prevention, treatment and integration of people in social difficulties or at social risk, especially children, families, young people and dependants.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Throughout England And Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£8,912,890	£8,581,058	£5,690,698	202
2024-03-31	£8,129,583	£7,741,870	£4,775,280	203
2023-03-31	£7,798,892	£7,041,709	£2,912,567	191
2022-03-31	£7,553,746	£6,201,753	£2,155,384	194
2021-03-31	£6,039,904	£5,332,528	£349,435	155

Trustees

Name	Role	Appointed
FRANCISCO LEGAZ CERVANTES	Chair	
ELISA MORAGA SARRION		
Helen Dean		2026-01-05
MAUREEN WALBY		2014-02-14
Richard Trevor Dunn		2026-01-05

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DIAGRAMA FOUNDATION-PSYCHOSOCIAL INTERVENTION

England & Wales - Charity number 1128532

Accounts

Diagrama Foundation - Psychosocial Intervention

Annual Report and Financial Statements
Year Ended 31 March 2025

Company registration number: 06396577

Charity registration number: 1128532

Scottish charity registration number: SC044074

Diagrama Foundation - Psychosocial Intervention

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Diagrama Foundation - Psychosocial Intervention

Reference and Administrative Details

Chief Executive Officer	Mr David McGuire
Trustees	Mr Francisco Legaz Cervantes Ms Elisa Moraga Sarrion Ms Maureen Walby
Secretary	Jayes Collier LLP
Charity Registration Number	1128532
Scottish Charity Registration Number	SC044074
Company Registration Number	06396577
	The charity is incorporated in England and Wales.
Registered Office	Airport House Purley Way Croydon CR0 0XZ
Principal Office	Suite 30 6-8 Revenge Road Chatham ME5 8UD
Auditor	PKF Francis Clark Statutory Auditor Lowin House Tregolls Road Truro Cornwall TR1 2NA
Bankers	Banco Bilbao Vizcaya Argentaria Cannon 30-40 Eastcheap Street London EC3M 1HD

Diagrama Foundation - Psychosocial Intervention

Strategic Report

Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

Achievements and performance

This year, 2024-2025, has been a year in which we have been able to expand our business lines through the renovation of Duckyls Cottage and the successful bidding for Community Services.

It has also been a year of consolidation of the services already in operation, through the sustainability of occupancy rates, the increase in our fees with respect to the previous year to compensate cost increases, and the optimisation of resources. On the expenditure side, the group has had to cope with increases in wages, inflation, and increases in financing costs due to the rise in Bank Rate set by the Bank of England.

In terms of cost management, Diagrama continues to make an annual review of the fees we charge for our services, to offset increases in salaries, National Minimum Wage (NMW), Consumer Price Index (CPI) and overheads. As has been the case in recent years, letters have been sent to local authorities to increase our prices for following year 2025-2026. The responses from the councils have been very satisfactory. We have a budget drawn up at the beginning of the year for all the group's resources and by the different departments, which is approved before the start of the fiscal year by the Trustees. This budget is reviewed each month with the CEO and COO to determine possible deviations, so that we are able to resolve them quickly and appropriately.

In relation to the investments made in the properties, the priority is, as always, to offer the highest possible quality service to our users and residents, so the reforms and investments made are always done with this in mind. This year we have carried out renovations and extensions at our centres, especially at Edensor, where we have carried out the installation of a new lift, repairs to the roof and windows, and painted the exteriors, and at Duckyls Farm, where we have installed electric gates, set up some fencing, drainage and changing the windows. In addition, we continue doing renovations on the cottage in order to make it as best as possible. At Cabrini Homes we have been renovating the bathrooms.

Ultimately, the group has consolidated a strong financial position, and we advance that this will continue for the year 2025-2026.

Diagrama Foundation - Psychosocial Intervention

Strategic Report

Year Ended 31 March 2025

Diagrama Healthcare Services Limited
Year 2024/2025 has been characterized by the good performance of our centres. This is the fourth year we started managing Supported Living Homes in Bromley area, with a total of 33 residents distributed in 8 homes. It has been the second full year since Duckyls Farm was added to this company in February 2023.

Cabrini House - our home in Orpington for adults with learning disabilities - has retained a 'Good' CQC rating. These homes were fully occupied with 23 residents until summer 2024 when one of our residents left the home, but the vacancy has been re-filled at the end of this financial year. It is expected to keep this occupancy level for the following years due to the stable nature of the placements. In fact, it continues to be our reference service when implementing new therapies, such as those based on Montessori method, and serving as an example of good practice for our other services.

Edensor Care Centre - has retained a 'Good' rating and a ‘Outstanding’ in Caring (the highest rating possible) from the Care Quality Commission, which was achieved in January 2020. In the words of the latest CQC report, this means that people are truly respected and valued as individuals; and empowered as partners in their care in an exceptional service. This fills us with great pride and satisfaction in the work of our staff and encourages us to keep working on delivering the best possible quality service. Since acquiring this 48-bed nursing home in December 2016, we continue making substantial progress in all areas of operation and management. Recruitment has continued to be an issue this year, which is commonly observed across the sector. Occupancy has remained consistent and the average number of filled beds has been 45 approx. This has been maintained post year-end. The increase in average weekly fees has been another important factor that has allow us to cover the costs and provide high quality service to our residents.

Supported Living Homes - is the service incorporated in the company’s portfolio from April 2021, as a result of being successful in the tender for provision of supported living services for thirty-five vulnerable people to develop the skills and confidence to live in their own house either on their own or with others so they can lead independent, fulfilled lives. It encompasses nine properties situated within the London Borough of Bromley. The contract commenced on 1st April 2021 for an initial period of five years, with an option to extend on the same terms and conditions for two periods of up to two years each. Last year 2023/2024 we stopped providing services in one of the nine houses we were assigned to, which reduced the total number of users receiving our services to 33.

Duckyls Farm Centre, located in West Sussex, provides care and accommodation for 8 residents with learning disabilities. Our residents benefit from the former farmhouse’s idyllic location. It is on the outskirts of the village of West Hoathly and sits in extensive grounds with masses of space for outdoor pursuits. Our highly trained and professional on-site team are always on hand to support residents while encouraging them to be as independent as possible via a wide-ranging programme of trips and activities. Diagrama took over the running of Duckyls in February 2023. The care provided is tailor-made for each resident to ensure everyone’s abilities and interests are fully catered for. We started giving service in the Cottage in June 2024, a few meters from the farm, we have this house with capacity for four residents, where we will extend the services already provided on the farm. Here we have renovations carried out like new doors, new floor and some adaptations.

In addition, at Duckyls we carry out daytime activities thanks to the tender we won for this purpose. These activities are designed to encourage independence among users and improve their quality of life through different hobbies.

Diagrama Foundation - Psychosocial Intervention

Strategic Report

Year Ended 31 March 2025

We have continued to develop a model to better meet the needs of our clients, instead of simply providing activities to fill in time. For that purpose, we use the knowledge of Montessori Method which is based on the fundamental belief that adult with disabilities learns best by doing. With the Montessori Method, learning takes place in an environment where passive acceptance and memorisation of pre-existing knowledge are replaced with active pursuit of experiences. Instead of employee directed group activities, adults with disabilities learning according to the Montessori Method are encouraged to discover activities on their own. They may work alone, with other residents or as part of a group.

We are developing experiences using Montessori training and we could utilise all that we have learnt in improving residents' quality of life, focusing on dementia and reminiscing.

With regard to both Cabrini House, Edensor, Supported Living Homes and Duckyls Farm Centre we believe we are making good progress towards delivering excellent service in the future.

Diagrama Children's Services Limited
Adoption and Fostering services - Although in terms of number of fostering placements this year has been lower to previous year (on average we have had 10), this has not been the case for the adoption placements. We were able to bring 14 adoption placements to a successful conclusion, the same as last year. This is due to the fact that more and more placements are combining a preliminary fostering phase, which extends the time to a final adoption. Nevertheless, we continue to believe that our work in this sector is important, and we will continue to support this service.

Is our intention to increase our presence as panel provider in councils in the area, and to be a reference agency for adoptions and foster families, for which we continue to invest in communication campaigns.

United Safe Care Limited
Significant changes have been made to this arm of the business some years ago. After ceasing security services from March 2018, we decided four years ago to finalise delivering detention and training services and unfortunately, from 2020 we decided to finish our last service supplied, the provision of medical response, due to the high central costs.

Since we were not successful in our bid to run the new ‘secure school’ pilot, we need to focus in other areas to keep the business in the current position until we try to get another opportunity to be successful in a new bid. Even though the group was awarded the contract for day opportunities in West Sussex which United Safe Care Limited could have provided transportation services for we are still studying how should we be delivering this new transport service.

Diagrama Foundation - Psychosocial Intervention

Strategic Report

Year Ended 31 March 2025

Financial review

Overall expenditure for the year stood at £8,581,058, while income received was £8,912,890 meaning there was a net inflow of funds during the year of £331,832. As a result of this, and a gain on revaluation of £583,586 the group had net assets at the year-end of £5,690,698 compared to net assets at the end of 2024 of £4,775,280.

Diagrama Children's Services Limited was a company purchased by Diagrama Foundation - Psychosocial Intervention on 15 March 2012. The profit for the year to 31 March 2025 is £197,077, and a gift aid distribution to the parent charity of £184,288 was made.

United Safe Care Limited was a company purchased by Diagrama Foundation - Psychosocial Intervention on 29 June 2012. The profit before tax for the year to 31 March 2025 is £16,659.

Diagrama Healthcare Services Limited was incorporated on 13 October 2014 as a subsidiary of Diagrama Foundation - Psychosocial Intervention. The profit for the period to 31 March 2025 is £1,309,065, and a gift aid distribution to the parent charity of £1,193,973 was made.

Diagrama Semi-Independent Services Limited was incorporated on 3 April 2014 as a subsidiary of Diagrama Foundation - Psychosocial Intervention. The loss before tax for the year to 31 March 2025 is £16,209, and a dividend to the parent charity of £66,979 was made clearing the reserves to £nil. This subsidiary was dissolved on 29 April 2025.

Plans for future periods

Aims and key objectives for future periods

In the new fiscal year, we have continued to prioritise the enhancement of our facilities and the quality of care we provide to our residents. Several key investments and renovations have been carried out: at Duckyls, we have begun essential repairs to both the floor and ceiling, while at Edensor a new elevator has been installed and ceiling works have been completed. In addition, we are pleased to report that we have successfully secured a new tender for a centre in Bromley, which presents a strong opportunity to expand specialist services for individuals with learning disabilities and complex needs. The building is fully accessible, well-equipped, and ready for use, reducing upfront investment. With a stable user base of 49 service users, many requiring one-to-one care, and predictable daily attendance, the site offers reliable demand and room to grow.

After being able to settle the organisation for the last years, our priorities for the following year are around making the organisation ready for a new growth. We need to work in all our departments for making different processes and procedures to be more efficient and being able to grow in a safe manner. An example of this is the new HR software installed, SenseHR, which will provide improvements in productivity and efficiency.

Each department is doing a study about what we need to do for the next step in the same way that operational we are looking for implementing evidence-based innovation we could find. We are listening to our staff to know how we could reward people's fidelity in the organisation for improving our retention.

Meanwhile we will be requesting the LAs to pay the fees accordingly to the increases of NMW and CPI. As well as this we are going to be exploring other services to take over or tender for.

Diagrama Foundation - Psychosocial Intervention

Strategic Report

Year Ended 31 March 2025

Principal risks and uncertainties

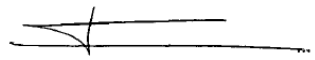
Cash flow risk
Due to the continual growth of the group there is a risk that the cash flow is strained during the purchase of assets from other organisations. The parent charity aims to improve the performance of the trading subsidiaries in order to generate further profits to assist with cash flow.

Liquidity risk
In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance.

Risk Management

The trustees actively review the risks which the charity faces on a regular basis and will endeavour to build up reserves to three months expenditure in line with the stated reserves policy. The trustees recognise the inherently uncertain commercial climate within which the charity operates. The trustees have developed a risk register for the charity which identifies specific areas of risk, provide dates and details of actions to be taken to reduce risks faced by the charity.

The strategic report was approved by the trustees of the charity on 15/12/2025 and signed on its behalf by:



.....
Mr Francisco Legaz Cervantes
Trustee

Diagrama Foundation - Psychosocial Intervention

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the consolidated financial statements and auditors' report of the charitable company and its trading subsidiaries for the year ended 31 March 2025.

The financial statements comply with the Charities Act 2011 (England and Wales), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

Trustees and Officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Francisco Legaz Cervantes
	Ms Elisa Moraga Sarrion
	Ms Maureen Walby
Chief Executive Officer:	Mr David McGuire
Secretary:	Jayes Collier LLP

Structure, governance and management

Nature of governing document

The organisation was formed under a constitution and became a charitable company limited by guarantee, incorporated on 11th October 2007 and registered as charity on 12th March 2009. The company was established under a Memorandum of Association, which established the objects and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. In June 2013 Diagrama Foundation - Psychosocial Intervention registered with the Scottish Charity Regulator to deliver the same activity as those in England and Wales but to date the organization has not carried out an activity there.

The charity is governed by its Memorandum and Articles of Association.

During the year, the trustees approved updated Articles of Association by a special resolution on 13 March 2025. This change was made to appoint Elisa Moraga Sarrion and Maureen June Walby as members of the company, and to update the articles to modernise and strengthen the governance structure. The updated Articles of Association have been registered with the Charity Commission and Companies House and are now the primary governing document of the charity. The trustees confirm the charity's purposes, as set out in the updated governing document, remain unchanged and continue to be for the public benefit.

Recruitment and appointment of trustees

The trustees, who are also the directors of the company are listed on page 1. The articles of association provide for the trustees to have the power to co-opt new trustees to hold office until the next Annual General Meeting. The members may by ordinary resolution at a general meeting appoint new trustees.

Diagrama Foundation - Psychosocial Intervention

Trustees' Report

Induction and training of trustees

The Trustees are familiar with the charity's work and are proactively engaged and are encouraged to attend and take part in formal and non-formal events. They regularly attend the charity's head office and offer their services and expertise wherever they can be utilised by the charity.

There have been no new Trustees but it is our policy in due course to invite and encourage new Trustees to attend a series of short training sessions in which they will be briefed about the Charity in order to gain an understanding and a context within which it operates.

The Chief Executive will lead this induction on behalf on the Chair of the Trustees and in outline will cover the following:
• The main documents which set out the operational framework for the charity including the latest published accounts, resourcing and financial position
• Future plans and objectives
• The obligations of becoming Trustee
• The various Charity Commission publications signposted through the Commission's website such as The Essential Trustee
• A feedback session to understand if this process is beneficial and how it can be improved

Arrangements for setting key management personnel remuneration

The directors consider that the board of directors, who are the charity's trustees, and the heads of service of the charity and its trading subsidiaries make up the key management personnel of the group in charge of directing and controlling, running and operating the group on a day-to-day basis. All trustees of the charity give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses are disclosed in note 7 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

Related parties and co-operation with other organisations

Diagrama Foundation - Psychosocial Intervention is part of a larger network of charities in Spain which are Members of Diagrama International (Fundación Diagrama) who work in Europe, Africa and America developing centres, programmes, projects, research and initiatives. Since the beginning, Diagrama International was conceived as a network for collaboration and teamwork between its constituting and adherent members, but also with any organisation or entity, in the public, private or academic spheres, that wants to cooperate materialising viable and sustainable answers to the main problems that the groups are facing.

The charity has four wholly owned trading subsidiaries and a further three dormant subsidiaries. See note 15 for a summary of the subsidiaries operating under the parent charity.

Diagrama Foundation - Psychosocial Intervention

Trustees' Report

Objectives and policies

Our charity's objectives as set out in the objects contained in the company's memorandum are to promote:

(a) the health (mental, psychological and physical), spiritual and educational development of all children and other young people; and to promote the moral, vocational and social development and improvement of children and other young people who are in need by reason of social difficulty or disadvantage, in order to integrate them into their communities, provide opportunities for them to develop their full capacities and enable them to become full members of society so that their conditions of life may be improved;
(b) and provide for the care, resettlement, education, training and rehabilitation of prisoners, ex-prisoners, offenders, ex-offenders and those at risk of offending and their families and dependents;
(c) and provide for the care, resettlement, education, training, rehabilitation and integration into society of persons affected by alcohol, drug and other addictions;
(d) and provide for the care, resettlement, education, training, rehabilitation and integration into society of refugees, asylum seekers and other immigrants, their families and dependents;
(e) and carry out and publish the useful results of research into:
(1) Social conditions affecting children and other young people, prisoners, ex- prisoners, offenders, ex-offenders, those at risk of offending, persons affected by alcohol, drug and other addictions, refugees, asylum seekers and other immigrants and their families and dependents of such persons; and
(2) The mental, psychological, spiritual, moral, social and physical needs of children and other young people, prisoners, ex-prisoners, offenders, ex-offenders, those at risk of offending, persons affected by alcohol, drug and other addictions, refugees, asylum seekers and other immigrants and the families and dependents of such persons and to promote the education of the public and other organisations in relation to the same.

The main aim of the Diagrama Foundation – Psychosocial Intervention currently is to promote the development of centres, programmes and research dedicated to the prevention, treatment and integration of children and young people in social difficulty, including those in custody and detention.

Ensuring our work delivers our aims
We review our aims, objectives and activities each year endeavouring to ensure our activities remain at all times consistent with our aims and objectives. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and we seek to measure the benefits they have brought to those groups of people we set out to help.

The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

The main focus of our work

Our main objectives for the year were those mentioned above. The strategies we utilised to meet these objectives included:
• creating a network and engaging talented staff to work together to ensure the best quality in our service
• providing a range of services that address the issues identified in the charity’s objects
• working towards innovation, new ways of working and finding best practices

Diagrama Foundation - Psychosocial Intervention

Trustees' Report

Public benefit

Our main activities throughout the year and who we tried to help are described below. All our charitable activities focus on the prevention, treatment and integration of disadvantaged people in social difficulty and are undertaken to further our charitable purposes for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Reserves policy

The charity requires reserves to ensure it can fulfil and complete the charitable obligations and commitments it enters into. The trustees believe that the level of unrestricted reserves that are freely available for its general purpose should aim to be the equivalent of three months total expenditure, approximately £250,000. The trustees will aim to achieve this level of reserves in the future. The current level of free reserves are £265,824.

Investment policy

At the present time, the reserves of the company are held as cash. A formal investment policy will be developed as the resources available grow. Investment powers are governed by the Memorandum and Articles, which permit monies not immediately required, to be invested in such investments, securities or property, as may be thought fit subject to conditions imposed or required by law.

Fundraising

No fundraising has been undertaken in the year as funds have been relied on from other sources. There has been no professional fundraiser employed and no complaints received.

Going concern

The financial statements for the year ended 31 March 2025 show total funds of £5,690,698 made up of unrestricted reserves of £1,702,093, restricted reserves of £4,723 and a revaluation reserve of £3,983,882. Net current assets at the year-end stood at £1,696,498. As set out further in note 2, the post year-end financial performance has been strong. Consequently, the accounts have been prepared on a going concern basis.

Diagrama Foundation - Psychosocial Intervention

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Diagrama Foundation - Psychosocial Intervention for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 parent charitable company and the group and of the incoming resources and application of resources, including its income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the parent charitable company will continue in business.

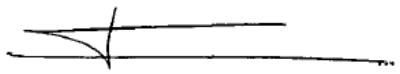
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the parent charitable company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 15/12/2025 and signed on its behalf by:



.....
Mr Francisco Legaz Cervantes
Trustee

Diagrama Foundation - Psychosocial Intervention

Independent Auditor's Report to the Members of Diagrama Foundation - Psychosocial Intervention

Opinion

We have audited the financial statements of Diagrama Foundation - Psychosocial Intervention (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2025, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet , Balance Sheet, Consolidated Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025 and of the group's 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.
Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor’s report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Diagrama Foundation - Psychosocial Intervention

Independent Auditor's Report to the Members of Diagrama Foundation - Psychosocial Intervention

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Directors' Report included within the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 11), 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Diagrama Foundation - Psychosocial Intervention

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which it operates to identify the key laws and regulations affecting the entity.

The key laws and regulations we identified were data protection legislation, health and safety regulations, safeguarding, Code of Fundraising Practice and employment law. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, Charities Act 2011 and the Charities Statement of Recommended Practice (FRS102).

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the entity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the entity's ability to continue operating and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Making enquiries of management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements;
- Reviewing legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance;
- Reviewing board minutes to identify any issues with non-compliance;

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.

We also evaluated the risk of fraud through management override including that arising from management's incentives. The risk was considered low as a charitable entity, with little motivation for management to influence performance for individual gain. However we did consider the risk of management override of controls through inappropriate accounting entries, inadequate disclosure of related party transactions or the potential for bias in revenue recognition such as inappropriate cut-off or deferred income.

In response to these risks, we:

- used data analytics to test journal entries for appropriateness;

Independent Auditor's Report to the Members of Diagrama Foundation - Psychosocial Intervention

- reviewed any estimates made in the accounts for any indication of bias;
- reviewed the nominal ledger for any transactions with all identified related parties; and
- obtained a sample of invoices, legacy documentation and grant agreements checking that revenue recognition was appropriate; and on a sample basis checked expenditure items were posted against appropriate funds.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate omissions, collusion, forgery, misrepresentations, or the override of internal controls. We are also less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable parent 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 parent company'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 charitable parent company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Francis Clark

.....

Darren Perry BA (Hons) ACA DChA (Senior Statutory Auditor)
PKF Francis Clark, Statutory Auditor

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: 23 December 2025

Diagrama Foundation - Psychosocial Intervention

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	1,455,331	-	1,455,331
Investment income	67,043	-	67,043
Total income	1,522,374	-	1,522,374
Expenditure on:			
Raising funds	(279,381)	-	(279,381)
Charitable activities	(972,082)	(1,132)	(973,214)
Total expenditure	(1,251,463)	(1,132)	(1,252,595)
Gains/losses on investment assets	583,586	-	583,586
Net income/(expenditure)	854,497	(1,132)	853,365
Net movement in funds	854,497	(1,132)	853,365
Reconciliation of funds			
Total funds brought forward	3,625,615	5,855	3,631,470
Total funds carried forward	4,480,112	4,723	4,484,835

Diagrama Foundation - Psychosocial Intervention

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Unrestricted funds £ (As restated)	Restricted funds £	Total 2024 £ (As restated)
Income and Endowments from:			
Donations and legacies	1,399,278	8,956	1,408,234
Investment income	54	-	54
Total income	1,399,332	8,956	1,408,288
Expenditure on:			
Raising funds	(280,298)	-	(280,298)
Charitable activities	(729,607)	(472)	(730,079)
Total expenditure	(1,009,905)	(472)	(1,010,377)
Gains/losses on investment assets	1,475,000	-	1,475,000
Net income	1,864,427	8,484	1,872,911
Transfers between funds	8,956	(8,956)	-
Net movement in funds	1,873,383	(472)	1,872,911
Reconciliation of funds			
Total funds brought forward	1,752,232	6,327	1,758,559
Total funds carried forward	3,625,615	5,855	3,631,470

All of the charity's activities derive from continuing operations.

The funds breakdown for 2024 is shown in note 25.

Diagrama Foundation - Psychosocial Intervention

Consolidated Statement of Financial Activities

Year Ended 31 March 2025
(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	91,759	-	91,759
Other trading activities	4	8,759,836	-	8,759,836
Investment income	5	159	-	159
Other income	6	61,136	-	61,136
Total income		8,912,890	-	8,912,890
Expenditure on:				
Raising funds	7	(7,608,557)	-	(7,608,557)
Charitable activities	8	(972,082)	(1,132)	(973,214)
Other expenditure	9	713	-	713
Total expenditure		(8,579,926)	(1,132)	(8,581,058)
Gains/losses on investment assets		583,586	-	583,586
Net income/(expenditure)		916,550	(1,132)	915,418
Net movement in funds		916,550	(1,132)	915,418
Reconciliation of funds				
Total funds brought forward		4,769,425	5,855	4,775,280
Total funds carried forward	25	5,685,975	4,723	5,690,698

Diagrama Foundation - Psychosocial Intervention

Consolidated Statement of Financial Activities

Year Ended 31 March 2025
(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	130,508	8,956	139,464
Other trading activities	4	7,953,836	-	7,953,836
Investment income	5	66	-	66
Other income	6	36,217	-	36,217
Total income		8,120,627	8,956	8,129,583
Expenditure on:				
Raising funds	7	(6,962,330)	-	(6,962,330)
Charitable activities	8	(779,062)	(472)	(779,534)
Other expenditure	9	(6)	-	(6)
Total expenditure		(7,741,398)	(472)	(7,741,870)
Gains/losses on investment assets		1,475,000	-	1,475,000
Net income		1,854,229	8,484	1,862,713
Transfers between funds		8,956	(8,956)	-
Net movement in funds		1,863,185	(472)	1,862,713
Reconciliation of funds				
Total funds brought forward		2,906,240	6,327	2,912,567
Total funds carried forward	25	4,769,425	5,855	4,775,280

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 25.

Diagrama Foundation - Psychosocial Intervention

Consolidated Balance Sheet

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	14	18,581	42,082
Tangible assets	15	8,790,143	8,018,207
		8,808,724	8,060,289
Current assets			
Debtors	17	733,642	536,039
Cash at bank and in hand	18	1,973,290	2,262,321
		2,706,932	2,798,360
Creditors: Amounts falling due within one year	19	(1,010,434)	(920,985)
Net current assets		1,696,498	1,877,375
Total assets less current liabilities		10,505,222	9,937,664
Creditors: Amounts falling due after more than one year	20	(4,814,524)	(5,161,671)
Provisions	22	-	(713)
Net assets		5,690,698	4,775,280
Funds of the group:			
Restricted income funds			
Restricted funds		4,723	5,855
Unrestricted income funds			
Unrestricted funds		1,702,093	1,369,129
Revaluation reserve		3,983,882	3,400,296
Total unrestricted funds		5,685,975	4,769,425
Total funds	25	5,690,698	4,775,280

The financial statements on pages 16 to 49 were approved by the trustees, and authorised for issue on 15/12/2025 and signed on their behalf by:

.....
Mr Francisco Legaz Cervantes
Trustee

Diagrama Foundation - Psychosocial Intervention

Balance Sheet

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	14	18,581	42,082
Tangible assets	15	8,734,761	7,960,546
Investments		901,402	901,402
		9,654,744	8,904,030
Current assets			
Debtors	17	93,476	101,551
Cash at bank and in hand	18	52,510	78,343
		145,986	179,894
Creditors: Amounts falling due within one year	19	(3,606,373)	(3,679,357)
Net current liabilities		(3,460,387)	(3,499,463)
Total assets less current liabilities		6,194,357	5,404,567
Creditors: Amounts falling due after more than one year	20	(1,709,522)	(1,773,097)
Net assets		4,484,835	3,631,470
Funds of the charity:			
Restricted income funds			
Restricted funds		4,723	5,855
Unrestricted income funds			
Unrestricted funds		496,230	225,319
Revaluation reserve		3,983,882	3,400,296
Total unrestricted funds		4,480,112	3,625,615
Total funds	25	4,484,835	3,631,470

The financial statements on pages 16 to 49 were approved by the trustees, and authorised for issue on 15/12/2025 and signed on their behalf by:

.....
Mr Francisco Legaz Cervantes
Trustee

Diagrama Foundation - Psychosocial Intervention

Consolidated Statement of Cash Flows

Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		915,418	1,862,713
Adjustments to cash flows from non-cash items			
Depreciation	7, 9	199,591	36,780
Amortisation	7, 9	23,501	72,957
Investment income	5	(159)	(66)
Currency exchange		(44,623)	(41,445)
(Profit)/loss on disposal of tangible fixed assets		(7,333)	2,024
Revaluation of investments		(583,586)	(1,475,000)
		502,809	457,963
Working capital adjustments			
(Increase)/decrease in debtors	17	(197,603)	91,180
Increase/(decrease) in creditors	19	25,874	(126,295)
(Decrease)/increase in provisions	22	(713)	6
Net cash flows from operating activities		330,367	422,854
Cash flows from investing activities			
Interest receivable and similar income	5	159	66
Purchase of tangible fixed assets	15	(390,919)	(236,361)
Sale of tangible fixed assets		10,311	6,183
Net cash flows from investing activities		(380,449)	(230,112)
Cash flows from financing activities			
Currency exchange		44,623	41,445
Repayment of loans and borrowings	19	(283,572)	(70,893)
Net cash flows from financing activities		(238,949)	(29,448)
Net (decrease)/increase in cash and cash equivalents		(289,031)	163,294
Cash and cash equivalents at 1 April		2,262,321	2,099,027
Cash and cash equivalents at 31 March		1,973,290	2,262,321

All of the cash flows are derived from continuing operations during the above two periods.

