

# DAME HANNAH ROGERS TRUST 2019 LIMITED

England & Wales · Charity number 1194836

## Details

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**Other names** DAME HANNAH ROGERS CHARITY, HANNAHS

**Status** Registered

**Legal form** Charitable company

**Company number** [11878746](#)

**Registered** 2021-06-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Dame Hannahs  
Woodland Road  
Ivybridge  
PL21 9HQ

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**Website** [www.discoverhannahs.org](http://www.discoverhannahs.org)

## Activities

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**Objects:** (A) THE RELIEF OF PEOPLE IN NEED BY REASON OF DISABILITY, BY THE INCLUSIVE PROVISION OF CARE, ADVOCACY, INTEGRATION, LEARNING, TRAINING AND OTHER SUPPORT SERVICES WITH A PREFERENCE GIVEN TO THOSE WHO ARE, OR WHOSE PARENTS OR GUARDIANS ARE, RESIDENT IN DEVON OR CORNWALL;(B) TO ADVANCE EDUCATION AND UNDERSTANDING RELATING TO THE CARE, TRAINING AND DEVELOPMENT OF PERSONS WITH DISABILITIES AND THEIR INTEGRATION INTO WIDER SOCIETY, IN PARTICULAR BY:I. THE PROVISION OF TRAINING AND LEARNING OPPORTUNITIES FOR THE FAMILIES, CARERS AND ASSOCIATED PROFESSIONALS OF PEOPLE WITH DISABILITIES SUPPORTED BY THE COMPANY IN ORDER TO HELP DEVELOP THEIR INDIVIDUAL CAPABILITIES, COMPETENCIES, AND SKILLS; ANDII. THE PROVISION OF TRAINING AND LEARNING OPPORTUNITIES TO THE PUBLIC, INCLUDING PROMOTING RESEARCH AND DISSEMINATING THE USEFUL RESULTS.

**Activities:** THE CHARITY EXISTS FOR PEOPLE WITH A RANGE OF DISABILITIES THROUGH OUR YOUNG ADULT TRANSITION PROJECT, ACCESSIBLE ACCOMMODATION, FACILITIES & ACTIVITIES.

WE ALSO PROVIDE ASSESSMENTS, TRAINING, SUPPORT AND ADVISORY SERVICES IN RELATION TO DISABILITY THROUGH OUR HIGHLY TRAINED & SKILLED STAFF.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Recreation
- **Who:** People With Disabilities

## Geography

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- Cornwall
- Devon
- Plymouth City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,245,855	£7,227,440	£2,347,415	205
2024-03-31	£6,590,147	£6,478,605	£2,329,000	193
2023-03-31	£6,517,159	£6,100,691	£2,208,762	189
2022-03-31	£5,474,475	£3,682,181	£1,792,294	194

## Trustees

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Name	Role	Appointed
<b>Professor David Coslett</b>	Chair	2023-01-24
Nicola Marie Kelly		2024-07-16
Nikki Henderson		2024-04-17
PAUL BOYS		2019-03-13
Simon Morris		2019-03-13
Tony Lumb		2022-07-21

**DAME HANNAH ROGERS TRUST 2019 LIMITED**

England & Wales - Charity number 1194836

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# Accounts

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## **Dame Hannah Rogers Trust 2019 Limited**

(A company limited by guarantee)

### **Annual Report and Financial Statements Year Ended 31 March 2025**

Company registration number: 11878746

Charity registration number: 1194836

# Dame Hannah Rogers Trust 2019 Limited

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# Dame Hannah Rogers Trust 2019 Limited

## Reference and Administrative Details

### Trustees

Professor David Coslett (Chair)  
Paul Boys  
Simon Morris  
Tony Lumb  
Nigel Godefroy  
Katie Jones (appointed 17 April 2024)  
Nikki Henderson (appointed 17 April 2024)  
Nicola Kelly (appointed 16 July 2024)

### Senior Management / Leadership Team

James Derrick, Director of Finance and Company Secretary  
Wayne Fulton, Director of Care Services  
Samantha Bryant, Clinical Lead  
Louise Hookins, Registered Manager (Hannahwood Transitions)  
Karen Palmer, Registered Manager (Hannahwood Mews)  
Kim Bindon, Registered Manager (Arthur Care Home)  
Daniel Burke, Head of Fundraising & Retail  
Chris Alphey, Head of IT

**Charity Registration Number** 1194836

**Company Registration Number** 11878746

The charity was incorporated on 13 March 2019.

## **Dame Hannah Rogers Trust 2019 Limited**

### Reference and Administrative Details

<b>Registered Office</b>	Woodland Road Ivybridge Devon PL21 9HQ
<b>Charity website</b>	<a href="http://www.discoverhannahs.org">www.discoverhannahs.org</a>
<b>Auditor</b>	PKF Francis Clark Statutory Auditor Melville Building East Unit 18, 23 Royal William Yard Plymouth PL1 3GW
<b>Solicitors</b>	Tozers Solicitors LLP Broadwalk House Southernhay West Exeter Devon EX1 1UA
<b>Insurance advisors</b>	Marsh Commercial Melville Building Royal William Yard Plymouth Devon PL1 3GW

# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025. The group consolidates the accounts of Dame Hannah Rogers Trust 2019 Limited (the Charity), Hannahs (1988) Limited, Hannahs Limited and the dormant Dame Hannah Rogers School charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

### Core values

Our charitable objects are...

a) the relief of people in need by reason of disability, by the inclusive provision of care, advocacy, integration, learning, training and other support services with a preference given to those who are, or whose parents or guardians are, resident in Devon or Cornwall;

b) to advance education and understanding relating to the care, training and development of persons with disabilities and their integration into wider society, in particular by:

(i) the provision of training and learning opportunities for the families, carers and associated professionals of people with disabilities supported by the Charity in order to help develop their individual capabilities, competencies, and skills; and

(ii) the provision of information, support and learning opportunities to the public including promoting research and disseminating the useful results.

### The need

Of the UK's population, 19% of working age adults live with a disability. The challenges for people living with disabilities are considerable, particularly in childhood but the focus placed on the opportunities and the development needs of children does ensure a greater level of commitment to beneficial outcomes. However serious challenges remain for adults with disabilities. As children transition to adulthood, funding and care protocols dramatically change. This leaves many in the sometimes traumatic position of navigating what is - for all young adults - a naturally difficult time, without the stability of vital care and support.

Today's economic climate poses a further challenge with funding being extremely difficult. Young adults with physical and learning disabilities need extra support and local social services are often stretched. It is critical therefore that support is available both professionally and within peer groups as many need to reach out for help.

### Mission

Our mission is to empower, advocate and enrich the lives of adults with a range of disabilities.

The Charity has a tradition of innovation, meaning that it is constantly working to be at the cutting edge of providing services and support for people in need. Staying true to the spirit of its founder, the Charity always looks at how people are supported in today's society and exactly what is needed to enable everyone to thrive and live life to the full; whether that be care, advice, support, development and therapies, or simply a sense of belonging. We have, and always will be, their champions and their families' champions.

## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report

#### Who we are

The Dame Hannah Rogers Trust 2019 Limited (Dame Hannahs) is a long-established charity based in Ivybridge, Devon, that has been enriching and empowering the lives of disadvantaged and disabled children and adults for nearly 260 years. Founded in 1767 we are one of the UK's oldest charities and when created our aim was to support "the poor and unfortunate children of Plymouth" but as society and times have changed, we have also done so to ensure we now support the current days most in need.

Our Ivybridge site has provided dedicated support for children and young people with disabilities since 1925, operating historically as one of the UK's first orthopaedic hospitals and later as a specialist school for children with Cerebral Palsy. In 1958, we became the first organisation in the UK to open a school specifically for children with Cerebral Palsy on our current site.

As mainstream and special schools expanded provision for children with profound and multiple learning disabilities (PMLD), demand for our children's placements declined. In response, the Trust took the strategic decision to withdraw from children's services and focus on supporting adults with complex needs, as the need for this service was clear.



#### Why our work is important

Public Health England (PHE) 2020 identified 10,032 children with PMLD (profound and multiple learning disabilities) 14% of children registered with a learning disability. 80% of these are in special schools or care homes and will need to transition to adult placements. There is no other provision in East Cornwall or South Devon for adults offering similar care or opportunities for people with PMLD.