Diagrama Foundation - Psychosocial Intervention

Notes to the Financial Statements

Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Airport House
Purley Way
Croydon
CR0 0XZ

The principal place of business is:
Suite 30
6-8 Revenge Road
Chatham
ME5 8UD

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The consolidated accounts comprise those of Diagrama Foundation – Psychosocial Intervention and its four wholly owned trading subsidiaries – Diagrama Children's Services Limited, Diagrama Semi-Independent Services Limited, United Safe Care Limited and Diagrama Healthcare Services Limited. The results of the subsidiary companies are consolidated on a line by line basis.

Diagrama Children's Services Limited, United Safe Care Limited, and Diagrama Healthcare Services Limited and have prepared accounts for the 12 month period to 31 March 2025. Diagrama Semi Independent Services Limited was dormant in the period and struck off on 29 April 2025.

Diagrama Foundation - Pyschosocial Intervention also had three dormant subsidiaries that have prepared dormant subsidiary company accounts for the year ended 31 March 2025.

Basis of preparation
Diagrama Foundation - Psychosocial Intervention meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Basis of consolidation
The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Going concern
The financial statements for the year ended 31 March 2025 show total funds of £5,690,698. Net current assets at the year-end stood at £1,696,498, and the group had strong cash balances of £1,973,290. As a result the latest management accounts to August 2025 show that the group had generated a surplus of £110,716 in the 5-month period. Post year end cash balances remain strong at £1,248,957 on 31 July 2025. The directors confirm that the parent company can continue trading for a period covering at least 12 months from the date of signing the accounts, and is able to meet its liabilities as they fall due. Consequently, the accounts have been prepared on a going concern basis.

Reclassification of comparative amounts
During the year ended 31 March 2025, the charity reclassified comparative amounts totalling £280,298 from expenditure on charitable activities to expenditure on raising funds to conform to the current year's position and to better align with the requirements of the Charities SORP (FRS 102) and improve clarity. These reclassifications have no impact on the previously reported net movement in funds nor the overall total funds of the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:
-The donor specifies that the grant or donation must only be used in future accounting periods; or
-The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Other income

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

The value of services provided by volunteers is not incorporated into these financial statements.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Turnover in the subsidiary companies represents amounts chargeable in respect of the sales of services.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 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.

Goodwill
Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Tangible fixed assets
Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation
Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	10% straight line

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property (excluding land)	2% straight line
Office equipment and fixtures	25% straight line
Motor vehicles	25% reducing balance

Investment properties
Investment properties are carried at fair value, with revaluation gains and losses being processed through the profit and loss account. No depreciation is provided on investment properties.

Business combinations
Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the group. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at year end.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Provisions
Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

1) Exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

2) In the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the group.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The group operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the group has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the group becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the group after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the group intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	77,070	-	77,070
Grants, including capital grants;			
Government grants	14,689	-	14,689
Total for 2025	91,759	-	91,759
Total for 2024	130,508	8,956	139,464

4 Income from other trading activities

	Unrestricted funds £	Total funds £
Trading income;		
Sale of services	8,759,836	8,759,836
Total for 2025	8,759,836	8,759,836
Total for 2024	7,953,836	7,953,836

5 Investment income

	Unrestricted funds £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	159	159
Total for 2025	159	159
Total for 2024	66	66

6 Other income

	Unrestricted funds £	Total funds £
Income from trading subsidiary	61,136	61,136
Total for 2025	61,136	61,136
Total for 2024	36,217	36,217

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds £	Total funds £
Legal fees	279,381	279,381
Total for 2025	279,381	279,381
Total for 2024	280,298	280,298

b) Costs of trading activities

	Unrestricted funds £	Total funds £
Trading subsidiary costs	7,139,120	7,139,120
Legal fees	165,611	165,611
Depreciation, amortisation and other similar costs	24,445	24,445
Total for 2025	7,329,176	7,329,176
Total for 2024	6,682,032	6,682,032

8 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £
Costs of charitable activities	293,767	1,132	294,899
Depreciation, amortisation and other similar costs	162,856	-	162,856
Staff costs	515,459	-	515,459
Total for 2025	972,082	1,132	973,214
Total for 2024	779,062	472	779,534

9 Other expenditure

	Unrestricted funds £	Total funds £
Taxation paid by trading subsidiary	(713)	(713)
Total for 2025	(713)	(713)
Total for 2024	6	6

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
(Profit)/loss on disposal of tangible fixed assets	(7,333)	1,012
Depreciation of fixed assets	199,591	199,969
Amortisation of goodwill	23,501	72,957
Foreign currency gains	(44,623)	(41,445)

11 Trustees remuneration and expenses

During the year the group made the following transactions with trustees:

Mr Francisco Legaz Cervantes
Mr Francisco Legaz Cervantes provided consultancy services of £Nil (2024: £28,000) during the year for consultancy services.

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	5,328,051	4,888,858
Social security costs	491,073	430,706
Pension costs	163,208	157,413
Other staff costs	-	11,540
	5,982,332	5,488,517

The monthly average number of persons (including senior management / leadership team) employed by the group during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Carers, secure transportation, administration and management	202	203

The number of employees whose emoluments fell within the following bands was:

	2025 No	2024 No
£60,001 - £70,000	1	1
£80,001 - £90,000	1	-

The total employee benefits of the key management personnel of the group were £180,515 (2024 - £168,024).

13 Taxation

The group is a registered charity and is therefore exempt from taxation.

14 Intangible fixed assets

Group

	Goodwill £	Total £
Cost		
At 1 April 2024	960,705	960,705
At 31 March 2025	960,705	960,705
Amortisation		
At 1 April 2024	918,623	918,623
Charge for the year	23,501	23,501
At 31 March 2025	942,124	942,124
Net book value		
At 31 March 2025	18,581	18,581
At 31 March 2024	42,082	42,082

Charity

	Goodwill £	Total £
Cost		
At 1 April 2024	235,006	235,006
At 31 March 2025	235,006	235,006
Amortisation		
At 1 April 2024	192,924	192,924
Charge for the year	23,501	23,501
At 31 March 2025	216,425	216,425
Net book value		
At 31 March 2025	18,581	18,581
At 31 March 2024	42,082	42,082

15 Tangible fixed assets

Group

	Land and buildings £	Office equipment and fixtures £	Motor vehicles £	Total £
Cost				
At 1 April 2024	7,923,359	682,377	84,385	8,690,121
Additions	340,914	38,305	11,700	390,919
Revaluations	583,586	-	-	583,586
Disposals	-	(14,332)	(2,135)	(16,467)
At 31 March 2025	8,847,859	706,350	93,950	9,648,159
Depreciation				
At 1 April 2024	-	639,696	32,218	671,914
Charge for the year	162,856	22,541	14,194	199,591
Eliminated on disposals	-	(12,622)	(867)	(13,489)
At 31 March 2025	162,856	649,615	45,545	858,016
Net book value				
At 31 March 2025	8,685,003	56,735	48,405	8,790,143
At 31 March 2024	7,923,359	42,681	52,167	8,018,207

Revaluations
The land & buildings held in Diagrama Foundation - Psychosocial Intervention are held at a revalued amount following a revaluation on 18 March 2025 by independent qualified valuers from Christie & Co.

The historical cost of the revalued properties was £4,832,858 (2024: £4,523,064). The depreciation to date on the historical cost basis is £580,107 (2024: £490,268).

Charity

	Land and buildings £	Office equipment and fixtures £	Motor vehicles £	Total £
Cost				
At 1 April 2024	7,923,359	434,824	64,989	8,423,172
Additions	340,914	24,860	-	365,774
Revaluations	583,586	-	-	583,586
At 31 March 2025	8,847,859	459,684	64,989	9,372,532
Depreciation				
At 1 April 2024	-	432,914	29,712	462,626
Charge for the year	162,856	3,469	8,820	175,145
At 31 March 2025	162,856	436,383	38,532	637,771
Net book value				
At 31 March 2025	8,685,003	23,301	26,457	8,734,761
At 31 March 2024	7,923,359	1,910	35,277	7,960,546

16 Fixed asset investments

Charity

Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
Cost		
At 1 April 2024	901,402	901,402
At 31 March 2025	901,402	901,402
Net book value		
At 31 March 2025	901,402	901,402
At 31 March 2024	901,402	901,402

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2025	2024	
Subsidiary undertakings					
Diagrama Healthcare Services Limited	England and Wales	Ordinary	100%	100%	Provision of care
Diagrama Children's Services Limited	England and Wales	Ordinary	100%	100%	Adoption and fostering
United Safe Care Limited	England and Wales	Ordinary	100%	100%	Secure transportation
Diagrama Semi-Independent Services Limited	England and Wales	Ordinary	100%	100%	Dormant
Subject: Education Limited	England and Wales	Ordinary	100%	100%	Dormant
Basta UK Limited	England and Wales	Ordinary	100%	100%	Dormant
Diagrama Medway Limited	England and Wales	Ordinary	100%	100%	Dormant

Subsidiaries

The profit for the financial period of Diagrama Healthcare Services Limited was £1,309,065 (2024 - £1,174,271) and the aggregate amount of capital and reserves at the end of the period was £1,723,847 (2024 - £1,608,755).

The profit for the financial period of Diagrama Children's Services Limited was £197,077 (2024 - £182,055) and the aggregate amount of capital and reserves at the end of the period was £469,116 (2024 - £456,327).

The profit for the financial period of United Safe Care Limited was £17,372 (2024 - £(2,211)) and the aggregate amount of capital and reserves at the end of the period was £(471,098) (2024 - £(488,470)).

The loss for the financial period of Diagrama Semi-Independent Services Limited was £16,209 (2024 - £5,353) and the aggregate amount of capital and reserves at the end of the period was £100 (2024 - £83,288).

The principal activity of Diagrama Semi Independent Services Limited was the provision of semi independent living care services. The company ceased trading in June 2022. The company has been struck off on 29 April 2025.

17 Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	569,689	341,470	1,275	1,275
Due from group undertakings	-	-	8,325	5,625
Prepayments	142,326	142,953	79,298	89,545
Accrued income	-	19,200	-	-
Other debtors	21,627	32,416	4,578	5,106
	733,642	536,039	93,476	101,551

18 Cash and cash equivalents

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Cash on hand	4,572	5,381	1,295	1,295
Cash at bank	1,968,718	2,256,940	51,215	77,048
	1,973,290	2,262,321	52,510	78,343

19 Creditors: amounts falling due within one year

		Group		Charity	
		2025	2024	2025	2024
	Note	£	£	£	£
Bank loans		283,571	283,571	-	-
Trade creditors		413,483	299,823	43,091	26,236
Short term loan		200	200	300	200
Due to group undertakings		-	-	3,453,129	3,538,978
Other taxation and social security		103,859	105,279	11,662	11,053
Amounts due to associated undertakings	27	85,543	84,247	85,543	84,247
Other creditors		68,734	85,832	1,624	3,623
Accruals		55,044	62,033	11,025	15,020
		1,010,434	920,985	3,606,374	3,679,357

The bank loan is due in under 1 year in Diagrama Healthcare Services Limited totals £283,571 (2024: £283,571); the loan is secured by both a floating charge and fixed charges on all the assets held, including the properties held in Diagrama Foundation - Psychosocial Intervention, together with a cross guarantee with this group.

20 Creditors: amounts falling due after one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans	3,105,002	3,388,574	-	-
Amounts due to associated undertakings	1,709,522	1,773,097	1,709,522	1,773,097
Provisions	-	713	-	-
	4,814,524	5,162,384	1,709,522	1,773,097

Creditors amounts falling due after more than one year includes the following liabilities on which security has been given:

	Group		Charity	
	2025	2024	2025	
	£	£	£	
Bank loans due within one year	283,571	283,571	-	
Bank loans due in more than one year	3,105,002	3,388,574	-	
	3,388,573	3,672,145	-	

21 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2025	2024	2025	2024
	£	£ (As restated)	£	£ (As restated)
Land and buildings				
Within one year	21,949	24,900	17,365	27,393
Other				
Within one year	55,622	65,300	15,664	15,664
Between one and five years	85,327	88,028	11,748	27,412
After five years	21,846	35,055	-	-
	162,795	188,383	27,412	43,076

22 Provisions

Group

	Deferred tax £	Total £
At 1 April 2024	(713)	(713)
Utilised during the period	713	713
At 31 March 2025	-	-

23 Pension and other schemes

Defined contribution pension scheme

The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounted to £163,208 (2024 - £157,413).

24 Commitments

Group and charity

Capital commitments
As at 31 March 2025 the charity had contracted to install a lift at one of the properties.
The total amount contracted for but not provided in the financial statements was £44,325 (2024 - £Nil).

Other financial commitments
The group's future minimum payments under other contractual commitments relate to an IT subscription. The total amount of other financial commitments not provided in the financial statements was £60,999 (2024 - £92,919).

25 Funds

Group

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Balance at 31 March 2025 £
Unrestricted funds					
General					
General	1,369,129	8,912,890	(8,579,926)	-	1,702,093
Restricted funds					
Co-op	1,132	-	(1,132)	-	-
Tesco Bags For Life	4,723	-	-	-	4,723
Total restricted funds	5,855	-	(1,132)	-	4,723
Other funds					
Revaluation reserve	3,400,296	-	-	583,586	3,983,882
Total funds	4,775,280	8,912,890	(8,581,058)	583,586	5,690,698

Diagrama Foundation - Psychosocial Intervention

Notes to the Financial Statements

Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/ (losses) £	Balance at 31 March 2024 £
Unrestricted funds						
General						
General	980,944	8,120,627	(7,741,398)	8,956	-	1,369,129
Restricted funds						
Co-op	1,604	-	(472)	-	-	1,132
Tesco Bags For Life	4,723	-	-	-	-	4,723
EU Projects	-	8,956	-	(8,956)	-	-
Total restricted funds	6,327	8,956	(472)	(8,956)	-	5,855
Other funds						
Revaluation reserve	1,925,296	-	-	-	1,475,000	3,400,296
Total funds	2,912,567	8,129,583	(7,741,870)	-	1,475,000	4,775,280

Diagrama Foundation - Psychosocial Intervention

Notes to the Financial Statements

Year Ended 31 March 2025

Charity

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Other recognised gains/ (losses) £	Balance at 31 March 2025 £
Unrestricted funds					
General					
General	225,319	1,522,374	(1,251,463)	-	496,230
Restricted funds					
Co-op	1,132	-	(1,132)	-	-
Tesco Bags for Life	4,723	-	-	-	4,723
Total restricted funds	5,855	-	(1,132)	-	4,723
Other funds					
Revaluation reserve	3,400,296	-	-	583,586	3,983,882
Total funds	3,631,470	1,522,374	(1,252,595)	583,586	4,484,835

Diagrama Foundation - Psychosocial Intervention

Notes to the Financial Statements

Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/ (losses) £	Balance at 31 March 2024 £
Unrestricted funds						
General						
General	(173,064)	1,399,332	(1,009,905)	8,956	-	225,319
Restricted funds						
Co-op	1,604	-	(472)	-	-	1,132
Tesco Bags for Life	4,723	-	-	-	-	4,723
EU Projects	-	8,956	-	(8,956)	-	-
Total restricted funds	6,327	8,956	(472)	(8,956)	-	5,855
Other funds						
Revaluation reserve	1,925,296	-	-	-	1,475,000	3,400,296
Total funds	1,758,559	1,408,288	(1,010,377)	-	1,475,000	3,631,470

The specific purposes for which the funds are to be applied are as follows:

Tesco Bags for Help - the purpose of this fund is to help and support foster carer panels.

Co-op - the purpose of this fund is to create a garden for residents at Cabrini House.

EU Projects - the purpose of this fund is to provide training for care workers who support people with disabilities.

26 Analysis of net assets between funds

Group

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Intangible fixed assets	18,581	-	18,581
Tangible fixed assets	8,790,143	-	8,790,143
Current assets	2,702,200	4,732	2,706,932
Current liabilities	(1,010,434)	-	(1,010,434)
Creditors over 1 year	(4,814,524)	-	(4,814,524)
Total net assets	5,685,966	4,732	5,690,698

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Intangible fixed assets	42,082	-	42,082
Tangible fixed assets	8,018,207	-	8,018,207
Current assets	2,792,505	5,855	2,798,360
Current liabilities	(920,985)	-	(920,985)
Creditors over 1 year	(5,161,671)	-	(5,161,671)
Provisions	(713)	-	(713)
Total net assets	4,769,425	5,855	4,775,280

27 Related party transactions

Group & Charity
During the year the charity made the following related party transactions:

Fundación Diagrama Intervención Psicosocial
(Two of the trustees of the charity are also trustees of Fundación Diagrama Intervención Psicosocial, a spanish organisation. Fundación Diagrama Intervención Psicosocial has influence over the running of the charity.)
During the year Diagrama Foundation - Psychosocial Intervention paid interest of £74,099 (2024: £77,946) to Fundación Diagrama Intervención Psicosocial. The amount due at the balance sheet date has been adjusted for exchange rate movements. At the balance sheet date the amount due to Fundación Diagrama Intervención Psicosocial was £1,795,065 (2024 - £1,857,344).

Joining Knowledge Limited
(Owned by D McGuire, CEO of the charity)
Consultancy services of £49,430 (2024: £nil) were provided to Diagrama Foundation - Psychosocial Intervention. At the balance sheet date the amount due to/from Joining Knowledge Limited was £Nil (2024 - £Nil).

E Davies, Consultant
(Daughter of a trustee)
Consultancy services of £12,000 (2024: £12,000) were provided to Diagrama Foundation - Psychosocial Intervention. At the balance sheet date the amount due to/from E Davies, Consultant was £Nil (2024 - £Nil).

D McGuire, CEO
Reimbursements for expenses incurred of £496 (2024: £241) were made during the year. In the prior year Diagrama Foundation - Psychosocial Intervention entered into a lease agreement with David McGuire to lease a storage facility until 31 March 2035 for a consideration of £7,500 per annum. The total consideration of £90,000 was paid upfront on 1 April 2023. At the balance sheet date the amount due to D McGuire, CEO was £801 (2024 - £Nil).

The charity has taken advantage of the exemption in section 33.1A of FRS 102 in not disclosing intra-group transactions where 100% of the voting rights are controlled within the group.

28 Company limited by guarantee

Diagrama Foundation - Psychosocial Intervention is a company limited by guarantee and accordingly does not have any share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

DIAGRAMA FOUNDATION-PSYCHOSOCIAL INTERVENTION

England & Wales - Charity number 1128532

Accounts

Registered Charity in England & Wales 1128532
Registered Charity in Scotland SC044074
Company number: 06396577

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

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DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

Charity number (England & Wales)	1128532
Charity number (Scotland)	SC044074
Company registration number	06396577
Principal Office	Suite 20, Kent Space 6-8 Revenge Road Chatham ME5 8UD
Registered Office	Airport House Purley Way Croydon England CR0 0XZ
Trustees	Mr Francisco Legaz Cervantes Ms Elisa Moraga Sarrion Ms Maureen Walby
Chief Executive Officer	Mr David McGuire
Auditors	PKF Francis Clark Lowin House Tregolls Road Truro Cornwall TR1 2NA
Charity bankers	Banco Bilbao Vizcaya Argentaria Cannon 30-40 Eastcheap Street London EC3M 1HD

TRUSTEES REPORT

The trustees present their report and the consolidated financial statements of the charity and its trading subsidiaries for the year ended 31 March 2024 which are also prepared to meet the requirements of a directors' report and accounts for Companies Act purposes. The trustees, who are also directors of Diagrama Foundation – Psychosocial Intervention for the purposes of company law and who served during the year and up to the date of this report, are set out on page 1.

The financial statements comply with the Charities Act 2011 (England and Wales), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

Structure, governance and management

Governing document and constitution

The organisation was formed under a constitution and became a charitable company limited by guarantee, incorporated on 11th October 2007 and registered as charity on 12th March 2009. The company was established under a Memorandum of Association, which established the objects and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. In June 2013 Diagrama Foundation - Psychosocial Intervention registered with the Scottish Charity Regulator to deliver the same activity as those in England and Wales but to date the organization has not carried out an activity there.

Recruitment and Appointment of Trustees

The trustees, who are also the directors of the company are listed on page 1. The articles of association provide for the trustees to have the power to co-opt new trustees to hold office until the next Annual General Meeting. The members may by ordinary resolution at a general meeting appoint new trustees.

Trustee Training and Induction

The Trustees are familiar with the charity's work and are proactively engaged and are encouraged to attend and take part in formal and non-formal events. They regularly attend the charity's head office and offer their services and expertise wherever they can be utilised by the charity.

There have been no new Trustees but it is our policy in due course to invite and encourage new Trustees to attend a series of short training sessions in which they will be briefed about the Charity in order to gain an understanding and a context within which it operates.

The Chief Executive will lead this induction on behalf on the Chair of the Trustees and in outline will cover the following:

- The main documents which set out the operational framework for the charity including the latest published accounts, resourcing and financial position
- Future plans and objectives
- The obligations of becoming Trustee
- The various Charity Commission publications signposted through the Commission's website such as The Essential Trustee
- A feedback session to understand if this process is beneficial and how it can be improved

TRUSTEES REPORT

Related parties and co-operation with other organisations
Diagrama Foundation – Psychosocial Intervention is part of a larger network of charities in Spain which are Members of Diagrama International (Fundación Diagrama) who work in Europe, Africa and America developing centres, programmes, projects, research and initiatives. Since the beginning, Diagrama International was conceived as a network for collaboration and teamwork between its constituting and adherent members, but also with any organisation or entity, in the public, private or academic spheres, that wants to cooperate materialising viable and sustainable answers to the main problems that the groups are facing.

The charity has four wholly owned trading subsidiaries and a further three dormant subsidiaries. See note 15 for a summary of the subsidiaries operating under the parent charity.

Pay policy for senior staff
The directors consider that the board of directors, who are the charity's trustees, and the heads of service of the charity and its trading subsidiaries make up the key management personnel of the group in charge of directing and controlling, running and operating the group on a day-to-day basis. All trustees of the charity give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses are disclosed in note 7 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

Risk Management
The trustees actively review the risks which the charity faces on a regular basis and will endeavour to build up reserves to three months expenditure in line with the stated reserves policy. The trustees recognise the inherently uncertain commercial climate within which the charity operates. The trustees have developed a risk register for the charity which identifies specific areas of risk, provide dates and details of actions to be taken to reduce risks faced by the charity.

Objectives and aims
Our charity's objectives as set out in the objects contained in the company's memorandum are to promote:

(a) the health (mental, psychological and physical), spiritual and educational development of all children and other young people; and to promote the moral, vocational and social development and improvement of children and other young people who are in need by reason of social difficulty or disadvantage, in order to integrate them into their communities, provide opportunities for them to develop their full capacities and enable them to become full members of society so that their conditions of life may be improved;
(b) and provide for the care, resettlement, education, training and rehabilitation of prisoners, ex-prisoners, offenders, ex-offenders and those at risk of offending and their families and dependents;
(c) and provide for the care, resettlement, education, training, rehabilitation and integration into society of persons affected by alcohol, drug and other addictions;
(d) and provide for the care, resettlement, education, training, rehabilitation and integration into society of refugees, asylum seekers and other immigrants, their families and dependents;
(e) and carry out and publish the useful results of research into:
    (1) Social conditions affecting children and other young people, prisoners, ex- prisoners, offenders, ex-offenders, those at risk of offending, persons affected by alcohol, drug and other addictions, refugees, asylum seekers and other immigrants and their families and dependents of such persons; and

TRUSTEES REPORT

(2) The mental, psychological, spiritual, moral, social and physical needs of children and other young people, prisoners, ex-prisoners, offenders, ex-offenders, those at risk of offending, persons affected by alcohol, drug and other addictions, refugees, asylum seekers and other immigrants and the families and dependents of such persons and to promote the education of the public and other organisations in relation to the same.

The main aim of the Diagrama Foundation – Psychosocial Intervention currently is to promote the development of centres, programmes and research dedicated to the prevention, treatment and integration of children and young people in social difficulty, including those in custody and detention.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year endeavouring to ensure our activities remain at all times consistent with our aims and objectives. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and we seek to measure the benefits they have brought to those groups of people we set out to help.

The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

Group Strategic report

Principal risks and uncertainties

Cash flow risk - Due to the continual growth of the group there is a risk that the cash flow is strained during the purchase of assets from other organisations. The parent charity aims to improve the performance of the trading subsidiaries in order to generate further profits to assist with cash flow.

Liquidity risk – In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance.

The main focus of our work

Our main objectives for the year were those mentioned above. The strategies we utilised to meet these objectives included:

- creating a network and engaging talented staff to work together to ensure the best quality in our service
- providing a range of services that address the issues identified in the charity's objects
- working towards innovation, new ways of working and finding best practices

How our activities deliver public benefit

Our main activities throughout the year and who we tried to help are described below. All our charitable activities focus on the prevention, treatment and integration of disadvantaged people in social difficulty and are undertaken to further our charitable purposes for the public benefit.

Activities and performance

This year 2023-2024 has been the first full year since Diagrama Foundation acquired Duckyls Farm Centre, located in the West Sussex area dedicated to providing accommodation and support services to adults with learning disabilities, and a cottage attached to that property which has been renovated into a home to provide supported living services.

It has also been a year of consolidation of the services already in operation, through the sustainability of occupancy rates, the increase in our fees with respect to the previous year to compensate cost increases, and the optimisation of resources. On the expenditure side, the group has had to cope with increases in wages, inflation, increase in financing costs due to the increase in Bank of England rate.

TRUSTEES REPORT

In terms of cost management, Diagrama continues to make an annual review of the fees we charge for our services, to offset increases in salaries, National Minimum Wage (NMW), CPI and overheads. As has been the case in recent years, letters have been sent to local authorities to increase our prices for following year 2024-2025. The responses from the councils have been very satisfactory. We have a budget drawn up at the beginning of the year for all the group's resources and by the different departments, which is approved before the start of the fiscal year by the Trustees. This budget is reviewed each month with the CEO and COO to determine possible deviations, so that we are able to resolve them quickly and appropriately.

In relation to the investments made in the properties, the priority is, as always, to offer the highest possible quality service to our users and residents, so the reforms and investments made are always done with this in mind. This year we have carried out renovations and extensions at our centres, especially at Edensor, where we have carried out repairs to the roof, windows, changed the flooring, painted the exteriors and changed the fire alarm system, and at Duckyls Farm, where the sewage system has been changed and rooms have been refurbished. In addition, renovations have begun on the cottage to transform it into a home to provide supported living services. At Cabrini homes the carpet and fire doors have been replaced.