Our residents with PMLD are like everyone else, unique individuals and here at Dame Hannahs we respect each person's needs and specifically and individually adapt our care for them.

Our residents often have more than one disability, most of which are profoundly intellectual. They have difficulty communicating, often requiring staff and family to interpret their responses and intent. They frequently have other, additional, disabling conditions which may include:

- Physical disabilities restricting mobility and risk to body shape.
- Sensory impairments and processing difficulties;
- Complex health needs (e.g., epilepsy, respiratory issues, dysphagia and eating or drinking problems);
- "Coping behaviours" which may present as challenging;
- Mental health challenges.

The entire Dame Hannah's team are dedicated to ensuring that the best care possible is given to the adults we support.

## **Dame Hannah Rogers Trust 2019 Limited**

### **Trustees' Report**

#### **Service aims and objectives**

Our principal aim is to provide a safe home in the community, in which each individual can be supported to live the life they want, in accordance to their needs, wants, wishes and preferences...Yes, it really is that simple!

Dame Hannahs aims to provide an environment where people feel at home, comfortable with their peer group and most importantly, valued as an individual. Each setting has a number of constant objectives, which will help us achieve the essential element of our principle aim.

#### **Our Aims:**

- To provide an inclusive and welcoming environment, where people feel happy, safe and secure.
- To enable each person to live as independently as possible, with privacy, dignity and respect.
- To enable each person to make their own informed choices about the care and support they receive, by keeping them at the centre.
- To empower and enrich the lives of the people we support, in a way that is meaningful to them as individuals.
- To provide a wide range of social and therapeutic activities to promote choice, independence and well-being.
- To ensure that safeguards are in place to keep people safe.

#### **Our Objectives:**

- To ensure that each individual has a consistent team of care support workers who are highly trained, motivated and committed to meet their specific needs and outcomes.
- To support people to develop and maintain their social skills and relationships, both within their home and within the local and wider community.
- Provide help and support which will enable people to make informed choices, realise their full potential and contribute as much as possible towards their care and support needs.
- To make decisions in people's best interests, where people lack capacity.
- Provide a relaxed, friendly and safe environment at all times, where individuals feel valued and secure.
- To provide accessible equipment and resources to meet the needs of the people we support.
- Ensure that individual needs are met in a person-centred way.

#### **To achieve our aims and objectives, the Trust will:**

- Create a happy, motivated and dedicated workforce.
- Apply a person-centred approach which adapts in line with the changing needs of the individual.
- Develop and maintain strong working relationships with each individual and their significant others, and ensure that their views and ideas are considered.
- Continually monitor the quality of the service that we provide and make changes accordingly.
- Continually develop all activities which are consistent with the needs and preferences of the people we support.
- Provide an inclusive environment for staff and the people we support.
- Provide opportunities for people to try new things.
- Maintain a safe and supportive environment.
- Promote equality, diversity and inclusivity.
- Provide adequate and safe staffing.
- Be transparent when things go wrong.

## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report

#### **Philosophy of Care**

Dame Hannahs aims to provide individuals with a secure, relaxed and homely environment in which their care, well-being and comfort are of prime importance. The Trust works on the established principle that; people with physical and associated disabilities have the same intrinsic rights as anyone else in society, have the right to develop as individuals and make informed choices about their lives.

In line with the above, all care support workers will strive to preserve and maintain the dignity, individuality and privacy of people within a warm and caring atmosphere, and in doing so, will be sensitive to individual's ever-changing needs. Such needs may be cultural, psychological, spiritual, emotional and social.

A continuous staff training programme is implemented to ensure that our high standards are maintained in line with developments of best practice within care, which may be laid down in relevant Legislation, Regulations, Policies and Procedures and by the Care Quality Commission.

#### **Staff Values**

Dame Hannahs staff values underline our core aims and objectives. Everyone who works or volunteers strives to follow our six core values.

- **Adult First Approach:** The people that we support are central to our thinking and actions, and the reason we work for the Trust.
- **One Team:** Every role within the Trust is important and plays a part in the service we deliver. We work collaboratively and use our different skills and perspectives to move the Trust forward.
- **Integrity:** We work transparently and openly. We hold our colleagues and ourselves accountable, and build trust through responsible actions and honest relationships.
- **Respect:** We value everyone, and treat the people we support and our colleagues with dignity, professionalism and respect.
- **Professionalism:** We are professional. We challenge each other, understand professional boundaries, and hold each other accountable for our actions and words.
- **Compassion:** We actively try to understand and empathise with the people we support and our colleagues, without assumptions or judgement. We celebrate success together and motivate each other in a positive and supportive way.

Dame Hannahs provides residential placements and day placements for adults (aged 18+) from Devon and Cornwall with a wide range of complex, profound and multiple disabilities (PMLD).

Our mission is to empower, advocate and enrich the lives of adults with complex and high-level physical disabilities.

Today, Dame Hannahs provides a unique and holistic service for adults with PMLD and complex medical needs. Our specialist adapted accommodation enables individuals to live as independently as possible in a safe, supportive, and homely environment. Central to our approach is our on-site multidisciplinary team, which allows us to deliver 24-hour, wraparound care and support. This includes:

- Nursing and personal care;
- Physiotherapy;
- Occupational Therapy;
- Speech and Language Therapy

## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report

This integrated model ensures that each individual adult receives consistent, personalised support tailored to their needs and aspirations.

At Dame Hannahs, we are committed to enabling the people we support to live full, meaningful lives. We support them to grow in confidence, develop socially and emotionally, and pursue personal goals, all within a compassionate and inclusive community.

#### **Our Services**

Dame Hannahs provides both residential placements and a day service provision for adults with complex physical disabilities, as well as associated sensory, communication, and learning difficulties.

Our highly trained multidisciplinary team of professionals, provide personalised support to ensure that each individual can fully engage in these activities, benefiting from a stimulating and inclusive environment.

At the date of this report we provide 24-hour care for 38 residents and support 4 day placements through highly tailored, holistic programmes. Many of the individuals we support are non-verbal, have life-limiting conditions, and require complex clinical and therapeutic interventions to manage day-to-day living.

- 20 adults reside in the residential bungalows (Hannahwood Transitions), CQC overall Good with Outstanding in Caring.
- 12 adults reside in Hannahwood Mews. CQC overall Good with Outstanding in Responsiveness.
- 6 adults reside in Arthur (the adapted bungalow within Ivybridge). CQC overall rating: Good.
- 4 adults are non-residential.

#### **Physical Health & Wellbeing**

- Specialist Care & Medical Support. Dame Hannahs provides 24/7 nursing and personal care, ensuring that complex medical needs are met.
- Physiotherapy & Hydrotherapy. Regular physiotherapy sessions help maintain mobility and reduce discomfort, while our hydrotherapy pool supports muscle relaxation and movement.
- Adaptive Physical Activities. Residents and non-residential users share in wheelchair-friendly exercise programs, yoga, sensory walks, and adapted sports to improve physical fitness and prevent deterioration.
- Healthy Nutrition & Dietary Support. A tailored diet plan ensures nutritional needs are met, improving overall health and energy levels.

#### **Mental Health & Emotional Wellbeing**

- Individualised Support Plans. Each person has a personalised care plan focused on emotional, social, and physical needs.
- Sensory Rooms & Therapy. Multi-sensory environments, including music therapy, aromatherapy, and tactile engagement, provide relaxation and stimulation, helping to regulate emotions.
- Eye-gaze technology. Communication devices to promote independence and enable users to express needs, desires and thoughts more effectively.
- One-on-One & Group Activities. Encouraging social interaction through group games, storytelling, and activities, creating a sense of belonging and emotional stability.

#### **Social Inclusion & Personal Development**

- Community Engagement & Outings. Trips to local attractions, cafes, and events reduce isolation and encourage social interaction.
- Life Skills & Independence Training. Where possible, individuals are supported in developing daily living skills, promoting autonomy and confidence.
- Creative & Recreational Therapies. Activities like art, drama, and gardening therapy enhance self-expression and emotional resilience.