Ultimately, the group has consolidated a strong financial position, and we advance that this will continue for the year 2024-2025.

Activities fall into the following categories:-

European Commission Projects

Our latest EU project Erasmus+ has ended in summer 2023.

Project Name	Program	
E-PROFID	Erasmus+ KA226 - VET	The project aims to create a new professional profile for workers in the Social Care Sector by creating a new needs-driven digital communication vocational training course to give them access to upskilling and lifelong learning. Moreover, it aims to foster "Professional Identity" for people with disabilities/other excluded groups, celebrating 'ability' and using cornerstones of Empowerment, Real Work & Quality.

This was the last year of the E-PROFID project, which started in June 2021. The consortium, originally formed by 5 European partners, among them Diagrama Foundation Psychosocial Intervention as lead partner, experienced the departure of one of them, and the tasks left by this partner had to be taken over by the rest of the members. Nevertheless, the implementation of the project was successful. Throughout the life of this project the participants made several learning visits to the facilities of the different partners in Europe, with Diagrama Foundation hosting a training event in November 2022. In July 2023 Diagrama returned the final report to British National Agency which approves it with a score of 82 points, and Diagrama received the final payment to cover all the expenses incurred until the end of the project.

Diagrama Healthcare Services Limited

Year 2023/2024 has been characterized by the good performance of our centres. This is the third year we started managing Supported Living Homes in Bromley area, with a total of 35 residents distributed in 9 homes. It has been the first full year since Duckyls Farm was added to this company in February 2023.

Cabrini House - our home in Orpington for adults with learning disabilities - has retained a 'Good' CQC rating. These homes were fully occupied with 23 residents until summer 2023 when one of our residents left the home, but the vacancy has been re-filled at the start of the financial year 2024 2025. It is expected to keep this occupancy level for the following years due to the stable nature of the placements. In fact, it continues to be our

TRUSTEES REPORT

reference service when implementing new therapies, such as those based on Montessori method, and serving as an example of good practice for our other services.

Edensor Care Centre - has retained a 'Good' rating and a 'Outstanding' in Caring (the highest rating possible) from the Care Quality Commission, which was achieved in January 2020. In the words of the latest CQC report, this means that people are truly respected and valued as individuals; and empowered as partners in their care in an exceptional service. This fills us with great pride and satisfaction in the work of our staff and encourages us to keep working on delivering the best possible quality service. Since acquiring this 48-bed nursing home in December 2016, we continue making substantial progress in all areas of operation and management. Recruitment has continued to be an issue this year, which is commonly observed across the sector. Occupancy has remained consistent and the average number of filled beds has been 45 approx. This has been maintained post year end. The increase in average weekly fees has been another important factor that has allow us to cover the costs and provide high quality service to our residents.

Supported Living Homes - is the service incorporated in the company's portfolio from April 2021, as a result of being successful in the tender for provision of supported living services for thirty-five vulnerable people to develop the skills and confidence to live in their own house either on their own or with others so they can lead independent, fulfilled lives. It encompasses nine properties situated within the London Borough of Bromley. The contract commenced on 1st April 2021 for an initial period of five years, with an option to extend on the same terms and conditions for two periods of up to two years each. This year 2023 2024 we have stopped providing services in one of the nine houses we were assigned to, which has reduced the total number of users receiving our services to 33.

Duckyls Farm Centre - is the latest service incorporated in the company's portfolio from February 2023. It is located in West Sussex and provides care and accommodation for 8 residents with learning disabilities. Our residents benefit from the former farmhouse's idyllic location. It is on the outskirts of the village of West Hoathly and sits in extensive grounds with masses of space for outdoor pursuits. Our highly trained and professional on-site team are always on hand to support residents while encouraging them to be as independent as possible via a wide-ranging programme of trips and activities. Diagrama took over the running of Duckyls in February 2023. The care provided is tailor-made for each resident to ensure everyone's abilities and interests are fully catered for. Diagrama also purchased an annex cottage where renovations have been carried out to transform it into a home to provide supported living services, which has started to receive users at the beginning of 2024-2025. In the main farm building the rooms have been renovated and the sewerage system has been changed.

We have continued to develop a model to better meet the needs of our clients, instead of simply providing activities to fill in time. For that purpose, we use the knowledge of Montessori Method which is based on the fundamental belief that adult with disabilities learns best by doing. With the Montessori Method, learning takes place in an environment where passive acceptance and memorisation of pre-existing knowledge are replaced with active pursuit of experiences. Instead of employee directed group activities, adults with disabilities learning according to the Montessori Method are encouraged to discover activities on their own. They may work alone, with other residents or as part of a group.

We are developing experiences using Montessori training and we could utilise all that we have learnt in improving residents' quality of life, focusing on dementia and reminiscing.

With regard to both Cabrini House, Edensor, Supported Living Homes and Duckyls Farm Centre we believe we are making good progress towards delivering excellent service in the future.

Diagrama Children's Services Limited

Adoption and Fostering services – Although in terms of number of fostering placements this year has been very similar to previous year (on average we have had 14), this has not been the case for the adoption placements. We were able to bring 14 adoption placements to a successful conclusion, compared to 20 last year. This is due to the fact that more and more placements are combining a preliminary fostering phase, which extends the time to a final adoption. Nevertheless, we continue to believe that our work in this sector is important, and we will continue to support this service.

TRUSTEES REPORT

Is our intention to increase our presence as panel provider in councils in the area, and to be a reference agency for adoptions and foster families, for which we continue to invest in communication campaigns.

United Safe Care Limited

Significant changes have been made to this arm of the business some years ago. After ceasing security services from March 2018, we decided four years ago to finalise delivering detention and training services and unfortunately, from 2020 we decided to finish our last service supplied, the provision of medical response, due to the high central costs.

Since we were not successful in our bid to run the new 'secure school' pilot, we need to focus in other areas to keep the business in the current position until we try to get another opportunity to be successful in a new bid. Even though it has no activity at the moment, we were awarded the contract for day opportunities in West Sussex which are making us think that we would be delivering transport for going to some of our services. We are studying how should we be delivering this new transport service.

Diagrama Semi Independent Services Limited

Despite of the good progress of the business during past years, which allowed us to open up to three homes for over-16 semi-independent users, the last one was Alder House in September 2020, from September 2021 we found difficulties in filling the home vacancies at a competent rate that would allow us to cover the costs of providing the service. The occupancy rate in semi-independent homes decreased during 2022-2023, culminating in the closure of the last two homes at the end of June 2022.

The closure of this service has been quick and without important cost of cessation of service. Tenancy agreements have been terminated at the end of June 2022, staff have been redeployed to the Supported Living Homes service and the charity, and operational costs have been finalised.

Future developments

In the first half of 2024 2025 we have been awarded a contract to provide day opportunities in West Sussex for the next 3 years with the possibility to extend for a further year. This service has been incorporated into Diagrama Healthcare Services Ltd and a former barn at Duckyls Farm has been refurbished into a multi-purpose room with kitchen, toilets and workshop space. In addition, the intention is to continue to expand the spaces at Duckyls to allow for a greater diversity of activities. On the other hand, an annex cottage in Duckyls has been refurbished to convert it into a 4-bed home to accommodate users and provide supported living services, arriving the first one in June.

After being able to settle the organisation for the last 4 years, our priorities for following year are around making the organisation ready for a new growth. We need to work in all our departments for making different processes and procedures to be more efficient and being able to grow in a safely manner.

Each department is doing a study about what we need to do for the next step in the same way that operational we are looking for implementing evidence-based innovation we could find. We are listening to our staff to know how we could reward people's fidelity in the organisation for improving our retention.

Meanwhile we will be requesting the LAs to pay the fees accordingly to the increases of nmw and living costs. As well as we are going to be exploring other services to take over or tender for.

Reserves policy

The charity requires reserves to ensure it can fulfil and complete the charitable obligations and commitments it enters into. The trustees believe that the level of unrestricted reserves that are freely available for its general purpose should aim to be the equivalent of three months total expenditure, approximately £250,000. The trustees will aim to achieve this level of reserves in the future.

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Investment policy

At the present time, the reserves of the company are held as cash. A formal investment policy will be developed as the resources available grow. Investment powers are governed by the Memorandum and Articles, which permit monies not immediately required, to be invested in such investments, securities or property, as may be thought fit subject to conditions imposed or required by law.

Financial review

Overall expenditure for the year stood at £7,741,870, while income received was £8,129,583 meaning there was a net inflow of funds during the year of £387,713. As a result of this the group had net assets at the year-end of £4,775,280 compared to net assets at the end of 2023 of £2,912,567.

Diagrama Children's Services Limited was a company purchased by Diagrama Foundation – Psychosocial Intervention on 15 March 2012. The profit for the year to 31 March 2024 is £182,055, and a gift aid distribution to the parent charity of £332,657 was made.

United Safe Care Limited was a company purchased by Diagrama Foundation – Psychosocial Intervention on 29 June 2012. The loss before tax for the year to 31 March 2024 is £2,211.

Diagrama Healthcare Services Limited was incorporated on 13 October 2014 as a subsidiary of Diagrama Foundation – Psychosocial Intervention. The profit for the period to 31 March 2024 is £1,174,271, and a gift aid distribution to the parent charity of £971,247 was made.

Diagrama Semi Independent Services was incorporated on 3 April 2014 as a subsidiary of Diagrama Foundation – Psychosocial Intervention. The loss before tax for the year to 31 March 2024 is £5,353, and a gift aid donation to the parent charity of £5,601 was made.

Fundraising

No fundraising has been undertaken in the year as funds have been relied on from other sources. There has been no professional fundraiser employed and no complaints received.

Going concern

The financial statements for the year ended 31 March 2024 show an overall surplus in funds of £4,775,280 made up of unrestricted reserves of £1,369,129, restricted reserves of £5,855 and a revaluation reserve of £3,400,296. Net current assets at the year-end stood at £1,877,375. As set out further in note 22, the post year-end financial performance has been strong. Consequently, the accounts have been prepared on a going concern basis.

Statement of Disclosure to Auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant audit information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditors that they ought to have individually taken, have taken all steps he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the board and signed on its behalf on 11th December 2024 by:

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Mr Francisco Legaz Cervantes
Trustee

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees (who are also directors of Diagrama Foundation – Psychosocial Intervention for the purpose of company law) are responsible for preparing the Trustees' 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 charity 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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION

Opinion on financial statements

We have audited the financial statements of Diagrama Foundation – Psychosocial Intervention for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, balance sheet, consolidated cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable group and company's affairs as at 31 March 2024 and of the group's 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group and parent company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Board of Trustees, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustee's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report on by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Board of Trustees.

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records; 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.

Responsibilities of trustees
As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our

opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of our audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which it operates to identify the key laws and regulations affecting the entity. The key laws and regulations we identified were health and safety, safeguarding, data protection, employment law and compliance with grant funding conditions. We also considered those laws and regulations

Auditor's responsibilities for the audit of the financial statements (continued)
that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, Charities Act 2011 and compliance with the Charities Statement of Recommended Practice.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the entity complies with laws and regulations and deals with reporting any issues if they arise.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur as part of the audit planning process. We determined that these risks are low considering the fact that the charity operates on a not-for-profit basis and so there would be no motivation for management to influence performance for individual gain.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

* We reviewed legal and professional costs to identify any non-compliance or legal costs in relation to non-compliance.
* We reviewed the board minutes for anything unusual.
* We made enquires to management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements.
* We reviewed a sample of expenditure to confirm it has been incurred and allocated to the appropriate fund.
* We reviewed the risk register for anything unusual.
* We audited the risk of management override of controls through testing journal entries and other adjustments for appropriateness.

As part of our enquiries, we discussed with management whether there have been any known instances, allegations or suspicions of fraud of which there were none.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher that the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the charitable company'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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Francis Clark

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Thomas Roach FCA (Senior Statutory Auditor)
PKF Francis Clark
Chartered Accountants and Statutory Auditor

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: 13/12/24

PKF Francis Clark is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
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FOR THE YEAR ENDED 31 MARCH 2024

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £
Income and Endowments from:				
Donations and legacies	2	130,058	8,956	139,464
Other trading activities	3	7,953,902	-	7,953,902
Covid-19 Income		-	-	-
Other income	4	36,217	-	36,217
Total income		8,120,627	8,956	8,129,583
Expenditure on:				
Raising funds	5	(6,962,329)	-	(6,962,329)
Charitable activities	6	(779,063)	(472)	(779,535)
Other expenditure		(6)	-	(6)
Total expenditure		(7,741,398)	(472)	(7,741,870)
Net (expenditure)/income		**379,229**	**8,484**	**387,713**
Transfers				
Transfers between funds	24/25	8,956	(8,956)	-
Net (expenditure)/income before other recognised gains and losses		**388,185**	**(472)**	**387,713**
Other recognised gains/losses				
Gains on revaluation of fixed assets	13	1,475,000	-	1,475,000
Net movement in funds		1,863,185	(472)	1,862,713
Reconciliation of funds				
Total funds brought forward		2,906,240	6,327	2,912,567
Total funds carried forward		**4,769,425**	**5,855**	**4,775,280**

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2024

PARENT CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £
Income and Endowments from:				
Donations and legacies	25	1,399,332	8,956	1,408,288
Other trading activities		-	-	-
Total income		1,399,332	8,956	1,408,288
Expenditure on:				
Charitable activities	25	(1,009,905)	(472)	(1,010,377)
Total expenditure		(1,009,905)	(472)	(1,010,377)
Net (expenditure)/income		**389,427**	**8,484**	**397,911**
Transfers				
Transfers between funds		8,956	(8,956)	-
Net (expenditure)/income before other recognised gains and losses		**398,383**	**(472)**	**397,911**
Other recognised gains/losses				
Gains on revaluation of fixed assets		1,475,000	-	1,475,000
Net movement in funds		**1,873,383**	**(472)**	**1,872,911**
Reconciliation of funds				
Total funds brought forward		1,752,232	6,327	1,758,559
Total funds carried forward		**3,625,615**	**5,855**	**3,631,470**

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
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FOR THE YEAR ENDED 31 MARCH 2024

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Unrestricted funds £	Restricted funds £	2023 Total £
Income and Endowments from:			
Donations and legacies	534,263	11,480	545,743
Other trading activities	7,222,992	-	7,222,992
Covid-19 income	636	-	636
Other income	25,546	3,975	29,521
Total income	7,783,437	15,455	7,798,892
Expenditure on:			
Raising funds	(6,153,001)	-	(6,153,001)
Charitable activities	(866,596)	(21,367)	(887,963)
Other expenditure	(745)	-	(745)
Total expenditure	(7,020,342)	(21,367)	(7,041,709)
Net (expenditure)/income	**763,095**	**(5,912)**	**757,183**
Transfers			
Transfers between funds	(7,868)	7,868	-
Net (expenditure)/income before other recognised gains and losses	**755,227**	**1,956**	**757,183**
Other recognised gains/losses			
Gains on revaluation of fixed assets	-	-	-
Net movement in funds	755,227	1,956	757,183
Reconciliation of funds			
Total funds brought forward	2,151,013	4,371	2,155,384
Total funds carried forward	**2,906,240**	**6,327**	**2,912,567**

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2024

PARENT CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Unrestricted funds £	Restricted funds £	2023 Total £
Income and Endowments from:			
Donations and legacies	2,326,513	11,480	2,337,993
Other trading activities	100,558	3,975	104,533
Total income	2,427,071	15,455	2,442,526
Expenditure on:			
Charitable activities	(1,140,155)	(21,367)	(1,161,522)
Total expenditure	(1,140,155)	(21,367)	(1,161,522)
Net (expenditure)/income	**966,003**	**(5,912)**	**1,281,004**
Transfers			
Transfers between funds	(7,868)	7,868	-
Net (expenditure)/income before other recognised gains and losses	**1,279,048**	**1,956**	**1,281,004**
Other recognised gains/losses			
Gains on revaluation of fixed assets	-	-	-
Net movement in funds	**1,279,048**	**1,956**	**1,281,004**
Reconciliation of funds			
Total funds brought forward	473,184	4,371	477,555
Total funds carried forward	**1,752,232**	**6,327**	**1,758,559**

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2024

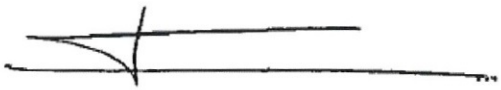
CONSOLIDATED AND PARENT CHARITY BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Fixed assets					
Tangible assets	13/14	8,018,207	6,351,833	7,960,546	6,297,710
Investments	15	-	-	901,402	901,402
Intangible assets	11/12	42,082	115,039	42,082	65,583
		8,060,289	6,466,872	8,904,030	7,264,695
Current assets					
Debtors	16	536,039	465,829	101,551	15,697
Cash at bank and in hand		2,262,321	2,099,027	78,343	103,796
		2,798,360	2,564,856	179,894	119,493
Creditors: amounts falling due within one year	17	(920,985)	(610,862)	(3,679,357)	(3,790,182)
Net current assets/ (liabilities)		1,877,375	1,953,994	(3,499,463)	(3,670,689)
Total assets less current liabilities		9,937,664	8,420,866	5,404,567	3,594,006
Creditors: amounts falling due after more than one year	19	(5,161,671)	(5,507,592)	(1,773,097)	(1,835,447)
Provisions for Liabilities		(713)	(707)	-	-
Net assets / (liabilities)		4,775,280	2,912,567	3,631,470	1,758,559
Funds					
Restricted income funds	25	5,855	6,327	6,327	6,327
Unrestricted income funds	24	1,369,129	980,944	224,847	(173,064)
Revaluation reserve		3,400,296	1,925,296	3,400,296	1,925,296
Total funds		4,775,280	2,912,567	3,631,470	1,758,559

The financial statements have been prepared in accordance with FRS 102.

CONSOLIDATED AND PARENT CHARITY BALANCE SHEET (continued)
AS AT 31 MARCH 2024

The financial statements on pages 15 to 40 were approved by the trustees, and authorised for issue on 11th December 2024 and signed on their behalf by:



.....

Mr Francisco Legaz Cervantes
Trustee

Registered company number: 06396577

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2024

CONSOLIDATED CASH FLOW STATEMENT
AS AT 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure) for the reporting period	387,713	757,182
Adjustments to cash flows from non-cash items		
Depreciation	36,780	32,929
Amortisation	72,957	72,956
Loss on disposal of tangible fixed assets	1,012	683
Income tax expense	6	745
Currency exchange	(41,445)	82,973
	69,310	190,286
Working capital adjustments		
(Increase)/decrease in debtors	91,180	(188,121)
Increase/(decrease) in creditors	(126,295)	267,951
Net cash flows from operating activities	421,908	1,027,298
Cash flows from investing activities		
Purchase of tangible fixed assets	(236,361)	(1,555,070)
Sale of tangible fixed assets	7,195	-
Net cash flows from investing activities	(229,166)	(1,555,070)
Cash flows from financing activities		
Value of new loans obtained during the period	-	3,743,038
Currency exchange	41,445	-
Repayment of loans and borrowings	(70,893)	(2,835,573)
Net cash flows from financing activities	(29,448)	907,465
Net (decrease)/increase in cash and cash equivalents	163,294	379,695
Cash and cash equivalents at 1 April	2,099,027	1,719,334
Cash and cash equivalents at 31 March	2,262,321	2,099,027

1. Accounting policies

The principal accounting policies applied in the preparation of these financial statements are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Statement of compliance

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The consolidated accounts comprise those of Diagrama Foundation – Psychosocial Intervention and its four wholly owned trading subsidiaries – Diagrama Children's Services Limited, United Safe Care Limited, Diagrama Healthcare Services Limited and Diagrama Semi Independent Services Limited. The results of the subsidiary companies are consolidated on a line by line basis.

Diagrama Children's Services Limited, United Safe Care Limited, Diagrama Healthcare Services Limited and Diagrama Semi Independent Services Limited have prepared accounts for the 12 month period to 31 March 2024.

Diagrama Foundation – Psychosocial Intervention also had three dormant subsidiaries that have prepared dormant company accounts for the year ended 31 March 2024.

Basis of preparation

Diagrama Foundation – Psychosocial Intervention meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements for the year ended 31 March 2024 show an overall surplus in funds of £4,775,280. Net current assets at the year-end stood at £1,877,375, and the group had strong cash balances of £2,262,321. As set out further in note 22, the post year-end financial performance has been strong. The directors confirm that the parent company can continue trading for a period covering at least 12 months from the date of signing the accounts, and is able to meet its liabilities as they fall due. Consequently, the accounts have been prepared on a going concern basis.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:
-The donor specifies that the grant or donation must only be used in future accounting periods; or
-The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other income

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

The value of services provided by volunteers is not incorporated into these financial statements.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Turnover in the subsidiary companies represents amounts chargeable in respect of the sales of services.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the assets use. Other support costs are allocated based on the spread of staff.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 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.

Goodwill

Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Amortisation method and rate
Goodwill	10% straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Depreciation method and rate
Freehold property (excluding land)	2% straight line
Improvements to property	2% straight line
Plant and machinery	25% straight line
Fixtures and fittings	25% straight line
Motor vehicles	25% reducing balance
Computer equipment	25% reducing balance

Investment property

Investment properties are carried at fair value, with revaluation gains and losses being processed through the profit and loss account. No depreciation is provided on investment properties.

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 10 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at year end.

Trade Debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and cash deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange during the period and their balance sheets at the rates ruling at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity.

Other exchange differences are recognised in the statement of financial activities in the period in which they arise except for:

1) Exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

2) In the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund Structure

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangements constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations	89,773	-	89,773	457,715
Grants receivable	40,735	8,956	49,691	88,028
	130,508	8,956	139,464	545,743

3. Other trading activities

	Unrestricted funds £	2024 Total £	2023 Total £
Sale of services	7,953,902	7,953,902	7,222,992
	7,953,902	7,953,902	7,222,992

4. Other income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Other income	36,217	-	36,217	29,521
Covid-19 income	-	-	-	636
	36,217	-	36,217	30,157

5. Raising funds

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Costs of raising funds	6,962,329	-	6,962,329	6,153,001
	6,962,329	-	6,962,329	6,153,001

6. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Costs of charitable activities	750,363	472	750,835	859,697
Governance Costs	28,700	-	28,700	28,266
	779,063	472	779,535	887,963

7. Trustees' remuneration and expenses

During the year the Charity made the following transactions with trustees:

Mr Francisco Legaz Cervantes
Mr Francisco Legaz Cervantes provided consultancy services to the charity in the year totalling £28,000 (2023: £28,400).

8. Net incoming resources for the year

	2024	2023
	£	£
Net incoming resources is stated after charging:		
Foreign currency (gains)/losses	(41,445)	82,973
Depreciation and other amounts written off tangible fixed assets	36,780	32,929
(Gains)/losses on revaluation of fixed assets	(1,475,000)	-
Amortisation of goodwill	72,957	72,956

9. Employees

Employment costs	2024	2023
The aggregate payroll costs were as follows:	£	£
Wages and salaries	4,888,858	4,253,919
Social security	430,706	375,265
Pension costs	157,413	-
Redundancy costs	11,540	144,492
	5,488,517	4,773,676

The monthly average number of persons (including senior management team) employed by the Charity during the year were as follows:

	2024	2023
	No	No
Carers, secure transportation, administration and management	203	191

The number of employees whose emoluments fell within the following bands were:

	2024	2023
	No	No
£60,001 to £70,000	1	1

The key management personnel of the Charity are the heads of services and the CEO. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the Charity was £168,024 (2023: £178,231).

10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in the financial statements of the parent; however, corporation tax liabilities arise on any taxable profits of the trading subsidiaries, where the taxable profits have not been donated to the parent charity.

11. Intangible fixed assets

Group	Goodwill	Total
	£	£
Cost		
At 1 April 2023	960,705	960,705
At 31 March 2024	960,705	960,705
Amortisation		
At 1 April 2023	845,666	845,666
Amortisation for the year	72,957	72,957
At 31 March 2024	918,623	918,623
Net book values		
At 31 March 2024	42,082	42,082
At 31 March 2023	115,039	115,039

12. Intangible fixed assets

Charity	Goodwill	Total
	£	£
Cost		
At 1 April 2023	235,006	235,006
At 31 March 2024	235,006	235,006
Amortisation		
At 1 April 2023	169,423	169,423
Amortisation for the year	23,501	23,501
At 31 March 2024	192,924	192,924
Net book values		
At 31 March 2024	42,082	42,082
At 31 March 2023	65,583	65,583

13. Tangible fixed assets

Group	Land & buildings freehold	Office equipment & fixtures	Motor vehicles	Total
	£	£	£	£
Cost / Valuation				
At 1 April 2023	6,260,182	662,588	95,660	7,018,430
Additions	188,177	19,789	28,395	236,361
Revaluation	1,475,000	-	-	1,475,000
Disposals	-	-	(39,670)	(39,670)
At 31 March 2024	7,923,359	682,377	84,385	8,690,121
Depreciation				
At 1 April 2023	-	615,932	50,665	666,597
Charge for the year	-	23,764	13,016	36,780
Eliminated on disposal	-	-	(31,463)	(31,463)
At 31 March 2024	-	639,696	32,218	671,914
Net book values				
At 31 March 2024	7,923,359	42,681	52,167	8,018,207
At 31 March 2023	6,260,182	46,656	44,995	6,351,833

Revaluations

The land & buildings held in Diagrama Foundation – Psychosocial Intervention are held at a revalued amount following a revaluation on 22 April 2022 by independent qualified valuers from Knight Frank LLP.

The historical cost of the revalued properties was £4,523,064 (2023: £4,334,886). The depreciation to date on the historical cost basis is £490,268 (2023: £430,488).

14. Tangible fixed assets

Charity	Land & buildings freehold £	Office equipment & fixtures £	Motor vehicles £	Total £
Cost				
At 1 April 2023	6,260,182	433,105	55,990	6,749,277
Additions	188,177	1,719	8,999	198,895
Revaluation	1,475,000	-	-	1,475,000
At 31 March 2024	7,923,359	434,824	64,989	8,423,172
Depreciation				
At 1 April 2023	-	432,365	19,202	451,567
Charge for the year	-	549	10,510	11,059
At 31 March 2024	-	432,914	29,712	462,626
Net book values				
At 31 March 2024	7,923,359	1,910	35,277	7,960,546
At 31 March 2023	6,260,182	740	36,788	6,297,710

15. Fixed asset investments

	Group £	Charity £
Cost		
At 1 April 2023	-	901,402
At 31 March 2024	-	901,402

All fixed asset investments are held within the United Kingdom.

The charity holds more than 20% of the share capital of the following companies:-

Subsidiary undertakings	Country of Incorporation	Principal Activity	Class	%
Diagrama Children's Services Limited	England	Adoption and fostering	Ordinary	100
United Safe Care Limited	England	Secure transportation	Ordinary	100
Diagrama Healthcare Services Limited	England	Provision of care	Ordinary	100
Diagrama Semi Independent Services Limited	England	Provision of semi-independent living	Ordinary	100
Subject: Education Limited	England	Dormant	Ordinary	100
Basta UK Limited	England	Dormant	Ordinary	100
Diagrama Medway Limited	England	Dormant	Ordinary	100

Subsidiary undertakings	Period End	Capital & Reserves	Profit/(Loss) for the period before tax
Diagrama Children's Services Limited	31/03/2024	£456,327	£182,061
United Safe Care Limited	31/03/2024	(£488,470)	(£2,211)
Diagrama Healthcare Services Limited	31/03/2024	£1,608,755	£1,174,271
Diagrama Semi Independent Services Limited	31/03/2024	£83,288	(£5,353)
Subject: Education Limited	31/03/2024	£100	-
Basta UK Limited	31/03/2024	£100	-
Diagrama Medway Limited	31/03/2024	£100	-

16. Debtors

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Trade debtors	341,470	380,696	1,275	2,325
Amounts due from subsidiary undertaking	-	-	5,625	-
Other debtors	51,616	33,695	5,106	6,580
Prepayments and accrued income	142,953	51,438	89,545	6,792
	536,039	465,829	101,551	15,697

17. Creditors: amounts falling due within one year

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Bank loans and overdraft	283,571	70,893	-	-
Other taxes and social security costs	105,279	86,814	11,053	9,263
Outstanding pension contributions	192	192	-	-
Trade creditors	299,823	261,800	26,236	53,693
Other creditors	85,640	41,956	3,623	2,679
Amounts owed to subsidiary undertakings	-	-	3,538,978	3,622,278
Amounts owed to associated undertakings	84,247	83,204	84,247	83,204
Short term loans	200	200	200	200
Accruals and deferred income	62,033	65,803	15,020	18,865
	920,985	610,862	3,679,357	3,790,182

The bank loan due in under 1 year in Diagrama Healthcare Services Limited totals £283,571 (2023: £70,893); the loan is secured by both a floating charge and fixed charges on all the assets held, including the properties held in Diagrama Foundation, together with a cross guarantee with this group.

18. Deferred income

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Balance as at 1 April	-	183	-	-
Amounts released to other trading income	-	(183)	-	-
Amounts deferred in the year	-	-	-	-
Balance as at 31 March	-	-	-	-

19. Creditors: amounts falling due after more than one year

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Bank loan	3,388,574	3,672,145	-	-
Amounts owed to associated undertaking	1,773,097	1,835,447	1,773,097	1,835,447
Provisions	713	707	-	-
	5,162,384	5,508,299	1,773,097	1,835,447
Loans				
Between 2 and 5 years	3,761,925	3,934,568	373,351	262,423
Repayable in five years or more	1,399,745	1,573,024	1,399,745	1,573,024

The bank loan due in over 1 year in Diagrama Healthcare Services Limited totals £3,388,574 (2023: £3,672,145); the loan is secured by both a floating charge and fixed charges on all the assets held, including the properties held in Diagrama Foundation, together with a cross guarantee with this group.

20. Commitments

Operating lease commitments
Group

As at 31 March 2024 the group had total commitments under non-cancellable operating leases as follows:-

Operating leases which expire:

	31 March 2024	31 March 2023
	£	£
Land and buildings		
Within one year	31,977	24,900
Between 2 and 5 years	-	-
	31,977	**24,900**
Other		
Within one year	102,359	11,949
Between 2 and 5 years	143,888	7,966
Payable in five years or more	35,055	
	281,302	**19,915**

Operating lease commitments
Charity

As at 31 March 2024 the parent charity had total commitments under non-cancellable operating leases as follows:-

Operating leases which expire:

	31 March 2024	31 March 2023
	£	£
Land and buildings		
Within one year	27,939	24,900
Between 2 and 5 years	-	-
	27,939	**24,900**
Other		
Within one year	52,723	-
Between 2 and 5 years	83,272	-
	135,995	**-**

21. Related party transactions

Controlling entity

The charity is controlled by its trustees. Two of the trustees of the charity are also trustees of Fundación Diagrama, a Spanish organisation. Fundación Diagrama therefore have significant influence over the running of the charity.

Related party transactions – Parent charity

Diagrama Foundation – Psychosocial Intervention paid interest of £77,946 (2023: £81,720) to Fundación Diagrama during the year. At the balance sheet date the amount due to Fundación Diagrama was £1,857,344 (2023: £1,918,651) which has been adjusted for exchange rate movements.

Transactions with key management personnel

During the year Diagrama Foundation – Psychosocial Intervention entered into a lease agreement with employee David McGuire to lease a storage facility until 31 March 2035 for a consideration of £7,500 per annum. The total consideration of £90,000 was paid upfront on 1 April 2023.

22. Going concern

Diagrama Foundation – Psychosocial Intervention
The charity has generated a surplus during the year of £1,872,911 and currently has net assets of £3,631,470. The group generated a surplus of £1,862,713 and had net assets of £4,775,280 as at 31 March 2024.

As a result the latest management accounts to September 2024 show that the group had generated a surplus of £249k in the 6-month period. Post year end cash balances remain strong at £2,357k on 3 December 2024.

As a result of the above the directors consider that it remains appropriate to prepare the accounts on a going concern basis.

23. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:			
Intangible fixed assets	42,082	-	42,082
Tangible fixed assets	8,018,207	-	8,018,207
Current assets	2,792,505	5,855	2,798,360
Current liabilities	(920,985)	-	(920,985)
Long-term liabilities	(5,162,384)	-	(5,162,384)
	4,769,425	5,855	4,775,280

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Intangible fixed assets	115,039	-	115,039
Tangible fixed assets	6,351,834	-	6,351,834
Current assets	2,558,528	6,327	2,564,855
Current liabilities	(610,862)	-	(610,862)
Long-term liabilities	(5,508,299)	-	(5,508,299)
	2,906,240	6,327	2,912,567

24. Unrestricted funds

	At 1 April 2023	Incoming resources	Outgoing resources	Transfers	Other gains/ (losses)	At 31 March 2024
	£	£	£	£	£	£
Unrestricted funds – group	2,906,240	8,120,627	(7,741,398)	8,956	1,475,000	4,769,425
Unrestricted funds – charity	1,752,232	1,399,332	(1,009,905)	8,956	1,475,000	3,625,615

Comparative information in respect of the preceding period is as follows:

	At 1 April 2022	Incoming resources	Outgoing resources	Transfers	Other gains/ (losses)	At 31 March 2023
	£	£	£	£	£	£
Unrestricted funds – group	2,151,013	7,783,437	(7,020,342)	(7,868)	-	2,906,240
Unrestricted funds – charity (as restated)	473,184	2,427,071	(1,140,155)	(7,868)	-	1,752,232

25. Restricted funds – group and charity

	At 1 April 2023	Incoming resources	Outgoing resources	Transfers	Other gains/ (losses)	At 31 March 2024
	£	£	£	£	£	£
Restricted funds	6,327	8,956	(472)	(8,956)	-	5,855
	6,327	8,956	(472)	(8,956)	-	5,855

Comparative information in respect of the preceding period is as follows:

	At 1 April 2022	Incoming resources	Outgoing resources	Transfers	Other gains/ (losses)	At 31 March 2023
	£	£	£	£	£	£
Restricted funds	4,371	11,480	(17,392)	7,868	-	6,327
	4,371	11,480	(17,392)	7,868	-	6,327

Purposes of restricted funds

Tesco bags for help – The purpose of this fund is to help and support foster carer panels.
EU Projects – purpose of this fund is to provide training for Care Workers who support people with disabilities.
Co-op – the purpose of this fund is to create a garden for residents at Cabrini House.

26. Company limited by guarantee

Diagrama Foundation – Psychosocial Intervention is a company limited by guarantee and accordingly does not have any share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

DIAGRAMA FOUNDATION-PSYCHOSOCIAL INTERVENTION

England & Wales - Charity number 1128532

Accounts

Registered Charity in England & Wales 1128532
Registered Charity in Scotland SC044074
Company number: 06396577

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

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DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

Charity number (England & Wales)	1128532
Charity number (Scotland)	SC044074
Company registration number	06396577
Principal Office	Suite 20, Kent Space 6-8 Revenge Road Chatham ME5 8UD
Registered Office	Airport House Purley Way Croydon England CR0 0XZ
Trustees	Mr Francisco Legaz Cervantes Ms Elisa Moraga Sarrion Ms Maureen Walby
Chief Executive Officer	Mr David McGuire
Auditors	PKF Francis Clark Lowin House Tregolls Road Truro Cornwall TR1 2NA
Charity bankers	Banco Bilbao Vizcaya Argentaria Cannon 30-40 Eastcheap Street London EC3M 1HD

TRUSTEES REPORT

The trustees present their report and the consolidated financial statements of the charity and its trading subsidiaries for the year ended 31 March 2023 which are also prepared to meet the requirements of a directors' report and accounts for Companies Act purposes. The trustees, who are also directors of Diagrama Foundation – Psychosocial Intervention for the purposes of company law and who served during the year and up to the date of this report, are set out on page 1.

The financial statements comply with the Charities Act 2011 (England and Wales), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

Structure, governance and management

Governing document and constitution

The organisation was formed under a constitution and became a charitable company limited by guarantee, incorporated on 11th October 2007 and registered as charity on 12th March 2009. The company was established under a Memorandum of Association, which established the objects and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. In June 2013 Diagrama Foundation - Psychosocial Intervention registered with the Scottish Charity Regulator to deliver the same activity as those in England and Wales but to date the organization has not carried out an activity there.

Recruitment and Appointment of Trustees

The trustees, who are also the directors of the company are listed on page 1. The articles of association provides for the trustees to have the power to co-opt new trustees to hold office until the next Annual General Meeting. The members may by ordinary resolution at a general meeting appoint new trustees.

Trustee Training and Induction

The Trustees are familiar with the charity's work and are proactively engaged and are encouraged to attend and take part in formal and non-formal events. They regularly attend the charity's head office and offer their services and expertise wherever they can be utilised by the charity.

There have been no new Trustees but it is our policy in due course to invite and encourage new Trustees to attend a series of short training sessions in which they will be briefed about the Charity in order to gain an understanding and a context within which it operates.

The Chief Executive will lead this induction on behalf on the Chair of the Trustees and in outline will cover the following:

- The main documents which set out the operational framework for the charity including the latest published accounts, resourcing and financial position
- Future plans and objectives
- The obligations of becoming Trustee
- The various Charity Commission publications signposted through the Commission's website such as The Essential Trustee
- A feedback session to understand if this process is beneficial and how it can be improved

TRUSTEES REPORT

Related parties and co-operation with other organisations
Diagrama Foundation – Psychosocial Intervention is part of a larger network of charities in Spain which are Members of Diagrama International (Fundación Diagrama) who work in Europe, Africa and America developing centres, programmes, projects, research and initiatives. Since the beginning, Diagrama International was conceived as a network for collaboration and teamwork between its constituting and adherent members, but also with any organisation or entity, in the public, private or academic spheres, that wants to cooperate materialising viable and sustainable answers to the main problems that the groups are facing.

The charity has four wholly owned trading subsidiaries and a further three dormant subsidiaries. See note 15 for a summary of the subsidiaries operating under the parent charity.

Pay policy for senior staff
The directors consider that the board of directors, who are the charity's trustees, and the heads of service of the charity and its trading subsidiaries make up the key management personnel of the group in charge of directing and controlling, running and operating the group on a day to day basis. All trustees of the charity give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses are disclosed in note 7 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

Risk Management
The trustees actively review the risks which the charity faces on a regular basis, and will endeavour to build up reserves to three months expenditure in line with the stated reserves policy. The trustees recognise the inherently uncertain commercial climate within which the charity operates. The trustees have developed a risk register for the charity which identifies specific areas of risk, provide dates and details of actions to be taken to reduce risks faced by the charity.

Objectives and aims
Our charity's objectives as set out in the objects contained in the company's memorandum are to promote:

(a) the health (mental, psychological and physical), spiritual and educational development of all children and other young people; and to promote the moral, vocational and social development and improvement of children and other young people who are in need by reason of social difficulty or disadvantage, in order to integrate them into their communities, provide opportunities for them to develop their full capacities and enable them to become full members of society so that their conditions of life may be improved;
(b) and provide for the care, resettlement, education, training and rehabilitation of prisoners, ex-prisoners, offenders, ex-offenders and those at risk of offending and their families and dependents;
(c) and provide for the care, resettlement, education, training, rehabilitation and integration into society of persons affected by alcohol, drug and other addictions;
(d) and provide for the care, resettlement, education, training, rehabilitation and integration into society of refugees, asylum seekers and other immigrants, their families and dependents;
(e) and carry out and publish the useful results of research into:
    (1) Social conditions affecting children and other young people, prisoners, ex- prisoners, offenders, ex-offenders, those at risk of offending, persons affected by alcohol, drug and other addictions, refugees, asylum seekers and other immigrants and their families and dependents of such persons; and

TRUSTEES REPORT

(2) The mental, psychological, spiritual, moral, social and physical needs of children and other young people, prisoners, ex-prisoners, offenders, ex-offenders, those at risk of offending, persons affected by alcohol, drug and other addictions, refugees, asylum seekers and other immigrants and the families and dependents of such persons and to promote the education of the public and other organisations in relation to the same.

The main aim of the Diagrama Foundation – Psychosocial Intervention currently is to promote the development of centres, programmes and research dedicated to the prevention, treatment and integration of children and young people in social difficulty, including those in custody and detention.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year endeavouring to ensure our activities remain at all times consistent with our aims and objectives. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and we seek to measure the benefits they have brought to those groups of people we set out to help.

The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

Group Strategic report

Principal risks and uncertainties

Cash flow risk - Due to the continual growth of the group there is a risk that the cash flow is strained during the purchase of assets from other organisations. The parent charity aims to improve the performance of the trading subsidiaries in order to generate further profits to assist with cash flow.

Liquidity risk – In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance.

The main focus of our work

Our main objectives for the year were those mentioned above. The strategies we utilised to meet these objectives included:

- creating a network and engaging talented staff to work together to ensure the best quality in our service
- providing a range of services that address the issues identified in the charity's objects
- working towards innovation, new ways of working and finding best practices

How our activities deliver public benefit

Our main activities throughout the year and who we tried to help are described below. All our charitable activities focus on the prevention, treatment and integration of disadvantaged people in social difficulty and are undertaken to further our charitable purposes for the public benefit.

Activities and performance

The past year has been a year of adding new services to our portfolio, with the purchase of a new business located in the West Sussex area, dedicated to providing accommodation and support services to adults with learning disabilities, Duckyls Farm Centre. The growth of this service line is a strategic focus for Diagrama which, with the launch of Supported Living homes in the previous year, and now Duckyls Farm Centre, consolidates this service line in our group. It has also been a year of consolidation of the services already in operation, through the sustainability of occupancy rates, the increase in our fees with respect to the previous year to compensate cost increases, and the optimisation of resources. On the other hand, it has also been a year of restructuring the portfolio of services, so that the semi-independent homes Diagrama managed in Canterbury have ceased to operate, leaving Diagrama Semi-Independent Services Ltd without operation from summer 2022.

TRUSTEES REPORT

Diagrama has for some time intended to acquire Duckyls Farm Centre, a well-established residential care home near East Grinstead, West Sussex which provides personal care and accommodation for 8 people with learning disabilities and autism. This incorporation finally took place in February 2023. The transaction included the purchase of the service and properties, which include an 8-bed building, adjoining buildings and farm land. Feasibility studies and renovations are underway to expand the number of beds to 10. In addition, an adjoining cottage was purchased in February 2023 and will be remodelled to serve as a supported living home.

In addition, Diagrama has restructured its services, ceasing to provide semi-independent services at the end of June 2023, with the closure of the last two homes we had in the Canterbury area, due to the difficulty in finding users in this area.

On the expenditure side, the group has had to cope with constant increases in wages, inflation, increase in financing costs by the increase in Bank of England rate and restructuring our liabilities to finance the acquisition of Duckyls Farm, the necessary repairs of our premises.

In terms of financial cost management, Diagrama continues to make an annual review of the fees we charge for our services, to offset increases in salaries, National Minimum Wage (NMW), CPI and overheads. As has been the case in recent years, letters have been sent to local authorities to increase our prices for 2023 and 2024. The responses from the councils have been very satisfactory, especially for Edensor Care Centre, where we have seen our prices increase by 8% and 20% for residential and nursing placements, respectively. We have a budget drawn up at the beginning of the year for all the group's resources and by the different departments, which is approved before the start of the fiscal year by the Trustees. This budget is reviewed each month with the CEO and COO to determine possible deviations, so that we are able to resolve them quickly and appropriately.

In contrast to the last two years, Diagrama has stopped receiving financial support from public institutions to mitigate the effects of COVID this year 2022-2023. In the last two years, this aid has allowed us to adapt to the new reality, establish contagion prevention plans, purchase medical and preventive material, reorganise the distribution of workers in our centres, and implement incentives and retention measures for our employees.

Diagrama has continued to improve and make renovations to our properties so that our residences and homes are comfortable and safe for our residents and users.

Ultimately, the group is now in a strong financial position, and we advance that this is being consolidated for the year 2023-24.

Activities fall into the following categories:-

European Commission Projects

After Brexit, we are now closed to further EU funds, nevertheless, we have still one Erasmus plus project which started in June 2021 and it will be running until Summer 2023.

Project Name	Program	
E-PROFID	Erasmus+ KA226 - VET	The project aims to create a new professional profile for workers in the Social Care Sector by creating a new needs-driven digital communication vocational training course to give them access to upskilling and lifelong learning. Moreover it aims to foster "Professional Identity" for people with disabilities/other excluded groups, celebrating 'ability' and using cornerstones of Empowerment, Real Work & Quality.

TRUSTEES REPORT

This was the second year of the E-PROFID project, which ends in the first half of the 2023-2024 financial year. The consortium, originally formed by 5 European partners, among them Diagrama Foundation Psychosocial Intervention as lead partner, experienced the departure of one of them, and the tasks left by this partner had to

be taken over by the rest of the members. Nevertheless, the implementation of the project has been successful. The participants made several learning visits to the facilities of the different partners in Europe, with Diagrama Foundation hosting a training event at the end of November 2022. During the period April 2022 to March 2023 we have received the second payment from the British National Agency, but it has not covered all the expenses incurred this year to develop the planned activities, having to make a transfer of unrestricted funds to avoid the deficit of the project this year. However, this is not a problem as Diagrama has received the final payment for the project in September 2023, covering the full costs.

Diagrama Healthcare Services Limited

Year 2022/2023 has been characterized by the good performance of our centres. This is the second year we started managing Supported Living Homes in Bromley area, with a total of 35 residents distributed in 9 homes. Duckyls farm has been added to this company, and we started managing this centre from February 2023.

Cabrini House- our home in Orpington for adults with learning disabilities - has retained a 'Good' CQC rating. These homes are fully occupied with 23 residents since summer 2020, and we estimate this occupancy level will be retained for several years due to the stable nature of the placements. In fact, it continues to be our reference service when implementing new therapies, such as those based on Montessori method, and serving as an example of good practice for our other services.

Edensor Care Centre - has retained a 'Good' rating from the Care Quality Commission, which was achieved in January 2020. Since acquiring this 48-bed nursing home in December 2016, we continue making substantial progress in all areas of operation and management. Recruitment has continued to be an issue this year, which is commonly observed across the sector. We have continued to recruit from overseas, with satisfactory results. Occupancy has remained consistent and the average number of filled beds has been approximately 45. This has been maintained post year end. The increase in average weekly fees has been another important factor that has allow us to cover the costs and provide high quality service to our residents.

Supported Living Homes is the service incorporated in the company's portfolio from April 2021, as a result of being successful in the tender for provision of supported living services for thirty-five vulnerable people to develop the skills and confidence to live in their own house either on their own or with others so they can lead independent, fulfilled lives. It encompasses nine properties situated within the London Borough of Bromley. The contract commenced on 1st April 2021 for an initial period of five years, with an option to extend on the same terms and conditions for two periods of up to two years each. The annual fee has been £1.75m.

Duckyls Farm Centre is the latest service incorporated in the company's portfolio. It is located in West Sussex and provides care and accommodation for 8 residents with learning disabilities. Our residents benefit from the former farmhouse's idyllic location. It is on the outskirts of the village of West Hoathly and sits in extensive grounds with masses of space for outdoor pursuits. Our highly trained and professional on-site team are always on hand to support residents while encouraging them to be as independent as possible via a wide-ranging programme of trips and activities. Diagrama took over the running of Duckyls in February 2023. The care provided is tailor-made for each resident to ensure everyone's abilities and interests are fully catered for.

We have continued to develop a model to better meet the needs of our clients, instead of simply providing activities to fill in time. For that purpose, we use the knowledge of Montessori Method which is based on the fundamental belief that adult with disabilities learns best by doing. With the Montessori Method, learning takes place in an environment where passive acceptance and memorisation of pre-existing knowledge are replaced with active pursuit of experiences. Instead of employee directed group activities, adults with disabilities learning according to the Montessori Method are encouraged to discover activities on their own. They may work alone, with other residents or as part of a group.

TRUSTEES REPORT

We are developing experiences using Montessori training and we could utilise all that we have learnt in improving residents' quality of life, focusing on dementia and reminiscing. We are seeking grant funding to expand work in this area.

With regard to both Cabrini House, Edensor, Supported Living Homes and Duckyls Farm Centre we believe we are making good progress towards delivering excellent service in the future.

Diagrama Children's Services Limited

Adoption and Fostering services – Although the average number of foster children this year has not been as high as the previous year (on average we have had 14 foster children compared to 18 last year), this decrease in fostering incomes has also meant a reduction in direct costs for fostering services. Furthermore, the improvement in the results of the Adoption services (we have completed a greater number of adoption placements in year 2022-2023, 20 placements compared to 18 last year), has offset the reduction in Fostering income, allowing us to achieve a profit similar to the previous year.

Is our intention to increase our presence as panel provider in councils in the area, by applying for being part of their foster frameworks in future tenders.

United Safe Care Limited

Significant changes have been made to this arm of the business some years ago. After ceasing security services from March 2018, we decided four years ago to finalise delivering detention and training services and unfortunately, from 2020 we decided to finish our last service supplied, the provision of medical response, due to the high central costs.

Since we were not successful in our bid to run the new 'secure school' pilot, we need to focus in other areas to keep the business in the current position until we try to get another opportunity to be successful in a new bid. Even though it has no activity at the moment, we are still in discussions with the Authority to provide services in the youth justice field. It is much unknown when it would happen as the Government still lost in their suggestions.

It would take some time for them to let us know how they would like to proceed. However, we need to maintain it open and ready in case there is a quick turn round.

Diagrama Semi Independent Services Limited

Despite the good progress of the business during the past few years, which allowed us to open three homes for over-16 semi-independent users, the last one being Alder House in September 2020, from September 2021 we found difficulties in filling the home vacancies at a competent rate that would allow us to cover the costs of providing the service. The occupancy rate in semi-independent homes decreased during 2022-2023, culminating in the closure of the last two homes at the end of June 2022.

The closure of this service has been quick and without important cost of cessation of service. Tenancy agreements have been terminated at the end of June 2022, staff have been redeployed to the Supported Living Homes service and the charity, and operational costs have been finalised.

Future developments

Healthcare Service. It is the field we could potentially develop further. We are finding that generally the people we are looking after are coming with more complex needs and there has been an increase of people of mental health who are requiring more one to one care.

1. Edensor, as we explained in other years, we do not anticipate growing this service. We are developing our methodology to improve and give a very high-quality care service. We are investing in the building as it was in need of improvements. Training will continue to be our focus. The LA increased the fees last year which made us to minimise the impact of the NMW and this year we are going to find in a very similar situation where we need to work very closely with the LAs for next NMW increase.

TRUSTEES REPORT

2. Cabrini, we are in a situation where the occupancy is very settled for a long time which makes that our residents are aging, and we need to adapt ourselves for the new needs that they are having. We would do so by training and retraining the staff for meet the service users' needs. In this particular service we need to make the staff team more settled as we had some gaps which had an impact early in the year. To maintain the staff is important for giving the consistency to the care in the service.

3. Supported Living: This is potentially the service we would be able to expand further in a short/medium term. We have 2 more years of this contract with an option of 4 more years. We need to keep improving our procedures and keep learning, however the culture now in this service is very Diagrama now.

4. Ducklys is going over our expectation in our projections. We are in the process of developing the site. Firstly, we are putting everything in order as it has had no investment in a long time. After that we are planning of increasing the care service upgrading the different buildings for including two homes for supporting living. Apart of that we are also exploring to develop the rest of the land as there has been a lot of interest from different LAs for us to deliver day activities services.

Children Services. We still feel that the field is very instable and is always the most uncertain service in the group. Our staff are working very hard to find the way to develop the service and is taking longer than we expected. It would be very good to increase foster and adopter families, but the situation changes all the time due to the politics around them.

Reserves policy

The charity requires reserves to ensure it can fulfil and complete the charitable obligations and commitments it enters into. The trustees believe that the level of unrestricted reserves that are freely available for its general purpose should aim to be the equivalent of three months total expenditure, approximately £250,000. The trustees will aim to achieve this level of reserves in the future.

Investment policy

At the present time, the reserves of the company are held as cash. A formal investment policy will be developed as the resources available grow. Investment powers are governed by the Memorandum and Articles, which permit monies not immediately required, to be invested in such investments, securities or property, as may be thought fit subject to conditions imposed or required by law.

Financial review

Overall expenditure for the year stood at £7,037,733, while income received was £7,794,917 meaning there was a net inflow of funds during the year of £757,184. As a result of this the group had net assets at the year end of £2,912,567 compared to net assets at the end of 2022 of £2,155,384. There were no restricted reserves held at the year-end which is in-line with the prior year.

Diagrama Children's Services Limited was a company purchased by Diagrama Foundation – Psychosocial Intervention on 15 March 2012. The profit for the year to 31 March 2023 is £330,644, and a gift aid distribution to the parent charity of £321,632 was made.

United Safe Care Limited was a company purchased by Diagrama Foundation – Psychosocial Intervention on 29 June 2012. The loss before tax for the year to 31 March 2023 is £5,488.

Diagrama Healthcare Services Limited was incorporated on 13 October 2014 as a subsidiary of Diagrama Foundation – Psychosocial Intervention. The profit for the period to 31 March 2023 is £1,014,853, and a gift aid distribution to the parent charity of £1,408,347 was made.

Diagrama Semi Independent Services was incorporated on 3 April 2014 as a subsidiary of Diagrama Foundation – Psychosocial Intervention. The profit for the year to 31 March 2023 is £7,680, and a gift aid donation to the parent charity of £92,077 was made.

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT

Fundraising
No fundraising has been undertaken in the year as funds have been relied on from other sources. There has been no professional fundraiser employed and no complaints received.

Going concern
The financial statements for the year ended 31 March 2023 show an overall surplus in funds of £2,912,567 made up of unrestricted reserves of £980,944 and a revaluation reserve of £1,925,296. Net current assets at the year-end stood at £1,953,994. As set out further in note 22, the post year-end financial performance has been strong. Consequently, the accounts have been prepared on a going concern basis.

Statement of Disclosure to Auditors
In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant audit information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditors that they ought to have individually taken, have taken all steps he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company provisions
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the board and signed on its behalf by:



.....
Mr Francisco Legaz Cervantes
Trustee

Date: 8/12/2023

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees (who are also directors of Diagrama Foundation – Psychosocial Intervention for the purpose of company law) are responsible for preparing the Trustees' 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 charity 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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgments and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION

Opinion on financial statements

We have audited the financial statements of Diagrama Foundation – Psychosocial Intervention for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, balance sheet, consolidated cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable group's and company's affairs as at 31 March 2023 and of the group's 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group and parent company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Board of Trustees, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustee's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report on by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Board of Trustees.

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records; 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.