## **Dame Hannah Rogers Trust 2019 Limited**

### **Trustees' Report**

#### **Accessible Leisure & Social Spaces**

- Cinema & Music Rooms. Entertainment and creative arts provide enjoyment and relaxation.
- "Bar" & Lounge Areas. Social spaces help residents and visitors connect in a relaxed setting.
- Games & Sensory Play. Activities like ping pong, interactive games, and puzzles support cognitive engagement and motor skills.

#### **Support for Families & Caregivers**

- Counselling & Emotional Support. Families receive guidance, emotional support, and a sense of community through Dame Hannahs' network.

#### **A Stable, Nurturing Environment**

- Safe & Purpose-Built Facilities. The setting is designed to reduce anxiety, increase comfort, and promote safety for those with PMLD.
- Dedicated & Skilled Staff. Highly trained professionals provide compassionate, individualised support, ensuring everyone receives the care they need.

Many of our adults have life-limiting conditions and will spend much of the rest of their lives in our care and living on the Ivybridge site. Therefore, it is essential that this seamless integration of clinical and therapeutic support ensures that each person's care is consistent, compassionate and empowering.

# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

### **Our Facilities**

Individuals in receipt of a funded placement will have access to all the communal areas and facilities that the Trust has to offer:

- A Creative Arts space: with specially adapted equipment, allowing individuals wishing to participate in Art and Design.
- An interactive music and sensory area; in which individuals will have the facilities to communicate using music, make music independently, control the state of the art sensory equipment and be involved in performances.
- A fully functioning sensory room; containing high tech sensory equipment in a calm and relaxing environment.
- Main social areas: with many attractions including activity rooms and a large family room, in which individuals can entertain their friends and family.
- Nursing oversight: Individuals with an identified nursing need will have their health needs overseen by a team of qualified nurses, to include adult nurses (RGN), learning disability (LDN) nurses, and mental health nurses.
- Therapy input: Individuals with an identified need will have access to direct therapy and therapeutic activities from a team of qualified professionals, including Physiotherapy, Speech and Language Therapy, and Occupational Therapy.
- Social and therapeutic activities: Dame Hannahs offers a wide range of social and therapeutic activities, including horse riding, sailing trips, social evenings, pet therapy hydrotherapy, rebound and sensory sessions.
- Hydrotherapy Pool: Our main site has a fully functioning hydrotherapy pool for adults to use, under the direction of a qualified Physiotherapist.
- Outdoor space: Our 5.4-acre site is situated in the heart of Ivybridge, just a short walk away from the town centre amenities, on the northern side of South Hams, between the maritime port of Plymouth and the cathedral city of Exeter.

### ***Fundraising disclosures***

Dame Hannah Rogers Trust 2019 Limited is registered with the Fundraising Regulator and adheres fully to the Code of Fundraising Practice. We are registered with the South Hams District Council for the delivery of our raffle and have a remote and non-remote operating licence. Our lottery is run and administered by Sterling Lotteries trading as Unity Lottery and they operate under their own licence.

There have been no reportable incidents or any failures to comply with the required standards. We encourage all of our supporters or beneficiaries to contact us with any comment or complaints in the first instance. Initially those complaints are dealt with within the Fundraising team following our Fundraising complaints procedure. We have had no complaints around any aspect of our fundraising activity over the last year. We monitor comments and complaints through our Fundraising Team meeting, all occurrences are reported to the Senior Leaders of the Charity.

The Charity believes in the highest possible standards for all our fundraising activity. Each of those activities are compliant with regulatory standards and in line with the intent of those standards.

### ***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.

The Trustee Board has completed a Public Benefit review and concluded that we satisfy the requirements of identifiable benefit to the public or section of the public.

## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report

#### Charity Shops and Fundraising

##### Acknowledgements

The Charity would like to thank all its wonderful volunteers and supporting organisations and Trusts/Foundations, without whom it would not be able to continue its work in supporting adults with disabilities.

The Trust would like to particularly acknowledge the support it has received from:

- The Edward Gostling Foundation
- Lloyds Bank
- Tozers Solicitors

Trusts and Foundations:

- Astor of Hever Trust
- Clemas Trust
- Lord Clinton's Charitable Trust
- Matthews Wrightson Charitable Trust
- The Hobson Charity
- The Kingsmill Trust
- The Norman Family Charitable Trust
- The Screwfix Foundation

Corporate Supporters:

- 10X Fitness
- Aggregate Industries
- Apollo Snack Bar
- AS Watersports
- Easyfundraising
- Ivybridge Butchers
- Land Registry
- Martins Butchers
- Morrisons
- Rodda's Cream Tea Society
- Slates and Ladders Roofing
- Tamar Fresh Ltd
- Tesco Stores Limited
- The Watermark

Campaigns and Community Fundraising more than £500:

- Dame Hannahs Ivybridge Supports Group
- Danceathon 2024
- Fairbrook Masonic Lodge
- Gift In Kind Donations of materials and equipment
- Hannahs Christmas Raffle 2024
- Hannahs Summer Raffle 2024
- Inflatable 5K Exeter
- London Marathon Sponsorship
- Major Donor Fundraising
- Managers Sky Dive
- Plymouth Lions Club
- Rotary Club of Saltram
- South Brent Women Together Group
- Sports Hall Refurbishment Campaign
- Talks and Tours 2024

# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

- Vanstone Family sales in aid of Dame Hannahs

### Charity Shops

Dame Hannahs Charity Shops performed exceedingly well over the year with buoyant footfall, donations and sales. We have seen sales increase by 28% year on year, which included the opening of an additional store. Over this period;

- We had on average 107 regular volunteers who continued to give up their valuable time, at no charge, to help the Charity.
- These volunteers gave a total of 30,576 volunteer hours over the year of trading (or £349,789 equivalent value at the £11.44 national minimum wage rate for 2024).
- We signed up 293 new donors.
- We made £44,680 in Gift Aid sales from the sale of 17,892 items with an average ticket value of £2.50.
- Our shops processed 53,565 bags of donations from 28,836 donors throughout this period.

### Our current and future plans

Following previous operational restructuring and the impact of ongoing external conditions the Charity continues to review and when required to revise business plans and strategy, the current focus is on the following key areas:

#### Charity plans

- To continue to provide and improve our highly valued care-based residential and non-residential services for adults with a range of disabilities.
- Ensure future financial sustainability.
- Continue to value and invest in our skilled employees.
- As funding allows, continue to invest in and improve our main site in terms of the buildings and environment.
- To continue to increase awareness of the Charity in order to improve support and fundraising.

#### Operational plans

- Expand and evolve our adult services, ensuring they are focused on meeting the most critical needs of the people we support and their families.
- To continue to invest in and value our skilled and dedicated employees.
- To maintain and where possible improve our excellent working relationships with commissioners.
- To ensure all our adults are provided with development opportunities that meet their various needs.
- To continue to review the Ivybridge estate and plan to appropriately develop and improve over the next 10 years.

#### Financial overview

In the year to March 2025 positive progress has been made in terms of preparing the Charity for a successful long-term future through the purchase of the site, income growth and increased charitable activities. Following the investment made in staff and facilities we are increasing capacity and further resident and non-residential adults have and are due to join Dame Hannahs gradually over the next 24 months. It is pleasing to report that:

- With the help of Lloyds bank and the Edward Gostling Foundation (EGF), Dame Hannahs regained ownership of the Ivybridge site. 30th September 2024 was an important day for the future of Dame Hannahs. The main historical site that the Charity has operated since 1958, sold in 2019, was re-acquired. The improvements made over the previous two years in staffing and to our residential accommodation as well as the clear demand for our residential placements gave the Directors / Trustees the ability to make this reacquisition. Dame Hannahs is now more in charge of its own destiny than it has been for a very long time.

## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report

- Residential growth is progressing well as we reached 36 residents during December 24 (an increase of 6 since January 2024). We had planned for 38 residents, however were unable to reach that target within the financial year. Action has been taken to get this back on track.
- Further to the opening of the South Brent Charity Shop (now 9 in total), income has shown continued improvement since May 2024.

Most of our charitable expenditure is on staff, our employee numbers average 205 (2024: 193). Most of our staff directly support adults with disabilities, many of whom need intensive, 24-hour support. All donations received go into supporting our services, purchasing equipment and our capital investment programme. Donations are critical to our current and future success. We continue to receive highly valued and appreciated support from individuals, community groups, grant-making bodies, staff, and corporate bodies.

During the period to 31 March 2025, largely because of investing in our operations, the charitable group had net income over expenditure of £18,415 (2024: £111,542).

#### Financial review

The consolidated balance sheet on the 31st March 2025 showed an increased positive balance for the year of £2,347,415 (2024: £2,329,000). There is good evidence to support the ongoing successful turnaround after several years of financial challenges. This has mainly resulted from stronger operational controls, increasing service income, well managed costs (during a period of high inflation), stable budgeted fundraising and the purchase of the Ivybridge site freehold. During the year to March 2025 the focus has been on completing phase two of the invest to grow strategy - consolidating staffing levels, growing fundraising income and above all improving and expanding our residential property and services accommodation.

The year-end results have been behind a challenging budget with lower than budgeted income and direct staff costs being higher than budget. Other costs have been either better than or at the budgeted level. The results are not as strong as our prior year, there has been increased income (resident growth & supportive inflationary fee increases) but against this there are significantly increased staffing costs, largely due to inflationary cost pressures from increases in the minimum wage and the need to attract enough support workers. Other costs have been either better than or at the prior year's levels with strong budgetary control in areas where this is possible without decreasing the quality of the services provided.

Highlights in terms of revenue, 2025: £7,245,855 (2024: £6,590,147):

- Adult income at £6,643k is £180k less than budgeted (£6,823k), due to delays in placing a further 2 new residents (at 36 rather than the budgeted 38 residential placements from December 2024 onwards).
- Charity shop income at £481k is £18k more than budgeted (£463k), the shops have shown continued improvement since May 2024 due to the opening of a new charity shop.
- Fundraising income at £98k is £22k less than budgeted (£120k), grant and legacy income is unfortunately low within the year. We are in a legal dispute over a £35k legacy that was planned to be received this year, if this was received as planned the budget would have been exceeded.

## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report

Highlights in terms of costs, 2025: £7,226,510 (2024: £6,478,605):

- Staff costs remain a budgetary challenge, £166k over budget largely due to the requirement of covering care hours with high-cost overtime (though this is much less expensive than agency staff). Retention and recruitment is now much better than it has been for several years and in early 25/26 this high-cost overtime began to drop considerably.
- Direct supply costs a surplus of £2k, largely due to ongoing departmental efficiencies and stock control.
- Direct and indirect property costs to March 2025 are significantly under budget due departmental efficiencies (especially with Heat & Light, Maintenance, etc.) alongside the accounting benefit of the rent accrual adjustment (following the freehold purchase). The rent accrual is £nil on 31st March 2025.

With the challenging but still positive financial performance presented, especially with the purchase of the Ivybridge freehold during the financial year, the Charity believes that it has a firm base from which it can remain committed to its core charitable purpose, support its increasing number of stakeholders and be ready for the challenges that lie ahead.

#### Financial review - Going Concern

The main actions in the budget for 2025/26 and beyond are designed to continue what has been achieved since 2023/24 to remove the constraints on growth in residential and non-residential numbers. This will enable the Charity to cover the increase in costs from inflation (staff, utilities and supply costs) and the costs incurred due to the size and complexity of the site. In our detailed planning, and due to our situation, it has again not been viable to budget based on reducing costs and constraining growth. Our recent experience and evidence continue to show that there is demand for places which we have not been able to meet historically due to the difficulties we have had recruiting care staff (a national social care issue). Increasing residential numbers alongside improved fundraising (grants, shops, legacies and community) are all required to ensure the future financial security of Dame Hannahs, the necessary ongoing site improvement costs (especially residential areas) can continue, and staff can continue to be remunerated appropriately for their hard work, responsibility and perseverance.

With several growth limitation factors now removed for 2025/26 there is an ongoing residential, non-residential & fundraising growth action plan supported by a service demand analysis (completed in May 2025). This plan is designed to ensure that the residential and non-residential capacity of the main site is achieved, and income increases to more than a basic sustainable level, to enable further necessary investment in the services, staff and site. The plan & forecast is to:

- Increase from 36 residents to 38 by September 2025 and to 42 residents by March 2027
- Increase from 3 to 5 non-residentials by September 2025 and to 10 non-residential adults by March 2027.
- Increase from 8 to 11 Charity shops by March 2026. Increasing the surplus from the current £50k to at least £100k per annum.

Cash is budgeted to gradually reduce until we reach 38 residentials, 5 non-residentials & 9 Charity shops. With the site purchase and increased staff costs this is viewed as the new break-even income level of the Charity. To achieve the next stage of residential capacity, the increase from 38 to 42, investment is required in the Blachford bungalow. This investment has been built into the forecasts for 2025/26 and is planned to be started in September 2025 (once income levels have increased) and be completed by the 30th March 2026. Blachford is planned to be ready to welcome new residents from April 2026 onwards.

Based on plans in place and the support that has historically been made available the Trustees consider that there are no material uncertainties in relation to being a going concern and accordingly the accounts have been prepared on a going concern basis.

# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

### Reserves policy

The Trustee Board believes that to ensure the continued provision of our services to the Charity's beneficiaries in the event of an unexpected reduction in funding or incurring of unplanned expenditure, the Charity should hold free reserves from which it can draw down. On 31 March 2025, the Trust has free reserves of £420,274 (2024: £1,256,240). Free reserves are represented by unrestricted current assets less current liabilities less unsecured bank and other loans repayable over 1 year. The Trust utilises free reserves to finance unforeseen cost pressures and to support significant investment in land, buildings, fixtures, fittings, vehicles, and equipment to maintain and further develop the service level it provides. This development has continued during the year with investment in the year of £3,389k (2024: £420k) in tangible fixed assets, spent mainly on purchasing the site, which was met from a new mortgage, free reserves, grants, legacies, and other fundraising. The new bank mortgage has been used to fund the acquisition of the Ivybridge site, it is a priority to service this mortgage. The bank and the Trustees went through a process of rigorous due diligence to ensure that this funding was prudent and appropriate for the charity.

This important development will enable the Trust to have a strong base from which it can continue to be committed to its ever-increasing number of stakeholders and be ready for the challenges and opportunities that lie ahead. Levels of income and expenditure are not usually subject to material fluctuations in the short term and can be forecast with a reasonable degree of certainty. Business interruption insurance (24 months' loss of income) is also in place. The Trustee Directors regularly review the reserve levels. The current policy to ensure adequate reserves is based on a risk-based approach. Trading risk, other operational risks and significant likely investments are estimated considering existing commitments and planned future activities. Free reserves on 31 March 2025 meet the estimated net risk. To be able to continue to achieve the necessary improvements to our service & property, service income growth, grant, legacy, and other fundraising support will be essential over the next 12 months and beyond.

### Pay policy statement

#### Introduction and Purpose

The purpose of this policy is to clarify the Charity's stance on pay.

The Charity has the power to appoint employees on such reasonable terms and conditions, including remuneration, as it sees fit. This Pay Policy Statement explains the Charity's approach to key personnel pay.

The purpose of the statement is to provide transparency with regard to the Charity's approach to setting the pay of its employees by identifying the methods by which the salaries of these employees are determined.

#### Legislative Framework

In determining the pay and remuneration of these employees, the Charity will comply with all relevant employment legislation. This includes, but is not an exhaustive list, the Equality Act 2010, Part Time Employment (Prevention of Less Favourable Treatment) Regulations 2000, The Agency Workers Regulations 2010 and where relevant, the Transfer of Undertakings (Protection of Earnings) Regulations.

With regard to the Equal Pay requirements contained within the Equality Act, the Charity ensures there is no pay discrimination within its pay structures and that all pay differentials can be objectively justified through the use of equality-proofed job evaluation mechanisms which directly relate salaries to the requirements, demands and responsibilities of the role.

## **Dame Hannah Rogers Trust 2019 Limited**

### **Trustees' Report**

#### **Pay Structure**

The purpose of the appropriate pay structure is to encourage staff with the relevant skills to seek to work for the Charity, and then to remunerate them appropriately for the duties they undertake in order to maintain their motivation and retain their services.