Responsibilities of trustees
As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our

opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of our audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which it operates to identify the key laws and regulations affecting the entity. The key laws and regulations we identified were health and safety, safeguarding, data protection, employment law and compliance with grant funding conditions. We also considered those laws and regulations

Auditor's responsibilities for the audit of the financial statements (continued)
that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, Charities Act 2011 and compliance with the Charities Statement of Recommended Practice.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the entity complies with laws and regulations and deals with reporting any issues if they arise.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur as part of the audit planning process. We determined that these risks are low considering the fact that the charity operates on a not for profit basis and so there would be no motivation for management to influence performance for individual gain.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

* We reviewed legal and professional costs to identify any non-compliance or legal costs in relation to non-compliance.
* We reviewed the board minutes for anything unusual.
* We made enquires to management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements.
* We reviewed a sample of expenditure to confirm it has been incurred and allocated to the appropriate fund.
* We reviewed the risk register for anything unusual.
* We audited the risk of management override of controls through testing journal entries and other adjustments for appropriateness.

As part of our enquiries, we discussed with management whether there have been any known instances, allegations or suspicions of fraud of which there were none.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher that the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the charitable company'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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Thomas Roach FCA (Senior Statutory Auditor)
PKF Francis Clark
Chartered Accountants and Statutory Auditor

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: 14/12/23

PKF Francis Clark is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2023

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £
Income and Endowments from:				
Donations and legacies	2	534,263	11,480	545,743
Other trading activities	3	7,222,992	-	7,222,992
Covid-19 Income		636	-	636
Other income	4	25,546	3,975	29,521
Total income		7,783,437	15,455	7,798,892
Expenditure on:				
Raising funds	5	(6,153,001)	-	(6,153,001)
Charitable activities	6	(866,596)	(21,367)	(887,963)
Other expenditure		(745)	-	(745)
Total expenditure		(7,020,342)	(21,367)	(7,041,709)
Net (expenditure)/income		**763,095**	**(5,912)**	**757,183**
Transfers				
Transfers between funds	24/25	(7,868)	7,868	-
Net (expenditure)/income before other recognised gains and losses		**755,227**	**1,956**	**757,183**
Other recognised gains/losses				
Gains on revaluation of fixed assets	13	-	-	-
(Losses)/gains on investment assets		-	-	-
Net movement in funds		755,227	1,956	757,183
Reconciliation of funds				
Total funds brought forward		2,151,013	4,371	2,155,384
Total funds carried forward		**2,906,240**	**6,327**	**2,912,567**

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2023

PARENT CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £
Income and Endowments from:				
Donations and legacies	25	2,326,513	11,480	2,337,993
Other trading activities		100,558	3,975	104,533
Total income		2,427,071	11,480	2,442,526
Expenditure on:				
Charitable activities	25	(1,140,155)	(21,367)	(1,161,522)
Total expenditure		(1,140,155)	(21,367)	(1,161,522)
Net (expenditure)/income		**1,286,916**	**(5,912)**	**1,281,004**
Transfers				
Transfers between funds		(7,868)	7,868	-
Net (expenditure)/income before other recognised gains and losses		**1,279,048**	**1,956**	**1,281,004**
Other recognised gains/losses				
Gains on revaluation of fixed assets		-	-	-
(Losses)/gains on investment assets		-	-	-
Net movement in funds		**1,279,048**	**1,956**	**1,281,004**
Reconciliation of funds				
Total funds brought forward		473,184	4,371	477,555
Total funds carried forward		**1,752,232**	**6,327**	**1,758,559**

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2023

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Unrestricted funds £	Restricted funds £	2022 Total £
Income and Endowments from:			
Donations and legacies	136,381	21,618	157,999
Other trading activities	7,121,719	-	7,121,719
Covid-19 income	219,818	-	219,818
Other income	54,210	-	54,210
Total income	7,532,128	21,618	7,553,746
Expenditure on:			
Raising funds	(5,786,302)	-	(5,786,302)
Charitable activities	(397,247)	(17,247)	(414,494)
Other expenditure	(957)	-	(957)
Total expenditure	(6,184,506)	(17,247)	(6,201,753)
Net (expenditure)/income	**1,347,622**	**4,371**	**1,351,993**
Transfers			
Transfers between funds	-	-	-
Net (expenditure)/income before other recognised gains and losses	**1,347,622**	**4,371**	**1,351,993**
Other recognised gains/losses			
Gains on revaluation of fixed assets	453,956	-	453,956
(Losses)/gains on investment assets	-	-	-
Net movement in funds	1,801,578	4,371	1,805,949
Reconciliation of funds			
Total funds brought forward	349,435	-	349,435
Total funds carried forward	**2,151,013**	**4,371**	**2,155,384**

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2023

PARENT CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Unrestricted funds £	Restricted funds £	2022 Total £
Income and Endowments from:			
Donations and legacies	1,441,901	21,618	1,463,519
Other trading activities	35,369	-	35,369
Total income	1,477,270	21,618	1,498,888
Expenditure on:			
Charitable activities	(511,267)	(17,247)	(528,513)
Total expenditure	(511,267)	(17,247)	(528,513)
Net (expenditure)/income	**966,003**	**4,371**	**970,374**
Transfers			
Transfers between funds	-	-	-
Net (expenditure)/income before other recognised gains and losses	**966,003**	**4,371**	**970,374**
Other recognised gains/losses			
Gains on revaluation of fixed assets	453,956	-	453,956
(Losses)/gains on investment assets	-	-	-
Net movement in funds	**1,419,959**	**4,371**	**1,424,330**
Reconciliation of funds			
Total funds brought forward	(946,775)	-	(946,775)
Total funds carried forward	**473,184**	**4,371**	**477,555**

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2023

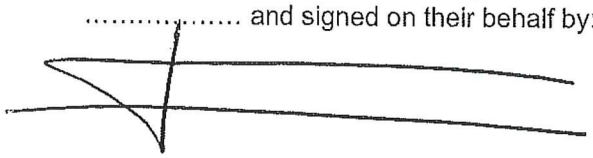
CONSOLIDATED AND PARENT CHARITY BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Fixed assets					
Tangible assets	13/14	6,351,833	4,830,375	6,297,710	4,767,785
Investments	15	-	-	901,402	901,402
Intangible assets	11/12	115,039	187,995	65,583	89,084
		6,466,872	5,018,370	7,264,695	5,758,271
Current assets					
Debtors	16	465,829	419,026	15,697	90,527
Cash at bank and in hand		2,099,027	1,719,334	103,796	45,162
		2,564,856	2,138,360	119,493	135,689
Creditors: amounts falling due within one year	17	(610,862)	(698,161)	(3,790,182)	(2,367,901)
Net current assets/ (liabilities)		1,953,994	1,440,199	(3,670,689)	(2,232,212)
Total assets less current liabilities		8,420,866	6,458,569	3,594,006	3,526,059
Creditors: amounts falling due after more than one year	19	(5,507,592)	(4,303,223)	(1,835,447)	(3,048,504)
Provisions for Liabilities		(707)	38	-	-
Net assets / (liabilities)		2,912,567	2,155,384	1,758,559	477,555
Funds					
Restricted income funds	25	6,327	4,371	6,327	4,371
Unrestricted income funds	24	980,944	225,717	(173,064)	(1,452,112)
Revaluation reserve		1,925,296	1,925,296	1,925,296	1,925,296
Total funds		2,912,567	2,155,384	1,758,559	477,555

The financial statements have been prepared in accordance with FRS 102.

CONSOLIDATED AND PARENT CHARITY BALANCE SHEET (continued)
AS AT 31 MARCH 2023

The financial statements on pages 14 to 41 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:



.....

Mr Francisco Legaz Cervantes
Trustee

Registered company number: 06396577

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2023

CONSOLIDATED CASH FLOW STATEMENT
AS AT 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure) for the reporting period	757,182	1,351,993
Adjustments to cash flows from non-cash items		
Depreciation	32,929	(126,234)
Amortisation	72,956	72,956
Loss on disposal of tangible fixed assets	683	195
Impairment of goodwill	-	-
Income tax expense	745	957
Currency exchange	82,973	(127,908)
	190,286	(180,034)
Working capital adjustments		
(Increase)/decrease in debtors	(188,121)	476,839
Increase/(decrease) in creditors	267,951	(651,743)
Net cash flows from operating activities	1,027,298	997,055
Cash flows from investing activities		
Purchase of tangible fixed assets	(1,555,070)	(17,057)
Sale of tangible fixed assets	-	200
Net cash flows from investing activities	(1,555,070)	(16,857)
Cash flows from financing activities		
Value of new loans obtained during the period	3,743,038	-
Proceeds from issue of ordinary shares	-	-
Currency exchange	-	-
Repayment of loans and borrowings	(2,835,573)	(192,167)
Net cash flows from financing activities	907,465	(192,167)
Net (decrease)/increase in cash and cash equivalents	379,695	788,031
Cash and cash equivalents at 1 April	1,719,334	931,303
Cash and cash equivalents at 31 March	2,099,029	1,719,334

1. Accounting policies

The principal accounting policies applied in the preparation of these financial statements are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Statement of compliance

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The consolidated accounts comprise those of Diagrama Foundation – Psychosocial Intervention and its four wholly owned trading subsidiaries – Diagrama Children's Services Limited, United Safe Care Limited, Diagrama Healthcare Services Limited and Diagrama Semi Independent Services Limited. The results of the subsidiary companies are consolidated on a line by line basis.

Diagrama Children's Services Limited, United Safe Care Limited, Diagrama Healthcare Services Limited and Diagrama Semi Independent Services Limited have prepared accounts for the 12 month period to 31 March 2023.

Diagrama Foundation – Psychosocial Intervention also had three dormant subsidiaries that have prepared dormant company accounts for the year ended 31 March 2023.

Basis of preparation

Diagrama Foundation – Psychosocial Intervention meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements for the year ended 31 March 2023 show an overall surplus in funds of £2,912,567. Net current assets at the year-end stood at £1,953,994, and the group had strong cash balances of £2,099,027. As set out further in note 22, the post year-end financial performance has been strong. The directors confirm that the parent company can continue trading for a period covering at least 12 months from the date of signing the accounts, and is able to meet its liabilities as they fall due. Consequently, the accounts have been prepared on a going concern basis.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:
-The donor specifies that the grant or donation must only be used in future accounting periods; or
-The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other income

Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

The value of services provided by volunteers is not incorporated into these financial statements.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Turnover in the subsidiary companies represents amounts chargeable in respect of the sales of services.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the assets use. Other support costs are allocated based on the spread of staff.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 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.

Goodwill

Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Amortisation method and rate
Goodwill	10% straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Depreciation method and rate
Freehold property (excluding land)	2% straight line
Improvements to property	2% straight line
Plant and machinery	25% straight line
Fixtures and fittings	25% straight line
Motor vehicles	25% reducing balance
Computer equipment	25% reducing balance

Investment property

Investment properties are carried at fair value, with revaluation gains and losses being processed through the profit and loss account. No depreciation is provided on investment properties.

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 10 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at year end.

Trade Debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and cash deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange during the period and their balance sheets at the rates ruling at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity.

Other exchange differences are recognised in the statement of financial activities in the period in which they arise except for:

1) Exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

2) In the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund Structure
Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification
Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Recognition and measurement
All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangements constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations	454,457	3,258	457,715	127,584
Grants receivable	79,806	8,222	88,028	30,415
	534,263	11,480	545,743	157,999

3. Other trading activities

	Unrestricted funds £	2023 Total £	2022 Total £
Sale of services	7,222,992	7,222,992	7,121,719
	7,222,992	7,222,992	7,121,719

4. Other income

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Other income	25,546	3,975	29,521	54,210
Covid-19 income	636	-	636	219,818
	26,182	3,975	30,157	274,028

5. Raising funds

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Costs of raising funds	6,153,000	-	6,153,000	5,786,302
	6,153,000	-	6,153,000	5,786,302

6. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Costs of charitable activities	838,330	21,367	859,697	379,174
Governance Costs	28,266	-	28,266	35,320
	866,596	21,367	887,963	414,494

7. Trustees' remuneration and expenses

During the year the Charity made the following transactions with trustees:

Mr Francisco Legaz Cervantes
Mr Francisco Legaz Cervantes provided consultancy services to the charity in the year totalling £28,400 (2022: £19,500)

No other trustees, nor any persons connected with them, have received any other remuneration nor reimbursed expenses from the Charity during the year.

8. Net incoming resources for the year

	2023	2022
	£	£
Net incoming resources is stated after charging:		
Foreign currency (gains)/losses	82,973	(127,908)
Depreciation and other amounts written off tangible fixed assets	32,929	(126,233)
(Gains)/losses on revaluation of fixed assets	-	(453,956)
Amortisation of goodwill	72,956	72,956

9. Employees

Employment costs	2023	2022
The aggregate payroll costs were as follows:	£	£
Wages and salaries	4,253,919	4,048,724
Social security	375,265	347,358
Pension costs	144,492	152,608
	4,773,676	4,548,690

The monthly average number of persons (including senior management team) employed by the Charity during the year were as follows:

	2023	2022
	No	No
Carers, secure transportation, administration and management	191	194

The number of employees whose emoluments fell within the following bands were:

	2023 No	2022 No
£60,001 to £70,000	1	1

The key management personnel of the Charity are the heads of services and the CEO. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the Charity was £178,231 (2022: £172,751).

10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in the financial statements of the parent; however, corporation tax liabilities arise on any taxable profits of the trading subsidiaries, where the taxable profits have not been donated to the parent charity.

	2023 United Safe Care Ltd	2023 Diagrama Children's Services Ltd	2022 United Safe Care Ltd	2022 Diagrama Children's Services Ltd
Current tax				
Corporation tax charge	-	-	-	-
Deferred tax				
Origination and reversal of timing differences	(470)	(275)	(668)	(289)

11. Intangible fixed assets

Group	Goodwill	Total
	£	£
Cost		
At 1 April 2022	960,705	960,705
At 31 March 2023	960,705	960,705
Amortisation		
At 1 April 2022	772,710	772,710
Amortisation for the year	72,956	72,956
At 31 March 2023	845,666	845,666
Net book values		
At 31 March 2023	115,039	115,039
At 31 March 2022	187,995	187,995

12. Intangible fixed assets

Charity	Goodwill	Total
	£	£
Cost		
At 1 April 2022	235,006	235,006
At 31 March 2023	235,006	235,006
Amortisation		
At 1 April 2022	145,922	145,922
Amortisation for the year	23,501	23,501
At 31 March 2023	169,423	169,423
Net book values		
At 31 March 2023	65,583	65,583
At 31 March 2022	89,084	89,084

13. Tangible fixed assets

Group	Land & buildings freehold £	Office equipment & fixtures £	Motor vehicles £	Total £
Cost / Valuation				
At 1 April 2022	4,750,000	647,621	69,171	5,466,792
Additions	1,510,182	18,398	26,490	1,555,070
Disposals	-	(3,431)	-	(3,431)
At 31 March 2023	6,260,182	662,588	95,661	7,018,431
Depreciation				
At 1 April 2022	-	594,866	41,550	636,416
Charge for the year	-	23,814	9,115	32,929
Eliminated on disposal	-	(2,748)	-	(2,748)
At 31 March 2023	-	615,932	50,665	666,597
Net book values				
At 31 March 2023	6,260,182	46,656	44,996	6,351,834
At 31 March 2022	4,750,000	52,755	27,621	4,830,376

Revaluations

The land & buildings held in Diagrama Foundation – Psychosocial Intervention are held at a revalued amount following a revaluation on 22 April 2022 by independent qualified valuers from Knight Frank LLP.

The historical cost of the revalued properties was £4,334,886 (2022: £2,824,724). The depreciation to date on the historical cost basis is £430,488 (2022: £173,807).

14. Tangible fixed assets

Charity	Land & buildings freehold	Office equipment & fixtures	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2022	4,750,000	433,105	29,501	5,212,606
Additions	1,510,812	-	26,490	1,536,672
At 31 March 2023	6,260,812	433,105	55,991	6,749,278
Depreciation				
At 1 April 2022	-	431,995	12,825	444,820
Charge for the year	-	370	6,377	6,747
At 31 March 2023	-	432,365	19,202	451,567
Net book values				
At 31 March 2023	6,260,812	740	36,789	6,297,711
At 31 March 2022	4,750,000	1,110	16,676	4,767,786

15. Fixed asset investments

	Group £	Charity £
Cost		
At 1 April 2022	-	901,402
At 31 March 2023	-	901,402

All fixed asset investments are held within the United Kingdom.

The charity holds more than 20% of the share capital of the following companies:-

Subsidiary undertakings	Country of Incorporation	Principal Activity	Class	%
Diagrama Children's Services Limited	England	Adoption and fostering	Ordinary	100
United Safe Care Limited	England	Secure transportation	Ordinary	100
Diagrama Healthcare Services Limited	England	Provision of care	Ordinary	100
Diagrama Semi Independent Services Limited	England	Provision of semi-independent living	Ordinary	100
Diagrama Hassockfield Limited	England	Dormant	Ordinary	100
Basta UK Limited	England	Dormant	Ordinary	100
Diagrama Medway Limited	England	Dormant	Ordinary	100

Subsidiary undertakings	Period End	Capital & Reserves	Profit/(Loss) for the period before tax
Diagrama Children's Services Limited	31/03/2023	£606,929	£330,644
United Safe Care Limited	31/03/2023	(£486,259)	(£5,488)
Diagrama Healthcare Services Limited	31/03/2023	£1,405,731	£1,014,853
Diagrama Semi Independent Services Limited	31/03/2023	£94,242	£7,680
Diagrama Hassockfield Limited	31/03/2023	£100	-
Basta UK Limited	31/03/2023	£100	-
Diagrama Medway Limited	31/03/2023	£100	-

16. Debtors

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade debtors	380,696	333,030	2,325	9,566
Amounts due from subsidiary undertaking	-	-	-	59,491
Other debtors	33,365	33,365	6,580	12,393
Prepayments and accrued income	51,438	52,631	6,792	9,077
	465,829	419,026	15,697	90,527

17. Creditors: amounts falling due within one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Bank loans and overdraft	70,893	308,323	-	184,172
Other taxes and social security costs	86,814	94,202	9,263	5,132
Outstanding pension contributions	192	192	-	-
Trade creditors	261,800	116,089	53,693	31,346
Other creditors	41,956	38,635	2,679	1,839
Amounts owed to subsidiary undertakings	-	-	3,622,278	2,055,656
Amounts owed to associated undertakings	83,204	76,775	83,204	76,775
Short term loans	200	200	200	200
Accruals and deferred income	65,803	63,745	18,865	12,781
	610,862	698,161	3,790,182	2,367,901

The bank loan due in under 1 year in Diagrama Healthcare Services Limited totals £70,893 (2022: £124,151); the loan is secured by both a floating charge and fixed charges on all the assets held, including the properties held in Diagrama Foundation, together with a cross guarantee with this group.

18. Deferred income

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Balance as at 1 April	183	423	-	423
Amounts released to other trading income	(183)	(423)	-	(423)
Amounts deferred in the year	-	183	-	-
Balance as at 31 March	-	183	-	-

19. Creditors: amounts falling due after more than one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Bank loan	3,672,145	2,527,250	-	1,272,531
Amounts owed to associated undertaking	1,835,447	1,775,973	1,835,447	1,775,973
Provisions	707	(38)	-	-
	5,508,299	4,303,185	1,835,447	3,048,504
Loans				
Repayable in five years or more	-	461,234	-	461,234

The bank loan due in over 1 year in Diagrama Healthcare Services Limited totals £3,672,145 (2022: £1,254,719); the loan is secured by both a floating charge and fixed charges on all the assets held, including the properties held in Diagrama Foundation, together with a cross guarantee with this group.

20. Commitments

Operating lease commitments
Group

As at 31 March 2023 the group had total commitments under non-cancellable operating leases as follows:-

Operating leases which expire:

	31 March 2023	As restated 31 March 2022
	£	£
Land and buildings		
Within one year	24,900	18,529
Between 2 and 5 years	-	-
	24,900	**18,529**
Other		
Within one year	11,949	21,885
Between 2 and 5 years	7,966	19,914
	19,914	**41,799**

Operating lease commitments
Charity

As at 31 March 2023 the parent charity had total commitments under non-cancellable operating leases as follows:-

Operating leases which expire:

	31 March 2023	As restated 31 March 2022
	£	£
Land and buildings		
Within one year	24,900	18,529
Between 2 and 5 years	-	-
	24,900	**18,529**
Other		
Within one year	-	936
Between 2 and 5 years	-	-
	-	**936**

21. Related party transactions

Controlling entity

The charity is controlled by its trustees. Two of the trustees of the charity are also trustees of Fundación Diagrama, a Spanish organisation. Fundación Diagrama therefore have significant influence over the running of the charity.

Related party transactions – Parent charity

During the year Fundación Diagrama provided staff and IT services to the group with an estimated value of £Nil (2022: £81,899). Diagrama Foundation – Psychosocial Intervention paid interest of £81,720 (2022: £80,634) to Fundación Diagrama during the year. At the balance sheet date the amount due to Fundación Diagrama was £1,918,651 (2022: £1,852,748) which has been adjusted for exchange rate movements.

22. Going concern

Diagrama Foundation – Psychosocial Intervention
The charity has generated a surplus during the year of £1,281,006 and currently has net assets of £1,758,559. The group generated a surplus of £757,184 and had net assets of £2,912,567 as at 31 March 2023.

As a result the latest management accounts to September 2023 show that the group had generated a surplus of £262,151 in the 6-month period. Post year end cash balances remain strong at £2,358,785 on 31 October 2023.

As a result of the above the directors consider that is remains appropriate to prepare the accounts on a going concern basis.

23. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:			
Intangible fixed assets	115,039	-	115,039
Tangible fixed assets	6,351,834	-	6,351,834
Current assets	2,558,528	6,327	2,564,855
Current liabilities	(610,862)	-	(610,862)
Long-term liabilities	(5,508,299)	-	(5,508,299)
	2,906,240	6,327	2,912,567

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds £	Restricted funds £	Total funds £
Intangible fixed assets	187,995	-	187,995
Tangible fixed assets	4,830,375	-	4,830,375
Current assets	2,133,989	4,371	2,138,360
Current liabilities	(698,161)	-	(698,161)
Long-term liabilities	(4,303,185)	-	(4,303,185)
	2,151,013	4,371	2,155,384

24. Unrestricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Other gains/ (losses) £	At 31 March 2023 £
Unrestricted funds – group	2,151,013	7,783,437	(7,020,342)	(7,868)	-	2,906,240
Unrestricted funds – charity	473,184	2,427,071	(1,140,155)	(7,868)	-	1,752,232

Comparative information in respect of the preceding period is as follows:

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Other gains/ (losses) £	At 31 March 2022 £
Unrestricted funds – group	349,435	7,532,128	(6,184,506)	-	453,956	2,151,013
Unrestricted funds – charity (as restated)	(946,775)	1,477,270	(511,267)	-	453,956	473,184

25. Restricted funds – group and charity

	At 1 April 2022	Incoming resources	Outgoing resources	Transfers	Other gains/ (losses)	At 31 March 2023
	£	£	£	£	£	£
Tesco bags for help	4,828	1,874	(1,980)	-	-	4,722
EU Projects	(457)	6,348	(13,759)	7,868	-	-
Co-op	-	3,258	(1,653)	-	-	1,605
	4,371	11,480	(17,392)	7,868	-	6,327

Comparative information in respect of the preceding period is as follows:

	At 1 April 2021	Incoming resources	Outgoing resources	Transfers	Other gains/ (losses)	At 31 March 2022
	£	£	£	£	£	£
Tesco bags for help	-	13,125	(8,297)	-	-	4,828
EU Projects	-	8,493	(8,950)	-	-	(457)
	-	21,618	(17,247)	-	-	4,371

Purposes of restricted funds

Tesco bags for help – The purpose of this fund is to help and support foster carer panels.
EU Projects – purpose of this fund is to provide training for Care Workers who support people with disabilities.
Co-op – the purpose of this fund is to create a garden for residents at Cabrini House.

26. Company limited by guarantee

Diagrama Foundation – Psychosocial Intervention is a company limited by guarantee and accordingly does not have any share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

DIAGRAMA FOUNDATION-PSYCHOSOCIAL INTERVENTION

England & Wales - Charity number 1128532

Accounts

Registered Charity in England & Wales 1128532
Registered Charity in Scotland SC044074
Company number: 06396577

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

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DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

Charity number (England & Wales)	1128532
Charity number (Scotland)	SC044074
Company registration number	06396577
Principal Office	Suite 20, Kent Space 6-8 Revenge Road Chatham ME5 8UD
Registered Office	Airport House Purley Way Croydon England CR0 0XZ
Trustees	Mr Francisco Legaz Cervantes Ms Elisa Moraga Sarrion Ms Maureen Walby
Chief Executive Officer	Mr David McGuire
Auditors	PKF Francis Clark Lowin House Tregolls Road Truro Cornwall TR1 2NA
Charity bankers	Banco Bilbao Vizcaya Argentaria Cannon 30-40 Eastcheap Street London EC3M 1HD

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT

The trustees present their report and the consolidated financial statements of the charity and its trading subsidiaries for the year ended 31 March 2022 which are also prepared to meet the requirements of a directors' report and accounts for Companies Act purposes. The trustees, who are also directors of Diagrama Foundation – Psychosocial Intervention for the purposes of company law and who served during the year and up to the date of this report, are set out on page 1.

The financial statements comply with the Charities Act 2011 (England and Wales), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

Structure, governance and management

Governing document and constitution

The organisation was formed under a constitution and became a charitable company limited by guarantee, incorporated on 11th October 2007 and registered as charity on 12th March 2009. The company was established under a Memorandum of Association, which established the objects and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. In June 2013 Diagrama Foundation - Psychosocial Intervention registered with the Scottish Charity Regulator to deliver the same activity as those in England and Wales but to date the organization has not carried out an activity there.

Recruitment and Appointment of Trustees

The trustees, who are also the directors of the company are listed on page 1. The articles of association provides for the trustees to have the power to co-opt new trustees to hold office until the next Annual General Meeting. The members may by ordinary resolution at a general meeting appoint new trustees.

Trustee Training and Induction

The Trustees are familiar with the charity's work and are proactively engaged and are encouraged to attend and take part in formal and non-formal events. They regularly attend the charity's head office and offer their services and expertise wherever they can be utilised by the charity.

There have been no new Trustees but it is our policy in due course to invite and encourage new Trustees to attend a series of short training sessions in which they will be briefed about the Charity in order to gain an understanding and a context within which it operates.

The Chief Executive will lead this induction on behalf on the Chair of the Trustees and in outline will cover the following:

- The main documents which set out the operational framework for the charity including the latest published accounts, resourcing and financial position
- Future plans and objectives
- The obligations of becoming Trustee
- The various Charity Commission publications signposted through the Commission's website such as The Essential Trustee
- A feedback session to understand if this process is beneficial and how it can be improved

TRUSTEES REPORT

Related parties and co-operation with other organisations
Diagrama Foundation – Psychosocial Intervention is part of a larger network of charities in Spain which are Members of Diagrama International (Fundación Diagrama) who work in Europe, Africa and America developing centres, programmes, projects, research and initiatives. Since the beginning, Diagrama International was conceived as a network for collaboration and teamwork between its constituting and adherent members, but also with any organisation or entity, in the public, private or academic spheres, that wants to cooperate materialising viable and sustainable answers to the main problems that the groups are facing.

The charity has four wholly owned trading subsidiaries and a further three dormant subsidiaries. See note 15 for a summary of the subsidiaries operating under the parent charity.

Pay policy for senior staff
The directors consider that the board of directors, who are the charity's trustees, and the heads of service of the charity and its trading subsidiaries make up the key management personnel of the group in charge of directing and controlling, running and operating the group on a day to day basis. All trustees of the charity give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses are disclosed in note 7 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

Risk Management
The trustees actively review the risks which the charity faces on a regular basis, and will endeavour to build up reserves to three months expenditure in line with the stated reserves policy. The trustees recognise the inherently uncertain commercial climate within which the charity operates. The trustees have developed a risk register for the charity which identifies specific areas of risk, provide dates and details of actions to be taken to reduce risks faced by the charity.

Objectives and aims

Our charity's objectives as set out in the objects contained in the company's memorandum are to promote:

(a) the health (mental, psychological and physical), spiritual and educational development of all children and other young people; and to promote the moral, vocational and social development and improvement of children and other young people who are in need by reason of social difficulty or disadvantage, in order to integrate them into their communities, provide opportunities for them to develop their full capacities and enable them to become full members of society so that their conditions of life may be improved;
(b) and provide for the care, resettlement, education, training and rehabilitation of prisoners, ex-prisoners, offenders, ex-offenders and those at risk of offending and their families and dependents;
(c) and provide for the care, resettlement, education, training, rehabilitation and integration into society of persons affected by alcohol, drug and other addictions;
(d) and provide for the care, resettlement, education, training, rehabilitation and integration into society of refugees, asylum seekers and other immigrants, their families and dependents;
(e) and carry out and publish the useful results of research into:
    (1) Social conditions affecting children and other young people, prisoners, ex- prisoners, offenders, ex-offenders, those at risk of offending, persons affected by alcohol, drug and other addictions, refugees, asylum seekers and other immigrants and their families and dependents of such persons; and

TRUSTEES REPORT

(2) The mental, psychological, spiritual, moral, social and physical needs of children and other young people, prisoners, ex-prisoners, offenders, ex-offenders, those at risk of offending, persons affected by alcohol, drug and other addictions, refugees, asylum seekers and other immigrants and the families and dependents of such persons and to promote the education of the public and other organisations in relation to the same.

The main aim of the Diagrama Foundation – Psychosocial Intervention currently is to promote the development of centres, programmes and research dedicated to the prevention, treatment and integration of children and young people in social difficulty, including those in custody and detention.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year endeavouring to ensure our activities remain at all times consistent with our aims and objectives. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and we seek to measure the benefits they have brought to those groups of people we set out to help.

The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

Group Strategic report

Principal risks and uncertainties

Cash flow risk - Due to the continual growth of the group there is a risk that the cash flow is strained during the purchase of assets from other organisations. The parent charity aims to improve the performance of the trading subsidiaries in order to generate further profits to assist with cash flow.

Liquidity risk – In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance.

The main focus of our work

Our main objectives for the year were those mentioned above. The strategies we utilised to meet these objectives included:

- creating a network and engaging talented staff to work together to ensure the best quality in our service
- providing a range of services that address the issues identified in the charity's objects
- working towards innovation, new ways of working and finding best practices

How our activities deliver public benefit

Our main activities throughout the year and who we tried to help are described below. All our charitable activities focus on the prevention, treatment and integration of disadvantaged people in social difficulty and are undertaken to further our charitable purposes for the public benefit.

Activities and performance

The group continues to operate in the care sector and there has been a drive in the past year to consolidate and cut costs where possible.

The past financial year has been a year of expansion and consolidation, expanding our portfolio of services and improving those that already exist, especially in the care sector.

Since we were not successful in our bid to run a "secure school", we have been reducing several important costs in our headquarters, which we were affording expecting to get the "secure school". We moved from our old office,

larger and more spacious, to the current office that is more appropriate to the current situation, derived from COVID-19 and the promotion of remote working, which has given the organization greater flexibility.

Diagrama has started to manage 9 supported living homes in the area of London Borough of Bromley, providing supporting services to 35 vulnerable people, which allows us to spread our care model in that area.

In addition, Diagrama has been reviewing its costs, including the impact on our organisation over the long term of funding of Local Authority places, increases in the National Minimum Wage (NMW), CPI and general running costs, and letters have been written to Councils and users to set out our price increase for 2022 and 2023. More than 90% of the Councils and users agreed our uplifts.

The COVID-19 situation at the beginning was a challenge we had to face. Plans were put in place; medical and prevention material was purchased and staff organisation was adapted. In this year, preventive measures and procedures to avoid contagion have continued to be present in our centres. For that purpose, during the year, the group has received aid and grants offered by local and central authorities for fighting against COVID-19.

Ultimately, the group is now in a strong financial position, and we advance that this is being consolidated for the year 2022-23.

Activities fall into the following categories:-

European Commission Projects

After Brexit, we are now closed to further EU funds, nevertheless, we have still one Erasmus plus project which started in June 2021 and it will be running until Summer 2023.

Project Name	Program	
E-PROFID	Erasmus+ KA226 - VET	The project aims to create a new professional profile for workers in the Social Care Sector by creating a new needs-driven digital communication vocational training course to give them access to upskilling and lifelong learning. Moreover it aims to foster "Professional Identity" for people with disabilities/other excluded groups, celebrating 'ability' and using cornerstones of Empowerment, Real Work & Quality.

Diagrama Healthcare Services Limited

Year 2021/2022 has been characterized by the good performance of our centres and particularly, the incorporation of a new service to the company's services portfolio, Supported Living Homes.

Cabrini House- our home in Orpington for adults with learning disabilities - has retained a 'Good' CQC rating. These homes are fully occupied with 23 residents since summer 2020, and we estimate this occupancy level will be retained for several years due to the stable nature of the placements. In addition, the experience in managing this service has been used for the management of Supported Living Homes, due to the similarities between both services, with the consequent transfer of the Cabrini manager to Supported Living Homes and the reorganization of management team in Cabrini.

Edensor Care Centre has retained a 'Good' rating from the Care Quality Commission, which was achieved in January 2020. Since acquiring this 48-bed nursing home in December 2016, we continue making substantial progress in all areas of operation and management. A new electronic medication administration record system has been introduced in order to improve the security when medicating to our residents, and optimize the time dedicated to the tasks of administration, ordering and booking medication. Staff training has been provided to keep it up to date, and carried out needed remedial works to the building. Recruitment has continued to be an issue this year, which is commonly observed across the sector. We have continued to recruit from overseas,

with satisfactory results. Occupancy has remained consistent and the average number of filled beds has been 45. This has been maintained post year end.

Supported Living Homes is the latest service incorporated in the company's portfolio from this year, as a result of being successful in the tender for provision of supported living services for thirty-five vulnerable people to develop the skills and confidence to live in their own house either on their own or with others so they can lead independent, fulfilled lives. It encompasses nine properties situated within the London Borough of Bromley. The contract commenced on 1st April 2021 for an initial period of five years, with an option to extend on the same terms and conditions for two periods of up to two years each. The annual fee has been £1.75m.

We have continued to develop a model to better meet the needs of our clients, instead of simply providing activities to fill in time. For that purpose, we use the knowledge of Montessori Method which is based on the fundamental belief that adult with disabilities learns best by doing. With the Montessori Method, learning takes place in an environment where passive acceptance and memorisation of pre-existing knowledge are replaced with active pursuit of experiences. Instead of employee directed group activities, adults with disabilities learning according to the Montessori Method are encouraged to discover activities on their own. They may work alone, with other residents or as part of a group.

We are developing experiences using Montessori training and we could utilise all that we have learnt in improving residents' quality of life, focusing on dementia and reminiscing. We are seeking grant funding to expand work in this area.

With regard to both Cabrini House, Edensor and Supported Living Homes we believe we are making good progress towards delivering excellent service in the future.

Diagrama Children's Services Limited

Fostering – In past year, the performance of this service has been very satisfactory. It has been our intention to increase our presence as panel provider in councils in the area. In September, November and December 2021, we applied for South Central Foster framework, Cambridge County Council Foster tender and Kent Foster framework, respectively, being successful in both, with the outcome of being part of panel providers for these councils. In year 2021-2022 we have reached our maximum number of fostering placements since we began providing this service, passing from 16 foster children in 2021 to 18 in 2022. On the other hand, an increase of foster carer allowances was approved in summer 2021 in order to help our families. Fostering is a complex service and approving families to foster is a costly and drawn-out process. We are therefore hoping to build on our partnerships in this area with a view to increasing our number of approved families so we are better able to meet demand.

Adoption - as with fostering, our practice is strong in this area and we continue to work hard to meet demand. New types of adoption placements have been carried out this year, such as Early Permanence placements, which broaden our capacity to meet demand.

We approved a retention plan with salary uplift for Adoption and Fostering employees in 2021 and a bonus payment has been made to our staff due to the good results of the year.

United Safe Care Limited

Significant changes have been made to this arm of the business some years ago. After ceasing security services from March 2018, we decided four years ago to finalise delivering detention and training services and unfortunately, from 2020 we decided to finish our last service supplied, the provision of medical response, due to the high central costs.

Since we were not successful in our bid to run the new 'secure school' pilot, we need to focus in other areas to keep the business in the current position until we try to get another opportunity to be successful in a new bid. Even though it has no activity at the moment, we are still in discussions with the Authority to provide services in the youth justice field. It is much unknown when it would happen as the Government still lost in their suggestions.

TRUSTEES REPORT

It would take some time for them to let us know how they would like to proceed. However, we need to maintain it open and ready in case there is a quick turn round.

Diagrama Semi Independent Services Limited

This is the fourth year since we started providing this service in the Canterbury area. Due to the good progress of the business during these years, we have opened up to three homes for over-16 semi-independent users. The last one was Alder House in September 2020. However, Willow house was working well from the beginning until September 2021, when it was left empty, so it was finally closed in December. So far, the business has performed well, generating profits.

Future developments

We are focused on expand the care services we provide, particularly in those related with adults with learning disabilities and supported living services. Previous year we begun an internal and external due diligence for the acquisition of a new resource, called Duckyls Farm Centre, similar than Cabrini centre in terms of service, size and fees. We are now very close to complete this acquisition, which will allow to Diagrama to expand its presence and spread our care model in the south of England. Apart from that, we continue to intent to increase our supporting living services in Bromley area by applying for a new tender for managing 3 additional homes.

Reserves policy

The charity requires reserves to ensure it can fulfil and complete the charitable obligations and commitments it enters into. The trustees believe that the level of unrestricted reserves that are freely available for its general purpose should aim to be the equivalent of three months total expenditure, approximately £250,000. The trustees will aim to achieve this level of reserves in the future.

Investment policy

At the present time, the reserves of the company are held as cash. A formal investment policy will be developed as the resources available grow. Investment powers are governed by the Memorandum and Articles, which permit monies not immediately required, to be invested in such investments, securities or property, as may be thought fit subject to conditions imposed or required by law.

Financial review

Overall expenditure for the year stood at £6,201,753, while income received was £7,553,746 meaning there was a net inflow of funds during the year of £1,351,993. As a result of this the group had net assets at the year end of £2,155,384 compared to net assets at the end of 2021 of £349,435. There were no restricted reserves held at the year-end which is in-line with the prior year.

Diagrama Children's Services Limited was a company purchased by Diagrama Foundation – Psychosocial Intervention on 15 March 2012. The profit for the year to 31 March 2022 is £319,822, and a gift aid distribution to the parent charity of £374,737 was made.

United Safe Care Limited was a company purchased by Diagrama Foundation – Psychosocial Intervention on 29 June 2012. The loss before tax for the year to 31 March 2022 is £10,084.

Diagrama Healthcare Services Limited was incorporated on 13 October 2014 as a subsidiary of Diagrama Foundation – Psychosocial Intervention. The profit for the period to 31 March 2022 is £1,404,457, and a gift aid distribution to the parent charity of £920,762 was made.

Diagrama Semi Independent Services was incorporated on 3 April 2014 as a subsidiary of Diagrama Foundation – Psychosocial Intervention. The profit for the year to 31 March 2022 is £99,725, and a gift aid donation to the parent charity of £87,348 was made.

Fundraising

No fundraising has been undertaken in the year as funds have been relied on from other sources. There has been no professional fundraiser employed and no complaints received.

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
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TRUSTEES REPORT

Going concern

The financial statements for the year ended 31 March 2022 show an overall surplus in funds of £2,155,384 made up of unrestricted reserves of £225,717 and a revaluation reserve of £1,925,296. However, net current assets at the year-end stood at £1,440,199. As set out further in note 22, the post year-end financial performance has been strong, nevertheless the deficit in unrestricted funds indicates that the business will need financial support going forward in order to continue as a going concern. The directors have received a letter of support from Fundación Diagrama (the Spanish organisation that has helped to set up and support Diagrama Foundation in the United Kingdom) that confirms that the parent company will provide both financial and other support to enable the business to continue trading for a period covering at least 12 months from the date of signing the accounts. Consequently, the accounts have been prepared on a going concern basis.

Statement of Disclosure to Auditors

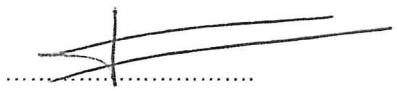
In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant audit information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditors that they ought to have individually taken, have taken all steps he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the board and signed on its behalf by:



Mr Francisco Legaz Cervantes
Trustee

Date: 16th December 2022

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
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TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Statement of trustees' responsibilities

The trustees (who are also directors of Diagrama Foundation – Psychosocial Intervention for the purpose of company law) are responsible for preparing the Trustees' 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 charity 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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgments and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION

Opinion on financial statements

We have audited the financial statements of Diagrama Foundation – Psychosocial Intervention for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, balance sheet, consolidated cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable group's and company's affairs as at 31 March 2022 and of the group's 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group and parent company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Board of Trustees, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustee's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report on by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Board of Trustees.

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records; 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.

Responsibilities of trustees
As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our

opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of our audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which it operates to identify the key laws and regulations affecting the entity. The key laws and regulations we identified were health and safety, safeguarding, data protection, employment law and compliance with grant funding conditions. We also considered those laws and regulations

Auditor's responsibilities for the audit of the financial statements (continued)
that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, Charities Act 2011 and compliance with the Charities Statement of Recommended Practice.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the entity complies with laws and regulations and deals with reporting any issues if they arise.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur as part of the audit planning process. We determined that these risks are low considering the fact that the charity operates on a not for profit basis and so there would be no motivation for management to influence performance for individual gain.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

* We reviewed legal and professional costs to identify any non-compliance or legal costs in relation to non-compliance.
* We reviewed the board minutes for anything unusual.
* We made enquires to management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements.
* We reviewed a sample of expenditure to confirm it has been incurred and allocated to the appropriate fund.
* We reviewed the risk register for anything unusual.
* We audited the risk of management override of controls through testing journal entries and other adjustments for appropriateness.

As part of our enquiries, we discussed with management whether there have been any known instances, allegations or suspicions of fraud of which there were none.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher that the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the charitable company'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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Francis Clark

.....

Thomas Roach FCA (Senior Statutory Auditor)
PKF Francis Clark
Chartered Accountants and Statutory Auditor

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: 29/12/22

PKF Francis Clark is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
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FOR THE YEAR ENDED 31 MARCH 2022

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £
Income and Endowments from:				
Donations and legacies	2	136,381	21,618	157,999
Other trading activities	3	7,121,719	-	7,121,719
Covid-19 Income		219,818	-	219,818
Other income	4	54,210	-	54,210
Total income		7,532,128	21,618	7,553,746
Expenditure on:				
Raising funds	5	(5,786,302)	-	(5,786,302)
Charitable activities	6	(397,247)	(17,247)	(414,494)
Other expenditure		(957)	-	(957)
Total expenditure		(6,184,506)	(17,247)	(6,201,753)
Net (expenditure)/income		**1,347,622**	**4,371**	**1,351,993**
Transfers				
Transfers between funds	24/25	-	-	-
Net (expenditure)/income before other recognised gains and losses		**1,347,622**	**4,371**	**1,351,993**
Other recognised gains/losses				
Gains on revaluation of fixed assets	13	453,956	-	453,956
(Losses)/gains on investment assets		-	-	-
Net movement in funds		1,801,578	4,371	1,805,949
Reconciliation of funds				
Total funds brought forward		349,435	-	349,435
Total funds carried forward		**2,151,013**	**4,371**	**2,155,384**

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2022

PARENT CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £
Income and Endowments from:				
Donations and legacies	25	1,441,901	21,618	1,463,519
Other trading activities		35,369	-	35,369
Covid-19 Income		-	-	-
Total income		1,477,270	21,618	1,498,888
Expenditure on:				
Charitable activities	25	(511,267)	(17,247)	(528,513)
Total expenditure		(511,267)	(17,247)	(528,513)
Net (expenditure)/income		**966,003**	**4,371**	**970,374**
Transfers				
Transfers between funds		-	-	-
Net (expenditure)/income before other recognised gains and losses		**966,003**	**4,371**	**970,374**
Other recognised gains/losses				
Gains on revaluation of fixed assets		453,956	-	453,956
(Losses)/gains on investment assets		-	-	-
Net movement in funds		**1,419,959**	**4,371**	**1,424,330**
Reconciliation of funds				
Total funds brought forward		(946,775)	-	(946,775)
Total funds carried forward		**473,184**	**4,371**	**477,555**

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2022

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Unrestricted funds £	Restricted funds £	2021 Total £
Income and Endowments from:			
Donations and legacies	297,632	4,664	302,296
Other trading activities	5,364,909	-	5,346,909
Covid-19 income	362,120	-	362,120
Other income	10,579	-	10,579
Total income	6,035,240	4,664	6,039,904
Expenditure on:			
Raising funds	(4,453,644)	-	(4,453,644)
Charitable activities	(865,660)	(4,664)	(870,324)
Other expenditure	(8,560)	-	(8,560)
Total expenditure	(5,327,864)	(4,664)	(5,332,528)
Net (expenditure)/income	**707,376**	**-**	**707,376**
Transfers			
Transfers between funds	-	-	-
Net (expenditure)/income before other recognised gains and losses	**707,376**	**-**	**707,376**
Other recognised gains/losses			
Gains on revaluation of fixed assets	20	-	20
(Losses)/gains on investment assets	-	-	-
Net movement in funds	707,396	-	707,396
Reconciliation of funds			
Total funds brought forward	(357,961)	-	(357,961)
Total funds carried forward	**349,435**	**-**	**349,435**

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2022

PARENT CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Unrestricted funds £	Restricted funds £	2021 Total £
Income and Endowments from:			
Donations and legacies	772,506	4,664	777,170
Other trading activities	6,625	-	6,625
Covid-19 income	25,588	-	25,588
Total income	804,719	4,664	809,383
Expenditure on:			
Charitable activities	(946,305)	(4,664)	(950,696)
Total expenditure	(946,305)	(4,664)	(950,696)
Net (expenditure)/income	**(141,586)**	**-**	**(141,586)**
Transfers			
Transfers between funds	-	-	-
Net (expenditure)/income before other recognised gains and losses	**(141,586)**	**-**	**(141,586)**
Other recognised gains/losses			
Gains on revaluation of fixed assets	20	-	20
(Losses)/gains on investment assets	-	-	-
Net movement in funds	**(141,566)**	**-**	**(141,566)**
Reconciliation of funds			
Total funds brought forward	**(805,209)**	**-**	**(805,209)**
Total funds carried forward	**(946,775)**	**-**	**(946,775)**

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
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FOR THE YEAR ENDED 31 MARCH 2022

CONSOLIDATED AND PARENT CHARITY BALANCE SHEET
AS AT 31 MARCH 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Fixed assets					
Tangible assets	13/14	4,830,375	4,233,524	4,767,785	4,157,620
Investments	15	-	-	901,402	901,402
Intangible assets	11/12	187,995	260,951	89,084	112,585
		5,018,370	4,494,475	5,758,271	5,171,607
Current assets					
Debtors	16	419,026	555,591	90,527	140,564
Cash at bank and in hand		1,719,334	931,303	45,162	11,342
		2,138,360	1,486,894	135,689	151,906
Creditors: amounts falling due within one year	17	(698,161)	(862,794)	(2,367,901)	(2,914,748)
Net current assets/ (liabilities)		1,440,199	624,100	(2,232,212)	(2,762,842)
Total assets less current liabilities		6,458,569	5,118,575	3,526,059	2,408,765
Creditors: amounts falling due after more than one year	19	(4,303,223)	(4,770,135)	(3,048,504)	(3,355,540)
Provisions for Liabilities		38	995	-	-
Net assets / (liabilities)		2,155,384	349,435	477,555	(946,775)
Funds					
Restricted income funds	25	4,371	-	4,371	-
Unrestricted income funds	24	225,717	(1,121,905)	(1,452,112)	(2,418,115)
Revaluation reserve		1,925,296	1,471,320	1,925,296	1,471,320
Total funds		2,155,384	349,435	477,555	(946,775)

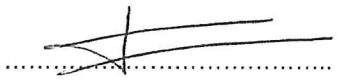
The financial statements have been prepared in accordance with FRS 102.

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2022

CONSOLIDATED AND PARENT CHARITY BALANCE SHEET (continued)
AS AT 31 MARCH 2022

The financial statements on pages 14 to 41 were approved by the trustees, and authorised for issue on 16th December 2022 and signed on their behalf by:



Mr Francisco Legaz Cervantes
Trustee

Registered company number: 06396577

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2022

CONSOLIDATED CASH FLOW STATEMENT
AS AT 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income/(expenditure) for the reporting period	1,351,993	707,376
Adjustments to cash flows from non-cash items		
Depreciation	(126,234)	98,872
Amortisation	72,956	72,956
Loss on disposal of tangible fixed assets	195	1,502
Impairment of goodwill	-	-
Income tax expense	957	8,560
Currency exchange	(127,908)	22,507
	(180,034)	204,397
Working capital adjustments		
(Increase)/decrease in debtors	476,839	(174,335)
Increase/(decrease) in creditors	(651,743)	90,450
Net cash flows from operating activities	997,055	827,888
Cash flows from investing activities		
Purchase of intangible fixed assets	-	-
Purchase of tangible fixed assets	(17,057)	(51,749)
Sale of tangible fixed assets	200	2,600
Net cash flows from investing activities	(16,857)	(49,149)
Cash flows from financing activities		
Value of new loans obtained during the period	-	-
Proceeds from issue of ordinary shares	-	-
Currency exchange	-	-
Repayment of loans and borrowings	(192,167)	(69,468)
Net cash flows from financing activities	(192,167)	(69,468)
Net (decrease)/increase in cash and cash equivalents	788,031	709,271
Cash and cash equivalents at 1 April	931,303	222,032
Cash and cash equivalents at 31 March	1,719,334	931,303

1. Accounting policies

The principal accounting policies applied in the preparation of these financial statements are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Statement of compliance

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The consolidated accounts comprise those of Diagrama Foundation – Psychosocial Intervention and its four wholly owned trading subsidiaries – Diagrama Children's Services Limited, United Safe Care Limited, Diagrama Healthcare Services Limited and Diagrama Semi Independent Services Limited. The results of the subsidiary companies are consolidated on a line by line basis.

Diagrama Children's Services Limited, United Safe Care Limited, Diagrama Healthcare Services Limited and Diagrama Semi Independent Services Limited have prepared accounts for the 12 month period to 31 March 2022.

Diagrama Foundation – Psychosocial Intervention also had six dormant subsidiaries that have prepared dormant company accounts for the year ended 31 March 2022.

Basis of preparation

Diagrama Foundation – Psychosocial Intervention meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements for the year ended 31 March 2022 show an overall surplus in funds of £2,155,384 made up of unrestricted reserves of £225,717 and a revaluation reserve of £1,925,296. However, net current assets at the year-end stood at £1,440,199. As set out further in note 22, the post year-end financial performance has been strong, nevertheless the deficit in unrestricted funds indicates that the business will need financial support going forward in order to continue as a going concern. The directors have received a letter of support from Fundación Diagrama (the Spanish organisation that has helped to set up and support Diagrama Foundation in the United Kingdom) that confirms that the parent company will provide both financial and other support to enable the business to continue trading for a period covering at least 12 months from the date of signing the accounts. Consequently, the accounts have been prepared on a going concern basis.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable
Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income
Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:
-The donor specifies that the grant or donation must only be used in future accounting periods; or
-The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other income
Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

The value of services provided by volunteers is not incorporated into these financial statements.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Turnover in the subsidiary companies represents amounts chargeable in respect of the sales of services.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the assets use. Other support costs are allocated based on the spread of staff.

Raising funds
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities
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.

Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 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.

Goodwill

Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Amortisation method and rate
Goodwill	10% straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Depreciation method and rate
Freehold property (excluding land)	2% straight line
Improvements to property	2% straight line
Plant and machinery	25% straight line
Fixtures and fittings	25% straight line
Motor vehicles	25% reducing balance
Computer equipment	25% reducing balance

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 10 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at year end.

Trade Debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and cash deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange during the period and their balance sheets at the rates ruling at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity.

Other exchange differences are recognised in the statement of financial activities in the period in which they arise except for:

1) Exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

2) In the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund Structure

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangements constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations	127,584	-	127,584	177,692
Gift Aid Tax reclaim	-	-	-	-
Grants receivable	8,797	21,618	30,415	124,604
	136,381	21,618	157,999	302,296

3. Other trading activities

	Unrestricted funds £	2022 Total £	2021 Total £
Sale of services	7,121,719	7,121,719	5,364,909
	7,121,719	7,121,719	5,364,909

4. Other income

	Unrestricted funds £	2022 Total £	2021 Total £
Fees and supplies	-	-	6,625
Other income	54,210	54,210	3,954
Covid-19 income	219,818	219,818	362,120
	274,028	274,028	372,699

5. Raising funds

	Unrestricted funds £	2022 Total £	2021 Total £
Costs of raising funds	5,786,302	5,786,302	4,453,644
	5,786,302	5,786,302	4,453,644

6. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Costs of charitable activities	361,927	17,247	379,174	835,004
Governance Costs	35,320	-	35,320	35,320
	397,247	17,247	414,494	870,324

7. Trustees' remuneration and expenses

During the year the Charity made the following transactions with trustees:

Ms Maureen Walby
£Nil (2021: £Nil) of expenses were reimbursed to Ms Maureen Walby during the year.

Mr Francisco Legaz Cervantes
£Nil (2021: £415) of expenses were reimbursed to Mr Francisco Legaz Cervantes during the year.
Mr Francisco Legaz Cervantes also provided consultancy services to the charity in the year totalling £19,500 (2021: £11,600)

At the balance sheet date, the amount due from Mr Francisco Legaz Cervantes was £nil (2021: £Nil).

No other trustees, nor any persons connected with them, have received any other remuneration from the Charity during the year.

8. Net incoming resources for the year

	2022 £	2021 £
Net incoming resources is stated after charging:		
Foreign currency (gains)/losses	(127,908)	22,507
Depreciation and other amounts written off tangible fixed assets	(126,233)	98,872
(Gains)/losses on revaluation of fixed assets	(453,956)	(20)
Amortisation of goodwill	72,956	72,956

9. Employees

Employment costs The aggregate payroll costs were as follows:	2022 £	2021 £
Wages and salaries	4,048,724	2,981,656
Social security	347,358	239,767
Pension costs	152,608	65,267
	4,548,690	3,286,690

The monthly average number of persons (including senior management team) employed by the Charity during the year were as follows:

	2022 No	2021 No
Carers, secure transportation, administration and management	194	155

The number of employees whose emoluments fell within the following bands were (2021: none more than £60,000):

	2022 No	2020 No
£60,001 to £70,000	1	0

The key management personnel of the Charity are the heads of services and the CEO. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the Charity was £172,751 (2021: £187,988).

10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in the financial statements of the parent; however, corporation tax liabilities arise on any taxable profits of the trading subsidiaries, where the taxable profits have not been donated to the parent charity.