The pay rates of staff are benchmarked against similar external organisations to attract employees with the relevant experience, skills and capacity, and are then approved by the Trustee Board.

In determining its grading structure and setting remuneration levels for all posts, the Charity takes account of the need to ensure value for money in respect of the use of Charity money, balanced against the need to recruit and retain employees who are able to meet the requirements of providing high quality services to the adults with disabilities, delivered effectively and efficiently and at times at which those services are required.

#### **Key Management Personnel - Specific Remuneration Policy**

Guidelines for setting the pay and remuneration of key management personnel (key staff) and any criteria used in setting pay:

Directors' pay rates are set based on both the professional status of the role and the responsibility to the Charity. These are benchmarked against similar roles in similar organisations and professions. These are set and agreed on by the appropriate Appointments & Remuneration Committee.

Senior personnel are paid according to their professional rates and responsibility utilising the NHS Agenda for Change bandings as a benchmark. Given the nature of the services and staff group this benchmark tool is considered to be the most appropriate. The Board is responsible for ensuring that the pay is both appropriate for the Charity and the individual employed.

Key management personnel for disclosure purposes consist of the heads of Adult Services, Finance and Fundraising.

### **Structure, governance and management**

#### ***Nature of governing document***

Dame Hannah Rogers Trust 2019 Limited ("the Charity") is a charitable company limited by guarantee, registered in England and Wales, with company number 11878746. It was registered as a charity on 17 June 2021 with charity number 1194836. It is governed by its Memorandum and Articles of Association as incorporated on 13 March 2019 as amended by special resolutions dated 26 November 2020 and 20 April 2021.

The Charity is also the sole corporate trustee of Dame Hannah Rogers School (an unincorporated charity registered with number 306948) ("the unincorporated Charity"). The unincorporated Charity is governed by a Charity Commission Scheme dated 3 May 2021.

On 31 July 2021 all of the assets and liabilities of the unincorporated Charity were transferred to the Charity in order to provide the organisation with a modernised and incorporated legal structure. Following the transfer, the unincorporated Charity remains in existence as a dormant entity, with the Charity continuing to act as its sole corporate trustee. Dame Hannah Rogers Trust 2019 Limited continues to provide the highly valued charitable care services provided previously through the unincorporated Charity.

The group consolidates the accounts of Dame Hannah Rogers Trust 2019 Limited (the Charity), Hannahs (1988) Limited, Hannahs Limited and the dormant Dame Hannah Rogers School charity.

## **Dame Hannah Rogers Trust 2019 Limited**

### **Trustees' Report**

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

Directors are recruited via open public advert as well as being nominated by existing Directors, taking into consideration the broad skills base required for effective governance. The shortlisted Directors are then interviewed by the Chair who will make their recommendation to the full Board of Directors. All Directors receive an induction which consists of an orientation covering a tour of the organisation, a 'Trustee Induction Pack' containing the business plan, regulatory reports, operational reports, annual accounts, code of conduct, financial information summary, sign up details for the NCVO, etc. Directors are asked to sign a contract and are encouraged to engage in training events which will facilitate good practice and understanding when undertaking their role.

#### ***Organisational structure***

The Board of Directors administers the Charity and the number of meetings per year is a minimum of four.

Members of the Board have a range of specialist knowledge and access to expertise in areas relevant to the Charity e.g. Financial, Land & Property, Commissioning, Healthcare, Social Care, Fundraising, Legal, Retail, Human Resources and Partnerships.

The Executive team with close Board oversight leads the operations of the Charity with delegated authority for finance, care and other operational matters.

The Charity operates its charitable care and support services from two sites in Ivybridge.

#### ***Our history...***

Dame Hannahs was founded over 250 years ago and is one of the oldest charities in the UK. Throughout the proud history of the Charity, the aim has always been simple: to help enrich and empower the lives of children and adults in need. Today the legacy is now helping and improving the lives of young adults from all over the South West and further afield.

**1718** Dame Hannah was born and then brought up in Cornwall

**1742** She moved to Devon when she married John Rogers, who later became Sir John Rogers MP. They never had children, but Hannah had a passion for working with and helping children

**1766** Hannah died on 18 April leaving £10,000 in her Last Will and Testament

**1767** Her legacy was invested in the founding of the Dame Hannah Rogers Trust

**1787** The first school was established. The aim of the Dame Hannah Rogers Trust, also known as Dame Hannahs, was to help the poor and unfortunate children of Plymouth and this vital work continued for many years

**1887** Lord Blachford (Hannah's descendant) presented Blachford Manor to the Trust

**1925** Dame Hannahs opened one of the UK's first orthopedic hospitals/schools in Ivybridge

## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report



**1949** The school welcomed 27 children with Cerebral Palsy

**1958** Dame Hannahs was the first to open a school for children with Cerebral Palsy. We started with 50 children and went on to enable and enrich the lives of hundreds of disabled children and their families

**1959** HM The Queen Mother officially opened the school



**1989** Gilleys bungalow was opened by HRH Princess Anne. It was the first of five bungalows providing onsite accommodation for the children.

**1994** The hydrotherapy pool opened enabling much needed hydrotherapy sessions for the children as part of their physiotherapy programme.

**2006** The Respite Centre and Children's Home were opened by the entertainer Bobby Davro. These buildings enabled Dame Hannahs to offer short term breaks and respite to children with disabilities.

## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report



**2008** Hannahwood, our Young Adult Provision, was opened by the actress Maggie Steed. We saw a desperate need for young adults with disabilities aged 19 upwards. Hannahwood provides education, work and training opportunities and a range of activities and experiences while supporting the young adults to live independently in specially adapted, bright and modern bungalows.

**2009** Dame Hannahs purchased a 90-acre site at Seale-Hayne near Newton Abbot. We were eager to expand our reach again and recognised the lack of opportunities for adults of all ages with disabilities.

**2010** Hannahs at Seale-Hayne was officially opened by HRH Princess Anne. The site was a centre where people with disabilities could train, learn, work and have fun participating in art, music, outdoor pursuits and horticulture and even run their own radio station. The site was open to the public with facilities such as arts, live music, recording studio, shops, farm, bistro, health and wellbeing centre and family events. There were also over 50 tenants including a wide range of businesses, artists and other charities.



## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report

**2013** Arthur in Park Street, Ivybridge opened as a house for young adults from Hannahwood to enable them to join in community living.

**2015** Hannahwood Mews opened as a specialist adult residential care home offering accommodation support from short breaks up to 52 weeks a year.

**2019** Hannahs at Seale-Hayne closed, and the site was sold with the majority of tenants remaining.

**2019** Dame Hannahs entered into a partnership with the Edward Gostling Foundation (EGF) which provides grants to other charities that support people of all ages living on low incomes who have a physical and/or learning disability or long-term illness. EGF purchased the Ivybridge site in April 2019 with Dame Hannahs as leaseholders and operating with the full support of EGF.

**2020** The growth of services for children with profound learning needs in mainstream schools and special schools led to a steady decrease in children's placements at Dame Hannahs. Dame Hannahs decided to withdraw from its children's services and concentrate its focus on services for young adults.

**2021** On 31 July 2021 all of the assets and liabilities of Dame Hannah Rogers School (Charity 306948) were transferred to Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746) in order to provide the Charity with a modernised, incorporated legal structure. Following the transfer the old Unincorporated Charity (Charity number 306948) remains in existence as a dormant entity under the sole corporate trusteeship of the Charity. Dame Hannah Rogers Trust 2019 Limited continues to provide the highly valued services provided previously through the unincorporated Charity.

**2022** Dame Hannahs continues to welcome newcomers, delivering first-class care and learning services for adults enabling them to live life to the full.



## **Dame Hannah Rogers Trust 2019 Limited**

### **Trustees' Report**

**2023** Our onsite bungalow refurbishment campaign was launched, and the pace of the planned refurbishments continues to increase. Phase 1 completed in July and phase 2 is in progress. Arthur, our community living bungalow, underwent its 10-year refurbishment project. The grounds have been upgraded with new wooden fencing; new external LED lighting and new tarmac was laid on the driveways and car parks. Planning commenced for the Hannahwood Mews improvement works and sensory equipment. We have also welcomed a host of new support workers from home and abroad.