	2022 United Safe Care Ltd	 Diagrama Children's Services Ltd	2021 United Safe Care Ltd	 Diagrama Children's Services Ltd
Current tax				
Corporation tax charge	-	-	-	-
Deferred tax				
Origination and reversal of timing differences	(668)	(289)	(936)	(7,624)

11. Intangible fixed assets

Group	Goodwill	Total
	£	£
Cost		
At 1 April 2021	960,705	960,705
Additions	-	-
Impairments	-	-
Disposals	-	-
At 31 March 2022	960,705	960,705
Amortisation		
At 1 April 2021	699,754	699,754
Amortisation for the year	72,956	72,956
Eliminated on disposal	-	-
At 31 March 2022	772,710	772,710
Net book values		
At 31 March 2022	187,995	187,995
At 31 March 2021	260,951	260,951

12. Intangible fixed assets

Charity	Goodwill	Total
	£	£
Cost		
At 1 April 2021	235,006	235,006
Additions	-	-
Disposals	-	-
At 31 March 2022	235,006	235,006
Amortisation		
At 1 April 2021	122,421	122,421
Amortisation for the year	23,501	23,501
At 31 March 2022	145,922	145,922
Net book values		
At 31 March 2022	89,084	89,084
At 31 March 2021	112,585	112,585

13. Tangible fixed assets

Group	Land & buildings freehold £	Office equipment & fixtures £	Motor vehicles £	Total £
Cost / Valuation				
At 1 April 2021	4,296,044	632,564	68,838	4,997,446
Additions	-	15,057	2,000	17,057
Revaluation	453,956	-	-	453,956
Disposals	-	-	(1,667)	(1,667)
At 31 March 2022	4,750,000	632,564	68,838	5,466,792
Depreciation				
At 1 April 2021	160,659	569,315	33,948	763,922
Charge for the year	-	25,551	8,874	34,425
Write back on revaluation	(160,659)	-	-	(160,659)
Eliminated on disposal	-	-	(1,272)	(1,272)
At 31 March 2022	-	594,866	41,550	636,417
Net book values				
At 31 March 2022	4,750,000	52,755	27,621	4,830,375
At 31 March 2021	4,135,385	63,249	34,890	4,233,524

Revaluations

The land & buildings held in Diagrama Foundation – Psychosocial Intervention are held at a revalued amount following a revaluation on 23 April 2018 by independent qualified valuers from Davis Coffer Lyons.

The freehold land & buildings and improvements to freehold property held in Diagrama Foundation – Psychosocial Intervention were revalued on 17 May 2022 by independent qualified valuers from Knight Frank LLP.

The historical cost of the revalued properties was £2,824,724 (2021: £1,192,949). The depreciation to date on the historical cost basis is £173,807 (2021: £149,947).

14. Tangible fixed assets

Charity	Land & buildings freehold £	Office equipment & fixtures £	Motor vehicles £	Total £
Cost				
At 1 April 2021	4,296,044	431,625	29,501	4,757,170
Additions	-	1,480	-	1,480
Revaluation	453,956	-	-	453,956
Disposals	-	-	-	-
At 31 March 2022	4,750,000	433,105	29,501	5,212,606
Depreciation				
At 1 April 2021	160,659	431,625	7,266	599,550
Charge for the year	-	370	5,559	5,929
Write back on revaluation	(160,659)	-	-	(160,659)
Eliminated on disposal	-	-	-	-
At 31 March 2022	160,659	431,625	12,825	444,820
Net book values				
At 31 March 2022	4,750,000	1,110	16,676	4,767,786
At 31 March 2021	4,135,385	-	22,235	4,157,620

15. Fixed asset investments

	Group £	Charity £
Cost		
At 1 April 2021	-	901,402
Additions	-	-
Impairment	-	-
At 31 March 2022	-	901,402

All fixed asset investments are held within the United Kingdom.

The charity holds more than 20% of the share capital of the following companies:-

Subsidiary undertakings	Country of Incorporation	Principal Activity	Class	%
Diagrama Children's Services Limited	England	Adoption and fostering	Ordinary	100
United Safe Care Limited	England	Secure transportation	Ordinary	100
Diagrama Healthcare Services Limited	England	Provision of care	Ordinary	100
Diagrama Semi Independent Services Limited	England	Provision of semi-independent living	Ordinary	100
Diagrama Hassockfield Limited	England	Dormant	Ordinary	100
Basta UK Limited	England	Dormant	Ordinary	100
Diagrama Medway Limited	England	Dormant	Ordinary	100

Subsidiary undertakings	Period End	Capital & Reserves	Profit/(Loss) for the period before tax
Diagrama Children's Services Limited	31/03/2022	£597,917	£319,822
United Safe Care Limited	31/03/2022	(£480,771)	(£10,084)
Diagrama Healthcare Services Limited	31/03/2022	£1,799,225	£1,404,457
Diagrama Semi Independent Services Limited	31/03/2022	£178,639	£99,725
Diagrama Hassockfield Limited	31/03/2022	£100	-
Basta UK Limited	31/03/2022	£100	-
Diagrama Medway Limited	31/03/2022	£100	-

16. Debtors

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Trade debtors	333,030	309,010	9,566	-
Amounts due from subsidiary undertaking	-	-	59,491	49,250
Other debtors	33,365	47,988	12,393	27,937
Deferred Tax	-	-	-	-
Prepayments and accrued income	52,631	198,593	9,077	63,377
	419,026	555,591	90,527	140,564

17. Creditors: amounts falling due within one year

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Bank loans and overdraft	308,323	366,569	184,172	278,142
Corporation tax payable	-	-	-	-
Other taxes and social security costs	94,202	56,505	5,132	7,281
Outstanding pension contributions	192	650	-	-
Trade creditors	116,089	107,572	31,346	57,554
Other creditors	38,635	26,826	1,839	340
Amounts owed to subsidiary undertakings	-	-	2,055,656	2,415,206
Amounts owed to associated undertakings	76,775	78,974	76,775	78,974
Short term loans	200	17,477	200	17,477
Accruals and deferred income	63,745	208,221	12,781	54,780
	698,161	862,794	2,367,901	2,914,748

The bank loans due in under 1 year in the parent entity include a secured loan of £184,172 (2021: £190,600); which is guaranteed by Fundación Diagrama with a further charge over one of the properties owned by the parent.

The bank loan due in under 1 year in Diagrama Healthcare Services Limited totals £124,151 (2021: £88,427); the loan is secured by both floating charge and fixed charges on all the assets held, together with a cross guarantee with this group.

18. Deferred income

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Balance as at 1 April	423	423	423	423
Amounts released to other trading income	(423)	-	(423)	-
Amounts deferred in the year	183	-	-	-
Balance as at 31 March	183	423	-	423

19. Creditors: amounts falling due after more than one year

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Bank loan	2,527,250	2,872,865	1,272,531	1,458,270
Other creditors	-	-	-	-
Amounts owed to associated undertaking	1,775,973	1,897,270	1,775,973	1,897,270
Provisions	(38)	(995)	-	-
	4,303,185	4,769,140	3,048,504	3,355,540
Loans				
Repayable in five years or more	461,234	639,147	461,234	639,147

The bank loan due in over 1 year in the parent entity include a secured loan of £1,272,531 (2021: £1,458,270); which is guaranteed by Fundación Diagrama with a further charge over one of the properties owned by the parent.

The bank loan due in over 1 year in Diagrama Healthcare Services Limited totals £1,254,719 (2021: £1,414,595); the loan is secured by both a floating charge and fixed charges on all the assets held, together with a cross guarantee with this group.

20. Commitments

Operating lease commitments
Group

As at 31 March 2022 the group had total commitments under non-cancellable operating leases as follows:-

Operating leases which expire:

	31 March 2022 £	31 March 2021 £
Land and buildings		
Within one year	8,074	8,074
Between 2 and 5 years	-	-
Over five years	-	-
	8,074	**8,074**
Other		
Within one year	21,885	21,885
Between 2 and 5 years	20,850	32,799
Over five years	-	-
	42,735	**54,684**

Operating lease commitments
Charity

As at 31 March 2022 the parent charity had total commitments under non-cancellable operating leases as follows:-

Operating leases which expire:

	31 March 2022 £	31 March 2021 £
Land and buildings		
Within one year	8,074	8,074
Between 2 and 5 years	-	-
Over five years	-	-
	8,074	**8,074**
Other		
Within one year	936	936
Between 2 and 5 years	936	936
Over five years	-	-
	1,872	**1,872**

21. Related party transactions

Controlling entity

The charity is controlled by its trustees. Two of the trustees of the charity are also trustees of Fundación Diagrama, a Spanish organisation. Fundación Diagrama therefore have significant influence over the running of the charity.

Related party transactions – Parent charity

During the year Fundación Diagrama provided staff and IT services to the group with an estimated value of £81,899 (2021: £83,220). Diagrama Foundation – Psychosocial Intervention paid interest of £80,634 (2021: £82,521) to Fundación Diagrama during the year. At the balance sheet date the amount due to Fundación Diagrama was £1,852,748 (2021: £1,976,245) which has been adjusted for exchange rate movements.

22. Going concern

Diagrama Foundation – Psychosocial Intervention
The charity has generated a surplus during the year of £970,374 and currently has net assets of £946,774. However, the group generated a surplus of £1,351,993 and had net assets of £2,155,384 as at 31 March 2022. Due to the net liabilities in the parent, there is some indication that the business will need financial support going forward in order to continue as a going concern. However the group has not been adversely affected by the Covid-19 pandemic with the group overall having its best performance to date. This has continued into the 2022-23 year.

As a result the latest management accounts to September 2022 show that the group had generated a surplus of £522,969 in the period. In addition the directors have received a letter of support from Fundación Diagrama (the Spanish organisation that has helped to set up and support Diagrama Foundation in the United Kingdom) that confirms that they will provide both financial and other support to enable the charity and group to continue operating for a period covering at least 12 months from the date of signing the accounts.

As a result of the above the directors consider that is remains appropriate to prepare the accounts on a going concern basis.

United Safe Care Limited (Subsidiary company)
The performance of the company has improved slightly upon the prior year, generating a financial loss before tax across the company's activities as a whole of £10,084 in the year. The company is currently showing net current liabilities on the balance sheet of £480,871. The trade of the company was ceased in November 2019, however discussions are currently being had regarding the provision of transportation services for a day centre upon the opening of the farm. Although, the company is currently relying on the support of other subsidiaries to support the company, with these discussions going on the director considered that it remains appropriate to prepare the accounts on a going concern basis.

23. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2022 as represented by:			
Intangible fixed assets	187,995	-	187,995
Tangible fixed assets	4,830,375	-	4,830,375
Current assets	2,133,989	4,371	2,138,360
Current liabilities	(698,161)	-	(698,161)
Long-term liabilities	(4,303,185)	-	(4,303,185)
	2,151,013	4,371	2,155,384

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds £	Restricted funds £	Total funds £
Intangible fixed assets	260,951	-	260,951
Tangible fixed assets	4,233,524	-	4,233,524
Current assets	1,486,894	-	1,486,894
Current liabilities	(862,794)	-	(862,794)
Long-term liabilities	(4,769,140)	-	(4,769,140)
	349,435	-	349,435

24. Unrestricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Other gains/ (losses) £	At 31 March 2022 £
Unrestricted funds – group	349,435	7,532,128	(6,184,506)	-	453,956	2,151,013
Unrestricted funds – charity	(946,775)	1,477,270	(511,267)	-	453,956	473,184

Comparative information in respect of the preceding period is as follows:

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Other gains/ (losses) £	At 31 March 2021 £
Unrestricted funds – group	(357,961)	6,035,240	(5,327,864)	-	20	349,435
Unrestricted funds – charity (as restated)	(805,209)	804,719	(946,305)	-	20	(946,775)

25. Restricted funds – group and charity

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Other gains/ (losses) £	At 31 March 2022 £
Tesco bags for help	-	13,125	(8,297)	-	-	4,828
EU Projects	-	8,493	(8,950)	-	-	(457)
	-	21,618	(17,247)	-	-	4,371

Comparative information in respect of the preceding period is as follows:

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Other gains/ (losses) £	At 31 March 2021 £
Tesco bags for help	-	4,664	(4,664)	-	-	-
	-	4,664	(4,664)	-	-	-

Purposes of restricted funds

Tesco bags for help – The purpose of this fund is to help and support foster carer panels.
EU Projects – purpose of this fund is to provide training for Care Workers who support people with disabilities.

26. Company limited by guarantee

Diagrama Foundation – Psychosocial Intervention is a company limited by guarantee and accordingly does not have any share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

DIAGRAMA FOUNDATION-PSYCHOSOCIAL INTERVENTION

England & Wales - Charity number 1128532

Accounts

Registered Charity in England & Wales 1128532
Registered Charity in Scotland SC044074
Company number: 06396577

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION (A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

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DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

Charity number (England & Wales)	1128532
Charity number (Scotland)	SC044074
Company registration number	06396577
Principal Office	Airport House Purley Way Croydon CR0 0XZ
Registered Office	Airport House Purley Way Croydon England CR0 0XZ
Trustees	Mr Francisco Legaz Cervantes Ms Elisa Moraga Sarrion Ms Maureen Walby
Chief Executive Officer	Mr David McGuire
Auditors	PKF Francis Clark Lowin House Tregolls Road Truro Cornwall TR1 2NA
Charity bankers	Banco Bilbao Vizcaya Argentaria Cannon 30-40 Eastcheap Street London EC3M 1HD

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT

The trustees present their report and the consolidated financial statements of the charity and its trading subsidiaries for the year ended 31 March 2021 which are also prepared to meet the requirements of a directors' report and accounts for Companies Act purposes. The trustees, who are also directors of Diagrama Foundation – Psychosocial Intervention for the purposes of company law and who served during the year and up to the date of this report, are set out on page 1.

The financial statements comply with the Charities Act 2011 (England and Wales), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

Structure, governance and management

Governing document and constitution

The organisation was formed under a constitution and became a charitable company limited by guarantee, incorporated on 11th October 2007 and registered as charity on 12th March 2009. The company was established under a Memorandum of Association, which established the objects and power of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. In June 2013 Diagrama Foundation - Psychosocial Intervention registered with the Scottish Charity Regulator to deliver the same activity as those in England and Wales but to date the organization has not carried out an activity there.

Recruitment and Appointment of Trustees

The trustees, who are also the directors of the company are listed on page 1. The articles of association provides for the trustees to have the power to co-opt new trustees to hold office until the next Annual General Meeting. The members may by ordinary resolution at a general meeting appoint new trustees.

Trustee Training and Induction

The Trustees are familiar with the charity's work and are proactively engaged and are encouraged to attend and take part in formal and non-formal events. They regularly attend the charity's head office and offer their services and expertise wherever they can be utilised by the charity.

There have been no new Trustees but it is our policy in due course to invite and encourage new Trustees to attend a series of short training sessions in which they will be briefed about the Charity in order to gain an understanding and a context within which it operates.

The Chief Executive will lead this induction on behalf on the Chair of the Trustees and in outline will cover the following:

- The main documents which set out the operational framework for the charity including the latest published accounts, resourcing and financial position
- Future plans and objectives
- The obligations of becoming Trustee
- The various Charity Commission publications signposted through the Commission's website such as The Essential Trustee
- A feedback session to understand if this process is beneficial and how it can be improved

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT

Related parties and co-operation with other organisations

Diagrama Foundation – Psychosocial Intervention is part of a larger network of charities in Spain which are Members of Diagrama International (Fundación Diagrama) who work in Europe, Africa and America developing centres, programmes, projects, research and initiatives. Since the beginning, Diagrama International was conceived as a network for collaboration and teamwork between its constituting and adherent members, but also with any organisation or entity, in the public, private or academic spheres, that wants to cooperate materialising viable and sustainable answers to the main problems that the groups are facing.

The charity has four wholly owned trading subsidiaries and a further three dormant subsidiaries. See note 15 for a summary of the subsidiaries operating under the parent charity.

Pay policy for senior staff

The directors consider that the board of directors, who are the charity's trustees, and the heads of service of the charity and its trading subsidiaries make up the key management personnel of the group in charge of directing and controlling, running and operating the group on a day to day basis. All trustees of the charity give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses are disclosed in note 7 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

Risk Management

The trustees actively review the risks which the charity faces on a regular basis, and will endeavour to build up reserves to three months expenditure in line with the stated reserves policy. The trustees recognise the inherently uncertain commercial climate within which the charity operates. The trustees have developed a risk register for the charity which identifies specific areas of risk, provide dates and details of actions to be taken to reduce risks faced by the charity.

Objectives and aims

Our charity's objectives as set out in the objects contained in the company's memorandum are to promote:

(a) the health (mental, psychological and physical), spiritual and educational development of all children and other young people; and to promote the moral, vocational and social development and improvement of children and other young people who are in need by reason of social difficulty or disadvantage, in order to integrate them into their communities, provide opportunities for them to develop their full capacities and enable them to become full members of society so that their conditions of life may be improved;

(b) and provide for the care, resettlement, education, training and rehabilitation of prisoners, ex-prisoners, offenders, ex-offenders and those at risk of offending and their families and dependents;

(c) and provide for the care, resettlement, education, training, rehabilitation and integration into society of persons affected by alcohol, drug and other addictions;

(d) and provide for the care, resettlement, education, training, rehabilitation and integration into society of refugees, asylum seekers and other immigrants, their families and dependents;

(e) and carry out and publish the useful results of research into:

(1) Social conditions affecting children and other young people, prisoners, ex- prisoners, offenders, ex-offenders, those at risk of offending, persons affected by alcohol, drug and other addictions, refugees, asylum seekers and other immigrants and their families and dependents of such persons; and

TRUSTEES REPORT

(2) The mental, psychological, spiritual, moral, social and physical needs of children and other young people, prisoners, ex-prisoners, offenders, ex-offenders, those at risk of offending, persons affected by alcohol, drug and other addictions, refugees, asylum seekers and other immigrants and the families and dependents of such persons and to promote the education of the public and other organisations in relation to the same.

The main aim of the Diagrama Foundation – Psychosocial Intervention currently is to promote the development of centres, programmes and research dedicated to the prevention, treatment and integration of children and young people in social difficulty, including those in custody and detention.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year endeavouring to ensure our activities remain at all times consistent with our aims and objectives. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and we seek to measure the benefits they have brought to those groups of people we set out to help.

The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

Group Strategic report

Principal risks and uncertainties

Cash flow risk - Due to the continual growth of the group there is a risk that the cash flow is strained during the purchase of assets from other organisations. The parent charity aims to improve the performance of the trading subsidiaries in order to generate further profits to assist with cash flow.

Liquidity risk – In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance.

The main focus of our work

Our main objectives for the year were those mentioned above. The strategies we utilised to meet these objectives included:

- creating a network and engaging talented staff to work together to ensure the best quality in our service
- providing a range of services that address the issues identified in the charity's objects
- working towards innovation, new ways of working and finding best practices

How our activities deliver public benefit

Our main activities throughout the year and who we tried to help are described below. All our charitable activities focus on the prevention, treatment and integration of disadvantaged people in social difficulty and are undertaken to further our charitable purposes for the public benefit.

Activities and performance

The group continues to operate in the care sector and there has been a drive in the past year to consolidate and cut costs where possible.

Since we were not successful in our bid to run a "secure school", we have reduced several important costs in our headquarters, which we were affording expecting to get the "secure school". i.e. This year we moved our office space from Anchorage House to something more suitable with the current situation derived from Covid-19. This has allowed the organisation more flexibility going forward.

TRUSTEES REPORT

In addition, Diagrama has been reviewing its costs, including the impact on our organisation over the long term of funding of Local Authority places, increases in the National Minimum Wage (NMW), CPI, and general running costs (including the Coronavirus factor) and letters have been written to Councils and users to set out our price increase for 2021 and 2022. In 2021 more than 90% of the Councils and users agreed our uplifts.

The group has been successful in relation to the tender for the provision of a Supported Living service for thirty-five people, encompassing nine properties situated within the London Borough of Bromley. The contract will commence on 1st April 2021 and it will be for an initial period of five years, with an option to extend on the same terms and conditions for two periods of up to two years each (a total of up to nine years).The annual fee offered was £1.7m.

At the beginning of COVID-19, there was concern on how it would affect the group as a whole. There has been continued concern throughout the pandemic and although the group incurred initial extra costs to ensure all customers and staff were adequately protected; it has since managed to continue to operate and perform well. During the year, the group applied for all the aid and grants offered by local and central authorities, including taking loan repayment holidays. This allowed the group to consolidation and focus on the care of its customers. Ultimately, the group is now in a strong financial position and we can see the same trend continuing into 2021-22.

Activities fall into the following categories:-

European Commission Projects

With Brexit we now have direct access to all EU funds, nevertheless, we were successful in relation to the Erasmum Project. This has been accepted for the 2021-22 year.

Project Name	Program	
E-PROFID	Erasmus+ KA226 - VET	The project aims to create a new professional profile for workers in the Social Care Sector by creating a new needs-driven digital communication vocational training course to give them access to upskilling and lifelong learning. Moreover it aims to foster "Professional Identity" for people with disabilities/other excluded groups, celebrating 'ability' and using cornerstones of Empowerment, Real Work & Quality.

Diagrama Healthcare Services Limited

Cabrini House – A home based in Orpington which specialises in care for adults with learning disabilities. The home has retained a 'Good' CQC rating. We are currently at full occupancy with 23 residents and we estimate that this level will be retained for several years due to the stable nature of the placement. Therefore, in the year we have invested in additional staff to ensure the level of care remains consistent with our standards.

Like Cabrini, Edensor achieved a 'Good' rating from the CQC three years ago and has maintained it this year. Since acquiring this 48-bed nursing home in late 2016, we have made substantial progress in all areas of operation and management. Staff training has been carried out and necessary remedial works completed on the building as necessary, although there is still room for improvement. Recruitment has continued to be an issue this year and is something that we are seeing across the sector. We have continued to recruit from overseas and staff that have come across so far seem to be thriving. Occupancy has remained consistent with an average of 46 beds filled throughout the year. This has been maintained post year end.

We have continued to develop a model across both homes that better meets the needs of clients, instead of simply, as is traditional in the UK, providing activities to fill in time. This idea is being developed using the

TRUSTEES REPORT

knowledge of Montessori Method which is based on the fundamental belief that adult with disabilities learn best by doing. With the Montessori Method, learning takes place in an environment where passive acceptance and memorisation of pre-existing knowledge are replaced with active pursuit of experiences. Instead of employee-directed group activities, adults with disabilities learning according to the Montessori Method are encouraged to discover activities on their own. They may work alone, with other residents or as part of a group.

We are developing experiences using Montessori training and we could utilise all that we have learnt in improving residents' quality of life, focusing on dementia and reminiscing. We are seeking grant funding to expand work in this area.

With regard to both Cabrini House and Edensor we believe we are making good progress towards delivering excellent service in the future.

Diagrama Children's Services Limited

Fostering – The past year has continued to see a steady development in fostering, but there is still room for improvement. We maintained our new relationship with Croydon, being a panel provider for them in the local area. We have seen excellent results this year getting fostering placements for 16 children compared to 12 children in 2020. This can be attributed to the drive and determination of our passionate workforce.

Fostering is a complex service and approving families to foster is a costly and drawn out process. We are therefore hoping to build on our partnerships in this area with a view to increasing our number of approved families so we are better able to meet demand.

Adoption – as with fostering, our practice is strong in this area and we continue to work hard to meet demand.

We approved a salary uplift for Adoption and Fostering employees in 2019 following recommendations from the COO. Additionally this year we have had changed the adoption and fostering manager. There new ideas have resulted in a positive income to profit.

United Safe Care Limited

Significant changes have been made to this arm of the business over the past two years. After ceasing security services from March 2018, we decided three years ago to focus on delivering detention and training services and unfortunately, in 2020 we decided to finish our last service, the provision of medical response, due to high central costs.

Since we were not successful in our bid to run the new "secure school" pilot (see below), we need to focus on other areas to keep the business in the current position until we try to get another opportunity to be successful in a new bid. Even though it has no activity at the moment, we are still in discussions with the Authority to provide services in the youth justice field. It is much unknown when it would happen as the Government still lost in their suggestions. It would take some time for them to let us know how they would like to proceed. However we need to maintain it open and ready in case there is a quick turn round.

Diagrama Semi Independent Services Limited

It has been three years since the over-16 semi-independent living services were launched in Canterbury. Willow House was working well from the beginning until September 2021 where it was left empty and it was finally closed in December. We opened a new home two years ago, Sycamore House, and another one last year, Alder House. So far these two homes are operating well and we expect if there is a demand for this type of facility in the Kent area and likely in other areas to be in a position to open further homes in the near future. We consider the expansion into this sector to be a good fit with the charity's overall objectives.

Future developments

We are focused on developing the different services we provide. A special focus is going to be on adoption and fostering, with the continued support of the new manager and also in further developing the new Support Living service.

TRUSTEES REPORT

With regards to any expansion plans, regarding new investment projects, we have begun a due diligence process for the acquisition of a new resource, called Duckyls farm centre, which will be similar than Cabrini centre (in terms of service, size and fees). This will allow Diagrama to expand its presence in the south of England, which is seen as a strong strategic location for the group. Furthermore, there is another project in study phase, a day care centre on Cabrini premises, but this is still in early stages of exploration.

Reserves policy

The charity requires reserves to ensure it can fulfil and complete the charitable obligations and commitments it enters into. The trustees believe that the level of unrestricted reserves that are freely available for its general purpose should aim to be the equivalent of three months total expenditure, approximately £250,000. The trustees will aim to achieve this level of reserves in the future.

Investment policy

At the present time, the reserves of the company are held as cash. A formal investment policy will be developed as the resources available grow. Investment powers are governed by the Memorandum and Articles, which permit monies not immediately required, to be invested in such investments, securities or property, as may be thought fit subject to conditions imposed or required by law.

Financial review

Overall expenditure for the year stood at £5,332,528, while income received was £6,039,904 meaning there was a net inflow of funds during the year of £707,376. As a result of this the group had net assets at the year end of £349,435 compared to net liabilities at the end of 2020 of £357,961. There were no restricted reserves held at the year-end which is in-line with the prior year.

Diagrama Children's Services Limited was a company purchased by Diagrama Foundation – Psychosocial Intervention on 15 March 2012. The profit for the year to 31 March 2021 is £415,560, and a gift aid distribution to the parent charity of £113,650 was made.

United Safe Care Limited was a company purchased by Diagrama Foundation – Psychosocial Intervention on 29 June 2012. The loss before tax for the year to 31 March 2021 is £28,606.

Diagrama Healthcare Services Limited was incorporated on 13 October 2014 as a subsidiary of Diagrama Foundation – Psychosocial Intervention. The profit for the period to 31 March 2021 is £930,822, and a gift aid distribution to the parent charity of £416,132 was made.

Diagrama Semi Independent Services was incorporated on 3 April 2014 as a subsidiary of Diagrama Foundation – Psychosocial Intervention. The profit for the year to 31 March 2021 is £139,559, and a gift aid donation to the parent charity of £29,436 was made.

Fundraising

No fundraising has been undertaken in the year as funds have been relied on from other sources. There has been no professional fundraiser employed and no complaints received.

Going concern

The directors acknowledge there was an overall deficit in unrestricted income funds carried forward of £1,121,905 before the revaluation reserve. However, net assets at the year-end were £349,435 and net current assets stood at £624,100. Due to the negative unrestricted reserves there is some indication that the business will need financial support going forward in order to continue as a going concern. The Trustees have received a letter of support from Fundación Diagrama (the Spanish organisation that has helped to set up and support Diagrama Foundation in the United Kingdom) that confirms that the parent company will provide both financial and other support to enable the business to continue trading for a period covering at least 12 months from the date of signing the accounts. Consequently, the accounts have been prepared on a going concern basis.

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES REPORT

Statement of Disclosure to Auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant audit information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditors that they ought to have individually taken, have taken all steps he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the board and signed on its behalf by:

.....

Mr Francisco Legaz Cervantes
Trustee

Date: ....20/12/24.....