**2024** Dame Hannahs buys back the freehold of its Ivybridge site. Developments included the continuation of the Hannahwood Mews improvements, the completion of the phase 2 bungalow refurbishments work (enabling us to welcome new adult residents to Newberry bungalow) and investing in the Main building so that non-residential adults can increase, and the community can continue to benefit.

**2025 & 2026** Development plans include the completion of the phase 3 bungalow refurbishments works, to increase capacity by a further 4 beds through the planned investment in Blachford bungalow. This and previous work, alongside steps taken to continue to increase the number of support workers, will enable new residential and non-residential adults to continue to join Dame Hannahs as it enters the final stage of the invest to grow plans.

### **Trading Companies**

#### **The Charity has two wholly owned trading subsidiary companies as follows:**

Hannahs (1988) Ltd, which runs charity shops and donates its surpluses. We are extremely fortunate that all shops have significant numbers of volunteers who willingly and generously give their time.

Hannahs Ltd, which used to operate self-catering holidays for people with disabilities and is currently dormant.

### **Risk Management**

The Trustee Board has assessed the major risks to which the Charity is exposed, in particular those related to its care operation and finances. The Trustee Board has established, and continues to review, systems to mitigate the Charity's exposure to these major risks. These are developed and monitored by the Trustee Board and Executive Team. There is regular review of the risks that the Charity may face.

In addition, the Charity has a comprehensive emergency plan, robust strategic planning, budgeting and management accounting, established organisational structure, written policies and procedures, clear authorisation levels and thorough vetting procedures.

Inflationary increases remain a key risk as nearly all costs are a concern for the charity, especially in the key areas of staffing, utilities and food. For 2024/25 the funding authorities were, overall, supportive with an average inflationary fee increase of 6%. For 2025/26 inflation has continued and alongside the minimum wage and national insurance increases this creates increased pressures on budgets. Funding authority inflationary fee increase (an average of 4%) has not been set to fund the significant increase in the minimum wage and national insurance. Inflationary cost pressures look set to continue for the foreseeable future and as a result growing our services, continued support from our funding authorities, utility usage reduction and improving fundraising will all be required to continue ensuring the long-term sustainability of the charity. (See financial review for further information and commentary.)

## **Dame Hannah Rogers Trust 2019 Limited**

### **Trustees' Report**

The recruitment and retention of care and medical staff remains a key ongoing risk that has previously been identified. We know there is a shortage of such staff and the current labour market favours those looking for employment. Having appropriate numbers of well-trained carers and medical staff is essential from both a regulatory and financial performance perspective. To combat this from the 1st January 2023 we initiated a new pay strategy for these staff to ensure that we pay staff competitively compared to the local market. We have also followed government guidelines alongside using external professional support to carry out an international staff recruitment drive, with the benefits of the work put into this being seen during the year. The impact of these measures has been positive as throughout the year the service has been as close as possible to being fully staffed, with reducing reliance on external agency staff and overtime (agency care staff have not been used since the beginning of January 2024). The Charity remains positive in relation to this area but as we develop and grow our services we are all aware that it is likely there will be some staffing challenges.

During 2024/25, to complete phase 2 of the invest to grow strategy (creating additional residential places) we were able to continue with investment in and improvements to our residential accommodation. To date £750k of designated legacy and grants alongside community fundraising receipts have been used for this important investment. Being able to make these property improvements has significantly benefited both our existing and new residential and non-residential adults. Such expenditure is regularly reviewed and carefully controlled to budget by the Executive team reporting to Trustees on a regular basis.

Dame Hannahs continues to monitor and respond as necessary to the ongoing Coronavirus (COVID-19) situation. The health and protection of all our staff and those we care for continue to be more important to us than ever. We would again like to take this opportunity to express sincere appreciation to our staff for their continuing support and hard work throughout the pandemic and beyond. Their efforts and dedication have been exemplary, and every staff member should be extremely proud of how they have enabled our adults to remain safe and well during such a difficult and trying time. It was an extremely challenging period for everyone, and all those in care have been acutely affected by the pandemic. We have managed to keep our full-service provision throughout the financial year; this further ensures that we can now continue to enable our adults to live their lives in as independent and fulfilled a way as possible.

#### **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.

#### **Small companies provision statement**

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

# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

### Statement of trustees' responsibilities

The trustees (who are also the directors of Dame Hannah Rogers Trust 2019 Limited 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.

The annual report was approved by the trustees of the charity on 6/12/2025 and signed on its behalf by:



.....  
Professor David Coslett (Chair)  
Trustee

## **Dame Hannah Rogers Trust 2019 Limited**

### **Independent Auditor's Report to the Members of Dame Hannah Rogers Trust 2019 Limited**

#### **Opinion**

We have audited the financial statements of Dame Hannah Rogers Trust 2019 Limited (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, 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 its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **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.

## **Dame Hannah Rogers Trust 2019 Limited**

### **Independent Auditor's Report to the Members of Dame Hannah Rogers Trust 2019 Limited**

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 and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the and 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 and the Trustees' Report.

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

- adequate accounting records have not been kept 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 22), the trustees 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.

## Dame Hannah Rogers Trust 2019 Limited

### Independent Auditor's Report to the Members of Dame Hannah Rogers Trust 2019 Limited

#### **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, through discussions with management, we obtained an understanding of the legal and regulatory framework that is applicable to the group and the sector in which it operates to identify the key laws and regulations affecting the group.

The key laws and regulations we identified were the CQC Regulations, General Data Protection Regulations (GDPR), Fundraising Regulations for Charities, health and safety and employment laws. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, the Charities Act 2011, relevant tax compliance regulations in the UK and reporting framework (Charities SORP - FRS102).

We discussed with management how the compliance with these laws and regulations is monitored and we discussed the 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 group's ability to continue trading and the risk of material misstatement in 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:

- Enquiries of management and those charged with governance regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements.
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance; and
- Reviewed board minutes.

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.

## Dame Hannah Rogers Trust 2019 Limited

### Independent Auditor's Report to the Members of Dame Hannah Rogers Trust 2019 Limited

We also evaluated the risk of fraud through management override including that arising from management's incentives. The key risks we identified were misappropriation of cash, and we determined that the principal risks were related to misallocation of restricted funds.

In response to the identified risk, as part of our audit work we:

- Used data analytics to test journal entries throughout the year, for appropriateness
- Evaluated the rationale of significant transfers between restricted and unrestricted reserves
- Reviewed income supporting documentation for any restrictions and compared to how it had been recognised in the financial statements
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making those estimates
- Tested a sample of till z readings to daily takings sheets through to the financial statements.

Because of the inherent limitation 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 than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustee.
- Conclude on the appropriateness of the Trustee's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast a significant doubt on the group's or the parent charity's ability to continue as a going concern. If we then conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Dame Hannah Rogers Trust 2019 Limited

### Independent Auditor's Report to the Members of Dame Hannah Rogers Trust 2019 Limited

#### 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 audit work has been undertaken so that we might state to the charity's Trustees 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.

Signed by:

*Louise Bridgett*

.....008DF78DEBD3402.....

Louise Bridgett (Senior Statutory Auditor)  
PKF Francis Clark, Statutory Auditor

Melville Building East  
Unit 18, 23 Royal William Yard  
Plymouth  
PL1 3GW

08 December 2025

Date:.....

## Dame Hannah Rogers Trust 2019 Limited

### 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 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	69,314	28,329	97,643
Charitable activities	4	6,642,612	-	6,642,612
Other trading activities	5	480,983	-	480,983
Investment income	6	24,617	-	24,617
Total income		<u>7,217,526</u>	<u>28,329</u>	<u>7,245,855</u>
<b>Expenditure on:</b>				
Raising funds	7	(490,686)	(4,299)	(494,985)
Charitable activities	8	(6,635,277)	(18,369)	(6,653,646)
Financing costs		<u>(78,809)</u>	<u>-</u>	<u>(78,809)</u>
Total expenditure		<u>(7,204,772)</u>	<u>(22,668)</u>	<u>(7,227,440)</u>
Net income		<u>12,754</u>	<u>5,661</u>	<u>18,415</u>
Net movement in funds		12,754	5,661	18,415
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,883,766</u>	<u>445,234</u>	<u>2,329,000</u>
Total funds carried forward	21	<u>1,896,520</u>	<u>450,895</u>	<u>2,347,415</u>

The notes on pages 34 to 58 form an integral part of these financial statements.

## Dame Hannah Rogers Trust 2019 Limited

### 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 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	37,114	250,929	288,043
Charitable activities	4	5,898,360	-	5,898,360
Other trading activities	5	389,903	-	389,903
Investment income	6	13,841	-	13,841
Total income		<u>6,339,218</u>	<u>250,929</u>	<u>6,590,147</u>
<b>Expenditure on:</b>				
Raising funds	7	(440,256)	(3,504)	(443,760)
Charitable activities	8	(6,022,318)	(7,983)	(6,030,301)
Financing costs		<u>(4,544)</u>	<u>-</u>	<u>(4,544)</u>
Total expenditure		<u>(6,467,118)</u>	<u>(11,487)</u>	<u>(6,478,605)</u>
Net (expenditure)/income		(127,900)	239,442	111,542
<b>Other recognised gains and losses</b>				
Other gains		<u>8,696</u>	<u>-</u>	<u>8,696</u>
Net movement in funds		(119,204)	239,442	120,238
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>2,002,970</u>	<u>205,792</u>	<u>2,208,762</u>
Total funds carried forward	21	<u>1,883,766</u>	<u>445,234</u>	<u>2,329,000</u>

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

The funds breakdown for 2025 and 2024 is shown in note 21.


# Dame Hannah Rogers Trust 2019 Limited

## Consolidated Balance Sheet

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	4,240,567	926,263
Investments	15	<u>5,000</u>	<u>5,000</u>
		<u>4,245,567</u>	<u>931,263</u>
<b>Current assets</b>			
Stocks	16	21,645	18,770
Debtors	17	455,752	426,556
Cash at bank and in hand		<u>961,385</u>	<u>1,840,917</u>
		1,438,782	2,286,243
<b>Creditors: Amounts falling due within one year</b>	18	<u>(725,909)</u>	<u>(562,331)</u>
<b>Net current assets</b>		<u>712,873</u>	<u>1,723,912</u>
<b>Total assets less current liabilities</b>		4,958,440	2,655,175
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>(2,611,025)</u>	<u>(326,175)</u>
<b>Net assets</b>		<u>2,347,415</u>	<u>2,329,000</u>
<b>Funds of the group:</b>			
<b>Restricted income funds</b>			
Restricted funds	21	450,895	445,234
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,896,520</u>	<u>1,883,766</u>
<b>Total funds</b>	21	<u>2,347,415</u>	<u>2,329,000</u>

The financial statements on pages 28 to 58 were approved by the trustees, and authorised for issue on 6/12/2025 and signed on their behalf by:

  
 Professor David Coslett (Chair)  
 Trustee

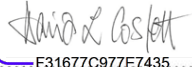
# Dame Hannah Rogers Trust 2019 Limited

## Balance Sheet

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	4,226,990	914,233
Investments	15	5,004	5,004
		<u>4,231,994</u>	<u>919,237</u>
<b>Current assets</b>			
Stocks	16	21,645	18,770
Debtors	17	453,918	462,049
Cash at bank and in hand		939,339	1,788,969
		<u>1,414,902</u>	<u>2,269,788</u>
<b>Creditors: Amounts falling due within one year</b>	18	<u>(711,344)</u>	<u>(553,178)</u>
<b>Net current assets</b>		<u>703,558</u>	<u>1,716,610</u>
<b>Total assets less current liabilities</b>		4,935,552	2,635,847
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>(2,611,025)</u>	<u>(326,175)</u>
<b>Net assets</b>		<u>2,324,527</u>	<u>2,309,672</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		450,895	445,234
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,873,632</u>	<u>1,864,438</u>
<b>Total funds</b>	21	<u>2,324,527</u>	<u>2,309,672</u>

The financial statements on pages 28 to 58 were approved by the trustees, and authorised for issue on 06 December 2025 signed on their behalf by:

Signed by:  
  
 .....F31677C977E7435.....  
 Professor David Coslett (Chair)  
 Trustee

## Dame Hannah Rogers Trust 2019 Limited

### Consolidated Statement of Cash Flows

Year Ended 31 March 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net income		18,415	120,238
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	73,931	63,054
Investment income	6	(24,617)	(13,841)
Loss/(profit) on disposal of tangible fixed assets		2,790	(30,406)
		<u>70,519</u>	<u>139,045</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in stocks	16	(2,875)	13,144
(Increase)/decrease in debtors	17	(29,196)	124,233
Decrease in creditors	18	(180,588)	(377,964)
Increase in deferred income	19	28,420	-
Net cash flows from operating activities		<u>(113,720)</u>	<u>(101,542)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	24,617	13,841
Purchase of tangible fixed assets	14	(3,389,165)	(402,254)
Sale of tangible fixed assets		(1,860)	45,817
Net cash flows from investing activities		<u>(3,366,408)</u>	<u>(342,596)</u>
<b>Cash flows from financing activities</b>			
Repayment of loans and borrowings	18	(90,000)	(97,009)
Cash inflows from new borrowing		2,707,991	-
Repayment of capital element of finance leases and HP contracts	20	(17,395)	-
Net cash flows from financing activities		<u>2,600,596</u>	<u>(97,009)</u>
Net decrease in cash and cash equivalents		(879,532)	(541,147)
Cash and cash equivalents at 1 April		<u>1,840,917</u>	<u>2,382,064</u>
Cash and cash equivalents at 31 March		<u>961,385</u>	<u>1,840,917</u>

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

The notes on pages 34 to 58 form an integral part of these financial statements.

## Dame Hannah Rogers Trust 2019 Limited

### Statement of Cash Flows

Year Ended 31 March 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash income		14,855	567,794
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	71,534	60,930
Investment income	6	(24,088)	(12,780)
Loss on disposal of fixed assets		930	-
		<u>63,231</u>	<u>615,944</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in stocks	16	(2,875)	13,144
Decrease in debtors	17	8,131	35,947
Decrease in creditors	18	(186,000)	(836,834)
Increase in deferred income	19	28,420	-
Net cash flows from operating activities		<u>(89,093)</u>	<u>(171,799)</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	24,088	12,780
Purchase of tangible fixed assets	14	(3,385,221)	(402,254)
Sale of tangible fixed assets		-	15,410
Net cash flows from investing activities		<u>(3,361,133)</u>	<u>(374,064)</u>
<b>Cash flows from financing activities</b>			
Repayment of loans and borrowings	18	(90,000)	90,000
Cash inflow from new borrowings		2,707,991	-
Repayment of capital element of finance leases and HP contracts	20	(17,395)	(22,991)
Net cash flows from financing activities		<u>2,600,596</u>	<u>67,009</u>
Net decrease in cash and cash equivalents		(849,630)	(478,854)
Cash and cash equivalents at 1 April		<u>1,788,969</u>	<u>2,267,823</u>
Cash and cash equivalents at 31 March		<u><u>939,339</u></u>	<u><u>1,788,969</u></u>

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

The notes on pages 34 to 58 form an integral part of these financial statements.

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### 1 Charity status

The charity is limited by share capital, incorporated in 13 March 2019.

The address of its registered office is:

Woodland Road

Ivybridge

Devon

PL21 9HQ

The principal place of business is:

[www.discoverhannahs.org](http://www.discoverhannahs.org)

### 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)) (effective 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.

#### Basis of preparation

Dame Hannah Rogers Trust 2019 Limited 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. These are adjusted, where appropriate, to conform to group accounting policies. Acquisitions are accounted for under the acquisition method. The results of the entity acquired is included in the group Statement of Financial Activities after the date control passes.

No Statement of Financial Activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus for the financial year of £14,855 (2024 - surplus of £701,812).

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### **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**

General donations are accounted for when received, legacies are recognised when their entitlement, certainty and measurability have been established.