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Statement of trustees' responsibilities

The trustees (who are also directors of Diagrama Foundation – Psychosocial Intervention for the purpose of company law) are responsible for preparing the Trustees' 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 charity 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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 which 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION

Opinion on financial statements

We have audited the financial statements of Diagrama Foundation – Psychosocial Intervention for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, balance sheet, consolidated cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable group's and company's affairs as at 31 March 2021 and of the group's 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group and parent company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Board of Trustees, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustee's Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report on by exception
In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Board of Trustees.

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records; 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.

Responsibilities of trustees
As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our

opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of our audit planning, we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which it operates to identify the key laws and regulations affecting the entity. The key laws and regulations we identified were health and safety, safeguarding, data protection, employment law and compliance with grant funding conditions. We also considered those laws and regulations

Auditor's responsibilities for the audit of the financial statements (continued)
that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, Charities Act 2011 and compliance with the Charities Statement of Recommended Practice.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the entity complies with laws and regulations and deals with reporting any issues if they arise.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur as part of the audit planning process. We determined that these risks are low considering the fact that the charity operates on a not for profit basis and so there would be no motivation for management to influence performance for individual gain.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

* We reviewed legal and professional costs to identify any non-compliance or legal costs in relation to non-compliance.
* We reviewed the board minutes for anything unusual.
* We made enquires to management regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements.
* We reviewed a sample of expenditure to confirm it has been incurred and allocated to the appropriate fund.
* We reviewed the risk register for anything unusual.
* We audited the risk of management override of controls through testing journal entries and other adjustments for appropriateness.

As part of our enquiries, we discussed with management whether there have been any known instances, allegations or suspicions of fraud of which there were none.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher that the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might state to the charitable company'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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....PKF Francis Clark.....

Thomas Roach FCA (Senior Statutory Auditor)
PKF Francis Clark
Chartered Accountants and Statutory Auditor

Lowin House
Tregolls Road
Truro
Cornwall
TR1 2NA

Date: .....21/12/21..

PKF Francis Clark is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2021

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £
Income and Endowments from:				
Donations and legacies	2	297,632	4,664	302,296
Other trading activities	3	5,364,909	-	5,364,909
Covid-19 Income		362,120	-	362,120
Other income	4	10,579	-	10,579
Total income		6,035,240	4,664	6,039,904
Expenditure on:				
Raising funds	5	(4,453,644)	-	(4,453,644)
Charitable activities	6	(865,660)	(4,664)	(870,324)
Other expenditure		(8,560)	-	(8,560)
Total expenditure		(5,327,864)	(4,664)	(5,332,528)
Net (expenditure)/income		**707,376**	**-**	**707,376**
Transfers				
Transfers between funds	24/25	-	-	-
Net (expenditure)/income before other recognised gains and losses		**707,376**	**-**	**707,376**
Other recognised gains/losses				
Gains on revaluation of fixed assets	13	20	-	20
(Losses)/gains on investment assets		-	-	-
Net movement in funds		707,396	-	707,396
Reconciliation of funds				
Total funds brought forward		(357,961)	-	(357,961)
Total funds carried forward		**349,435**	**-**	**349,435**

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2021

PARENT CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £
Income and Endowments from:				
Donations and legacies	25	772,506	4,664	777,170
Other trading activities		6,625	-	6,625
Covid-19 Income		25,588	-	25,588
Total income		804,719	4,664	809,383
Expenditure on:				
Charitable activities	25	(946,305)	(4,664)	(950,969)
Total expenditure		(946,305)	(4,664)	(950,969)
Net (expenditure)/income		**(141,586)**	**-**	**(141,586)**
Transfers				
Transfers between funds		-	-	-
Net (expenditure)/income before other recognised gains and losses		**(141,586)**	**-**	**(141,586)**
Other recognised gains/losses				
Gains on revaluation of fixed assets		20	-	20
(Losses)/gains on investment assets		-	-	-
Net movement in funds		**(141,566)**	**-**	**(141,566)**
Reconciliation of funds				
Total funds brought forward		(805,209)	-	(805,209)
Total funds carried forward		**(946,775)**	**-**	**(946,775)**

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

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2021

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Unrestricted funds £	Restricted funds £	2020 Total £
Income and Endowments from:			
Donations and legacies	171,777	17,537	189,314
Other trading activities	4,514,647	-	4,514,647
Other income	37,935	-	37,935
Total income	4,724,359	17,537	4,741,896
Expenditure on:			
Raising funds	(4,419,156)	-	(4,419,156)
Charitable activities	(915,280)	(32,143)	(947,423)
Other expenditure	(20,592)	-	(20,592)
Total expenditure	(5,355,028)	(32,143)	(5,387,171)
Net (expenditure)/income	**(630,669)**	**(14,606)**	**(645,275)**
Transfers			
Transfers between funds	-	-	-
Net (expenditure)/income before other recognised gains and losses	**(630,669)**	**(14,606)**	**(645,275)**
Other recognised gains/losses			
Gains on revaluation of fixed assets	-	-	-
(Losses)/gains on investment assets	-	-	-
Net movement in funds	(630,669)	(14,606)	(645,275)
Reconciliation of funds			
Total funds brought forward	272,708	14,606	287,314
Total funds carried forward	**(357,961)**	**-**	**(357,961)**

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2021

PARENT CHARITY STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the income and expenditure account)

	Unrestricted funds £	Restricted funds £	2020 Total £
Income and Endowments from:			
Donations and legacies	839,733	17,537	857,270
Other trading activities	29,436	-	29,436
Total income	869,169	17,537	886,706
Expenditure on:			
Charitable activities	(1,362,058)	(32,143)	(1,394,201)
Total expenditure	(1,362,058)	(32,143)	(1,394,201)
Net (expenditure)/income	**(492,889)**	**(14,606)**	**(507,495)**
Transfers			
Transfers between funds	-	-	-
Net (expenditure)/income before other recognised gains and losses	**(492,889)**	**(14,606)**	**(507,495)**
Other recognised gains/losses			
Gains on revaluation of fixed assets	-	-	-
(Losses)/gains on investment assets	-	-	-
Net movement in funds	**(492,889)**	**(14,606)**	**(507,495)**
Reconciliation of funds			
Total funds brought forward	(312,320)	14,606	(297,714)
Total funds carried forward	**(805,209)**	**-**	**(805,209)**

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2021

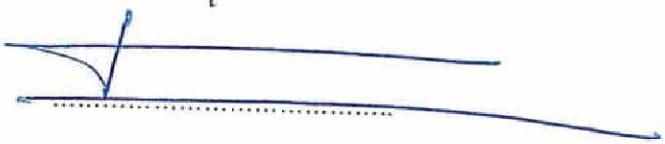
CONSOLIDATED AND PARENT CHARITY BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Fixed assets					
Tangible assets	13/14	4,233,524	4,284,760	4,157,620	4,210,046
Investments	15	-	-	901,402	901,702
Intangible assets	11/12	260,951	333,907	112,585	136,086
		4,494,475	4,618,667	5,171,607	5,247,834
Current assets					
Debtors	16	555,591	499,011	140,564	150,391
Cash at bank and in hand		931,303	222,032	11,342	6,219
		1,486,894	721,043	151,906	156,610
Creditors: amounts falling due within one year	17	(862,794)	(582,068)	(2,914,748)	(2,602,598)
Net current assets/ (liabilities)		624,100	138,975	(2,762,842)	(2,445,988)
Total assets less current liabilities		5,118,575	4,757,642	2,408,765	2,801,846
Creditors: amounts falling due after more than one year	19	(4,770,135)	(5,115,603)	(3,355,540)	(3,607,055)
Provisions for Liabilities		995	-	-	-
Net assets / (liabilities)		349,435	(357,961)	(946,775)	(805,209)
Funds					
Restricted income funds	25	-	-	-	-
Unrestricted income funds	24	(1,121,905)	(1,829,281)	(2,418,115)	(2,276,529)
Revaluation reserve		1,471,320	1,471,320	1,471,320	1,471,320
Total funds		349,435	(357,961)	(946,775)	(805,209)

The financial statements have been prepared in accordance with FRS 102.

CONSOLIDATED AND PARENT CHARITY BALANCE SHEET (continued)
AS AT 31 MARCH 2021

The financial statements on pages 13 to 40 were approved by the trustees, and authorised for issue on.....20/12/21.....and signed on their behalf by:



Mr Francisco Legaz Cervantes
Trustee

Registered company number: 06396577

DIAGRAMA FOUNDATION – PSYCHOSOCIAL INTERVENTION
(A COMPANY LIMITED BY GUARANTEE)

FOR THE YEAR ENDED 31 MARCH 2021

CONSOLIDATED CASH FLOW STATEMENT
AS AT 31 MARCH 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure) for the reporting period	707,376	(645,275)
Adjustments to cash flows from non-cash items		
Depreciation	98,872	120,246
Amortisation	72,956	72,956
Loss on disposal of tangible fixed assets	1,502	71,311
Impairment of goodwill	-	-
Income tax expense	8,560	20,592
Currency exchange	22,507	64,122
	204,397	349,227
Working capital adjustments		
(Increase)/decrease in debtors	(174,335)	256,383
Increase/(decrease) in creditors	90,450	(415,642)
Net cash flows from operating activities	827,888	(455,307)
Cash flows from investing activities		
Purchase of intangible fixed assets	-	-
Purchase of tangible fixed assets	(51,749)	(118,548)
Sale of tangible fixed assets	2,600	535,000
Net cash flows from investing activities	(49,149)	416,452
Cash flows from financing activities		
Value of new loans obtained during the period	-	379,000
Proceeds from issue of ordinary shares	-	-
Currency exchange	-	-
Repayment of loans and borrowings	(69,468)	(164,897)
Net cash flows from financing activities	(69,468)	214,103
Net (decrease)/increase in cash and cash equivalents	709,271	175,248
Cash and cash equivalents at 1 April	222,032	46,784
Cash and cash equivalents at 31 March	931,303	222,032

1. Accounting policies

The principal accounting policies applied in the preparation of these financial statements are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

Statement of compliance

The financial statements have been prepared in accordance with 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) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The consolidated accounts comprise those of Diagrama Foundation – Psychosocial Intervention and its four wholly owned trading subsidiaries – Diagrama Children's Services Limited, United Safe Care Limited, Diagrama Healthcare Services Limited and Opportunity Home to Grow Limited. The results of the subsidiary companies are consolidated on a line by line basis.

Diagrama Children's Services Limited, United Safe Care Limited, Diagrama Healthcare Services Limited and Diagrama Semi Independent Living Limited have prepared accounts for the 12 month period to 31 March 2021.

Diagrama Foundation – Psychosocial Intervention also had six dormant subsidiaries that have prepared dormant company accounts for the year ended 31 March 2021.

Basis of preparation

Diagrama Foundation – Psychosocial Intervention meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements for the year ended 31 March 2021 show an overall surplus in funds of £349,435 made up of unrestricted reserves of (£1,121,905) and a revaluation reserve of £1,471,340. However, net current assets at the year-end stood at £624,100. As set out further in note 22, the post year-end financial performance has been strong, nevertheless the deficit in unrestricted funds indicates that the business will need financial support going forward in order to continue as a going concern. The directors have received a letter of support from Fundación Diagrama (the Spanish organisation that has helped to set up and support Diagrama Foundation in the United Kingdom) that confirms that the parent company will provide both financial and other support to enable the business to continue trading for a period covering at least 12 months from the date of signing the accounts. Consequently, the accounts have been prepared on a going concern basis.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable
Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income
Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:
-The donor specifies that the grant or donation must only be used in future accounting periods; or
-The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other income
Where services are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

The value of services provided by volunteers is not incorporated into these financial statements.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Turnover in the subsidiary companies represents amounts chargeable in respect of the sales of services.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the assets use. Other support costs are allocated based on the spread of staff.

Raising funds
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities
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.

Taxation
The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 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.

Goodwill

Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Amortisation method and rate
Goodwill	10% straight line

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Class	Depreciation method and rate
Freehold property (excluding land)	2% straight line
Improvements to property	2% straight line
Plant and machinery	25% straight line
Fixtures and fittings	25% straight line
Motor vehicles	25% reducing balance
Computer equipment	25% reducing balance

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 10 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at year end.

Trade Debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and cash deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange
Transactions in foreign currencies are recorded at the rate of exchange during the period and their balance sheets at the rates ruling at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity.

Other exchange differences are recognised in the statement of financial activities in the period in which they arise except for:

1) Exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and

2) In the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund Structure

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangements constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Donations	177,692	-	177,692	121,777
Gift Aid Tax reclaim	-	-	-	-
Grants receivable	119,940	4,664	124,604	67,537
	297,632	4,664	302,296	189,314

3. Other trading activities

	Unrestricted funds £	2021 Total £	2020 Total £
Sale of services	5,364,909	5,364,909	4,514,647
	5,364,909	5,364,909	4,514,647

4. Other income

	Unrestricted funds £	2021 Total £	2020 Total £
Fees and supplies	6,625	6,625	29,436
Other income	3,954	3,954	8,499
Covid-19 income	362,120	362,120	-
	372,699	372,699	37,935

5. Raising funds

	Unrestricted funds £	2021 Total £	2020 Total £
Costs of raising funds	4,453,644	4,453,644	4,419,156
	4,453,644	4,453,644	4,419,156

6. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Costs of charitable activities	830,340	4,664	835,004	904,274
Governance Costs	35,320	-	35,320	43,149
	865,660	4,664	870,324	947,423

7. Trustees' remuneration and expenses

During the year the Charity made the following transactions with trustees:

Ms Maureen Walby
£Nil (2020: £Nil) of expenses were reimbursed to Ms Maureen Walby during the year.

Mr Francisco Legaz Cervantes
£415 (2020: £931) of expenses were reimbursed to Mr Francisco Legaz Cervantes during the year.
Mr Francisco Legaz Cervantes also provided consultancy services to the charity in the year totalling £11,600 (2020: £2,400)

At the balance sheet date the amount due from Mr Francisco Legaz Cervantes was £nil (2020: £Nil).

No other trustees, nor any persons connected with them, have received any other remuneration from the Charity during the year.

8. Net incoming resources for the year

	2021 £	2020 £
Net incoming resources is stated after charging:		
Foreign currency (gains)/losses	22,507	64,122
Depreciation and other amounts written off tangible fixed assets	98,872	120,246
(Gains)/losses on revaluation of fixed assets	(20)	-
Amortisation of goodwill	72,956	72,956

9. Employees

Employment costs
The aggregate payroll costs were as follows:

	2021 £	2020 £
Wages and salaries	2,981,656	2,764,953
Social security	239,767	216,656
Pension costs	65,267	64,288
	3,286,690	3,045,897

The monthly average number of persons (including senior management team) employed by the Charity during the year were as follows:

	2021 No	2020 No
Carers, secure transportation, administration and management	155	142

No employee received emoluments of more than £60,000 (2020: none more than £60,000).

The key management personnel of the Charity are the heads of services and the CEO. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the Charity was £187,988 (2020: £209,299).

10. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in the financial statements of the parent; however corporation tax liabilities arise on any taxable profits of the trading subsidiaries, where the taxable profits have not been donated to the parent charity.

	2021 United Safe Care Ltd	Diagrama Children's Services Ltd	2020 United Safe Care Ltd	Diagrama Children's Services Ltd
Current tax				
Corporation tax charge	-	-	-	-
Deferred tax				
Origination and reversal of timing differences	(936)	(7,624)	(1,211)	(19,381)

11. Intangible fixed assets

Group	Goodwill £	Total £
Cost		
At 1 April 2020	960,705	960,705
Additions	-	-
Impairments	-	-
Disposals	-	-
At 31 March 2021	960,705	960,705
Amortisation		
At 1 April 2020	626,798	626,798
Amortisation for the year	72,956	72,956
Eliminated on disposal	-	-
At 31 March 2021	699,754	699,754
Net book values		
At 31 March 2021	260,951	260,951
At 31 March 2020	333,907	333,907

12. Intangible fixed assets

Charity	Goodwill	Total
	£	£
Cost		
At 1 April 2020	235,006	235,006
Additions	-	-
Disposals	-	-
At 31 March 2021	235,006	235,006
Amortisation		
At 1 April 2020	98,920	98,920
Amortisation for the year	23,501	23,501
At 31 March 2021	122,421	122,421
Net book values		
At 31 March 2021	112,585	112,585
At 31 March 2020	136,086	136,086

13. Tangible fixed assets

Group	Land & buildings freehold £	Office equipment & fixtures £	Motor vehicles £	Total £
Cost / Valuation				
At 1 April 2020	4,296,044	603,315	71,715	4,971,074
Additions	-	29,249	20,833	50,082
Revaluation	-	-	-	-
Disposals	-	-	(23,710)	(23,710)
At 31 March 2021	4,296,044	632,564	68,838	4,997,446
Depreciation				
At 1 April 2020	124,816	512,290	49,208	686,314
Charge for the year	35,843	57,025	6,005	98,873
Write back on revaluation	-	-	-	-
Eliminated on disposal	-	-	(21,265)	(21,265)
At 31 March 2021	160,659	569,315	33,948	763,922
Net book values				
At 31 March 2021	4,135,385	63,249	34,890	4,233,524
At 31 March 2020	4,171,228	91,025	22,507	4,284,760

Revaluations

The land & buildings held in Diagrama Foundation – Psychosocial Intervention are held at a revalued amount following a revaluation on 23 April 2018 by independent qualified valuers from Davis Coffer Lyons.

The freehold land & buildings and improvements to freehold property held in Diagrama Children's Services Limited were revalued on 23 September 2016 by independent qualified valuers from Lambert Smith Hampton.

The historical cost of the revalued properties was £1,192,949 (2020: £1,192,949). The depreciation to date on the historical cost basis is £149,947(2020: £126,088).

14. Tangible fixed assets

Charity	Land & buildings freehold £	Office equipment & fixtures £	Motor vehicles £	Total £
Cost				
At 1 April 2020	4,296,044	431,625	30,711	4,758,380
Additions	-	-	22,500	22,500
Revaluation	-	-	-	-
Disposals	-	-	(23,710)	(23,710)
At 31 March 2021	4,296,044	431,625	29,501	4,757,170
Depreciation				
At 1 April 2020	124,816	397,914	25,604	548,334
Charge for the year	35,843	33,711	1,787	71,341
Write back on revaluation	-	-	-	-
Eliminated on disposal	-	-	(20,165)	(20,165)
At 31 March 2021	160,659	431,625	7,266	599,550
Net book values				
At 31 March 2021	4,135,385	-	22,235	4,157,620
At 31 March 2020	4,171,228	33,711	5,107	4,210,046

15. Fixed asset investments

	Group £	Charity £
Cost		
At 1 April 2020	-	901,702
Additions	-	-
Impairment	-	(300)
At 31 March 2021	-	901,402

All fixed asset investments are held within the United Kingdom.

The charity holds more than 20% of the share capital of the following companies:-

Subsidiary undertakings	Country of Incorporation	Principal Activity	Class	%
Diagrama Children's Services Limited	England	Adoption and fostering	Ordinary	100
United Safe Care Limited	England	Secure transportation	Ordinary	100
Diagrama Healthcare Services Limited	England	Provision of care	Ordinary	100
Diagrama Semi Independent Living Limited	England	Provision of semi-independent living	Ordinary	100
Diagrama Hassockfield Limited	England	Dormant	Ordinary	100
Basta UK Limited	England	Dormant	Ordinary	100
Diagrama Medway Limited	England	Dormant	Ordinary	100

Subsidiary undertakings	Period End	Capital & Reserves	Profit/(Loss) for the period before tax
Diagrama Children's Services Limited	31/03/2021	£652,832	£423,184
United Safe Care Limited	31/03/2021	(£470,687)	(£27,670)
Diagrama Healthcare Services Limited	31/03/2021	£1,315,530	£930,822
Diagrama Semi Independent Living Limited	31/03/2021	£166,262	£139,559
Diagrama Hassockfield Limited	31/03/2021	£100	-
Basta UK Limited	31/03/2021	£100	-
Diagrama Medway Limited	31/03/2021	£100	-

16. Debtors

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade debtors	309,010	252,465	-	5,006
Amounts due from subsidiary undertaking	-	-	49,250	29,005
Other debtors	47,988	64,368	27,937	24,305
Deferred Tax	-	9,555	-	-
Prepayments and accrued income	198,593	172,623	63,377	92,075
	555,591	499,011	140,564	150,391

17. Creditors: amounts falling due within one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Bank loans and overdraft	366,569	187,873	278,142	149,186
Corporation tax payable	-	-	-	-
Other taxes and social security costs	56,505	53,755	7,281	6,374
Outstanding pension contributions	650	6,911	-	-
Trade creditors	107,572	152,030	57,554	56,849
Other creditors	26,826	22,439	340	1,375
Amounts owed to subsidiary undertakings	-	-	2,420,00	2,327,465
Amounts owed to associated undertakings	78,974	-	78,974	-
Short term loans	17,477	22,971	17,477	22,471
Accruals and deferred income	208,221	136,089	54,780	38,878
	862,794	582,068	2,914,748	2,602,598

The bank loans due in under 1 year in the parent entity include a secured loan of £190,600 (2020: £58,800); which is guaranteed by Fundación Diagrama with a further charge over one of the properties owned by the parent.

The bank loan due in under 1 year in Diagrama Healthcare Services Limited totals £88,427 (2020: £38,687); the loan is secured by both floating charge and fixed charges on all the assets held in Diagrama Healthcare Services Limited, together with a cross guarantee.

18. Deferred income

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Balance as at 1 April	423	376	423	-
Amounts released to other trading income	-	(376)	-	-
Amounts deferred in the year	-	423	-	423
Balance as at 31 March	423	423	423	423

19. Creditors: amounts falling due after more than one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Bank loan	2,872,865	3,168,086	1,458,270	1,659,538
Other creditors	-	-	-	-
Amounts owed to associated undertaking	1,897,270	1,947,517	1,897,270	1,947,517
Provisions	(995)	-	-	-
	4,769,140	5,115,603	3,355,540	3,607,055
Loans				
Repayable in five years or more	639,147	865,975	639,147	865,975

The bank loan due in over 1 year in the parent entity include a secured loan of £1,458,270 (2020: £1,659,538); which is guaranteed by Fundación Diagrama with a further charge over one of the properties owned by the parent.

The bank loan due in over 1 year in Diagrama Healthcare Services Limited totals £1,414,595 (2020: £1,508,548); the loan is secured by both a floating charge and fixed charges on all the assets held in Diagrama Healthcare Services Limited.

20. Commitments

Operating lease commitments
Group

As at 31 March 2021 the group had total commitments under non-cancellable operating leases as follows:-

Operating leases which expire:

	31 March 2021	31 March 2020
	£	£
Land and buildings		
Within one year	8,074	148,852
Between 2 and 5 years	-	-
Over five years	-	-
	8,074	**148,852**
Other		
Within one year	21,885	14,421
Between 2 and 5 years	32,799	44,824
Over five years	-	-
	54,684	**59,245**

Operating lease commitments
Charity

As at 31 March 2021 the parent charity had total commitments under non-cancellable operating leases as follows:-

Operating leases which expire:

	31 March 2021	31 March 2020
	£	£
Land and buildings		
Within one year	8,074	148,852
Between 2 and 5 years	-	-
Over five years	-	-
	8,074	**148,852**
Other		
Within one year	936	936
Between 2 and 5 years	936	1,872
Over five years	-	-
	1,872	**2,808**

21. Related party transactions

Controlling entity

The charity is controlled by its trustees. Two of the trustees of the charity are also trustees of Fundación Diagrama, a Spanish organisation. Fundación Diagrama therefore have significant influence over the running of the charity.

Related party transactions – Parent charity

During the year Fundación Diagrama provided staff and IT services to the group with an estimated value of £83,220 (2020: £77,480). Diagrama Foundation – Psychosocial Intervention paid interest of £82,521 (2020: £31,036) to Fundación Diagrama during the year. At the balance sheet date the amount due to Fundación Diagrama was £1,976,245 (2020: £1,947,517) which has been adjusted for exchange rate movements.

22. Going concern

Diagrama Foundation – Psychosocial Intervention
The charity has generated a deficit during the year of £141,586 and currently has net liabilities of £946,774. However, the group generated a surplus of £707,396 and had net assets of £349,435 as at 31 March 2021. Due to the net liabilities in the parent, there is some indication that the business will need financial support going forward in order to continue as a going concern. However the group has not been adversely affected by the Covid-19 pandemic with the group overall having its best performance to date. This has continued into the 2021-22 year.

As a result the latest management accounts to September 2021 show that the group had generated a surplus of £764,611 in the period. In addition the directors have received a letter of support from Fundación Diagrama (the Spanish organisation that has helped to set up and support Diagrama Foundation in the United Kingdom) that confirms that they will provide both financial and other support to enable the charity and group to continue operating for a period covering at least 12 months from the date of signing the accounts.

As a result of the above the directors consider that is remains appropriate to prepare the accounts on a going concern basis.

United Safe Care Limited (Subsidiary company)
The performance of the company has improved slightly upon the prior year, generating a financial loss before tax across the company's activities as a whole of £27,670 in the year. The company is currently showing net current liabilities on the balance sheet of £470,787. The trade of the company was ceased in November 2019, however discussions are currently being undertaken in relation to a new contract with the local authorities. Although, the company is currently relying on the support of other subsidiaries to support the company, with these discussions going on the director considered that it remains appropriate to prepare the accounts on a going concern basis.

23. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2021 as represented by:			
Intangible fixed assets	260,951	-	260,951
Tangible fixed assets	4,233,524	-	4,233,524
Current assets	1,486,894	-	1,486,894
Current liabilities	(862,794)	-	(862,794)
Long-term liabilities	(4,769,140)	-	(4,769,140)
	349,435	-	349,435

Comparative information in respect of the preceding period is as follows:

	Unrestricted funds £	Restricted funds £	Total funds £
Intangible fixed assets	333,907	-	333,907
Tangible fixed assets	4,284,760	-	4,284,760
Current assets	721,043	-	721,043
Current liabilities	(582,068)	-	(582,068)
Long-term liabilities	(5,115,603)	-	(5,115,603)
	(357,961)	-	(357,961)

24. Unrestricted funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Other gains/ (losses) £	At 31 March 2021 £
Unrestricted funds – group	(357,961)	6,035,240	(5,327,864)	-	20	349,435
Unrestricted funds – charity	(805,209)	804,719	(946,305)	-	20	(946,775)

Comparative information in respect of the preceding period is as follows:

	At 1 April 2019 £	Incoming resources £	Outgoing resources £	Transfers £	Other gains/ (losses) £	At 31 March 2020 £
Unrestricted funds – group	272,708	4,724,359	(5,355,028)	-	-	(357,961)
Unrestricted funds – charity (as restated)	(312,320)	869,169	(1,362,058)	-	-	(805,209)

25. Restricted funds – group and charity

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Other gains/ (losses) £	At 31 March 2021 £
Tesco bags for help	-	4,664	(4,664)	-	-	-
	-	4,664	(4,664)	-	-	-

Comparative information in respect of the preceding period is as follows:

	At 1 April 2019 £	Incoming resources £	Outgoing resources £	Transfers £	Other gains/ (losses) £	At 31 March 2020 £
GALA	14,606	17,537	(32,143)	-	-	-
	14,606	17,537	(32,143)	-	-	-

Purposes of restricted funds

GALA – The purpose of this fund is to develop innovation from each country to jointly help overcome the barriers facing all learners.

Tesco bags for help – The purpose of this fund is to help and support foster carer panels.

26. Company limited by guarantee

Diagrama Foundation – Psychosocial Intervention is a company limited by guarantee and accordingly does not have any share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.