#### **Gifts in kind**

Donations that are given to the charity which are non-cash donations and support the work or mission of the charity can be classified as gifts in kind. These are primarily given by companies and community groups but can also come from individuals and would generally be in the form of goods, services, or expertise provided to a charity free of charge or at a discounted rate. These can include items like office supplies, professional services, items to support fundraising events or other donated goods which support the charity's mission. All items given which do not support our ongoing work are directed through our charity shops for resale to raise funds to support our works and therefore excluded as a gift in kind. We follow the procedures below in ensuring that company donations of gifts in kind are properly accounted for. We assess the goods and either general expense them or add them to the asset register.

- **Recognition:** we recognise the income from gifts in kind at their fair value and ensure that they are safe and that they are in line with our mission & values.
- **Valuation:** we use the estimated market value of the donated goods or services.
- **Auditing:** we have specific Gift In Kind records so we can audit all gifts in kind and they can be reconciled between the fundraising gifts database and the financial records.
- **Disclosure:** we clearly disclose the nature and value of gifts in kind.
- **Compliance:** we follow the Charities SORP for accurate and transparent reporting.

Where items are of a significant value and not dispensed through our general activity they are transferred and entered into our asset register and added to our insurance where appropriate. If specific instructions on the use of or disposal of an asset are required by the donor, this is complied with. We dispose of a gift in kind, either by using it in our activities, or by selling it, to maximise the value of the gift to our charity, carefully considering any donor-imposed restrictions.

#### **Other trading activities**

Shops income: money raised from the Charity shops is recognised on receipt.

#### **Income from charitable activities**

Income is taken to the Statement of Financial Activities on a receivable basis.

#### **Expenditure**

All expenditure is accounted for on an accruals basis.

Operating leases: costs in respect of operating leases are charged on a straight line basis over the lease term.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### 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.

#### Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

No depreciation is charged in the year of purchase. Non land and building assets are removed from the asset register within 15 years of purchase. 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 land and buildings	5% reducing balance
Leasehold improvements	5% reducing balance
Fixture, fittings and equipment	20% reducing balance
Motor vehicles	25% reducing balance
Trust website	20% reducing balance

#### Research and development

Research and development expenditure is written off as incurred.

#### Fixed asset investments

Listed investments are carried at the closing market value prevailing at the balance sheet date. Unlisted investments are carried at cost, less any provision needed to recognise a diminution in value. The net unrealised gains or losses on the revaluation of investments are taken to the Statement of Financial Activities.

#### Stock

Stocks are valued at the lower of cost and net realisable value. Donated goods sold in charity shops are thus valued (and insured) at zero cost.

## **Dame Hannah Rogers Trust 2019 Limited**

### Notes to the Financial Statements

#### Year Ended 31 March 2025

##### **Pensions and other post retirement obligations**

Dame Hannah Rogers School contributes to a multi-employer defined benefit pension scheme which is administered by Devon County Council (LGPS).

The charity has reached agreement with Devon County Council to pay enhanced contributions on behalf of its employees in their scheme, for the years ending 31 March 2024 through to 31 March 2026, in order to meet past service deficits. Accrual provisions have been provided in the financial statements (see note 14). No provision has been made for amounts due after 2026 as the total cannot be estimated reliably.

##### **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.

The Charity may at its discretion set aside designated funds for specific purposes which would otherwise form part of the general funds of the organisation.

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.

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations to major appeals	56,314	7,809	64,123	46,698
Donations from companies, trusts and similar proceeds	-	20,520	20,520	205,000
Legacies	13,000	-	13,000	36,345
	<u>69,314</u>	<u>28,329</u>	<u>97,643</u>	<u>288,043</u>

Income from donations and legacies was £97,643 (2024: £288,043) of which £69,314 was unrestricted (2024: £37,114) and £28,329 restricted (2024: £250,929).

#### 4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Fees receivable	6,642,612	6,642,612
<b>Total for 2025</b>	<u>6,642,612</u>	<u>6,642,612</u>
<b>Total for 2024</b>	<u>5,898,360</u>	<u>5,898,360</u>

#### 5 Income from other trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Trading income;			
Shop income from sale of donated goods and services	480,983	480,983	389,903
	<u>480,983</u>	<u>480,983</u>	<u>389,903</u>

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### 6 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	24,617	24,617	13,841

#### 7 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations	58,095	4,299	62,394	71,229

Costs of generating donations and legacies amounted to £62,394 (2024: £71,229) of which £58,095 was unrestricted (2024: £67,725) and £4,299 restricted (2024: £3,504).

##### b) Costs of trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fundraising trading costs; Fundraising	432,591	432,591	372,531
	432,591	432,591	372,531

Costs of trading activities of £432,591 (2024: £372,531) are all unrestricted (2024: all unrestricted).

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### 8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Staff costs	4,706,556	-	4,706,556	4,063,634
Premises costs	797,426	-	797,426	956,801
Supplies	109,854	-	109,854	116,139
Depreciation	53,165	18,369	71,534	60,930
Other	36,056	-	36,056	57,607
Governance costs	178,849	-	178,849	159,028
Support costs	753,371	-	753,371	616,162
	<u>6,635,277</u>	<u>18,369</u>	<u>6,653,646</u>	<u>6,030,301</u>

Expenditure on charitable activities of £6,653,646 (2024: £6,030,301) includes £6,635,277 unrestricted costs (2024: £6,022,318) and £18,369 restricted costs (2024: £7,983).

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### 9 Analysis of governance and support costs

##### Support costs allocated to other expenditure

	Basis of allocation	Governance costs £	Other support costs £	Total 2025 £
Management/admin staff salaries	Time spent	143,734	753,371	897,105
Legal and professional	Governance	35,115	-	35,115
		<u>178,849</u>	<u>753,371</u>	<u>932,220</u>

##### Support costs allocated to other expenditure

	Basis of allocation	Governance costs £	Other support costs £	Total 2024 £
Management/admin staff salaries	Time spent	101,499	616,162	717,661
Legal and professional	Governance	32,606	-	32,606
Other	Governance	24,923	-	24,923
		<u>159,028</u>	<u>616,162</u>	<u>775,190</u>

#### 10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Loss/(profit) on disposal of tangible fixed assets	930	(14,996)
Derecognition of leasehold assets	16,113	19,185
Depreciation of owned assets	57,818	43,689
Auditor's remuneration - charity	8,400	7,700
Auditor's remuneration - subsidiary	6,500	6,300
Non-audit services	6,500	6,000
Rental of shop premises - operating leases	128,338	127,587
Other operating leases	<u>8,257</u>	<u>53,383</u>

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

### Year Ended 31 March 2025

#### 11 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the group during the year.

Three trustees were reimbursed for travel and trustee' training costs incurred in respect of the group during the year, total costs reimbursed during the year amounted to £1,838 (2024: one trustee reimbursed £1,409).

#### 12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	4,837,680	3,964,929
Social security costs	450,740	332,925
Pension costs	139,525	120,145
Other staff costs	175,716	376,381
	<u>5,603,661</u>	<u>4,794,380</u>

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
Employees	<u>205</u>	<u>193</u>

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

	2025 No	2024 No
£60,001 - £70,000	1	1
£70,001 - £80,000	-	1
£80,001 - £90,000	<u>1</u>	<u>-</u>

The total employee benefits of the key management personnel of the group were £355,636 (2024 - £300,516).

The Charity gives full fair consideration to applications for employment by disabled persons and has regard to their aptitudes and abilities. The Charity provides appropriate training, career development and promotion for all staff including the disabled employees.

#### 13 Taxation

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

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### 14 Tangible fixed assets

Group	Freehold land & buildings £	Leasehold Improvements £	Fixtures, fittings & equipment £	Motor vehicles £	Trust website £	Total £
<b>Cost</b>						
At 1 April 2024	-	688,883	896,831	141,510	41,276	1,768,500
Additions	3,281,266	29,795	78,104	-	-	3,389,165
Disposals	-	-	(72,969)	-	-	(72,969)
Transfers	586,212	(586,212)	-	-	-	-
At 31 March 2025	<u>3,867,478</u>	<u>132,466</u>	<u>901,966</u>	<u>141,510</u>	<u>41,276</u>	<u>5,084,696</u>
<b>Depreciation</b>						
At 1 April 2024	-	44,382	651,258	108,362	38,235	842,237
Charge for the year	-	16,113	48,922	8,288	608	73,931
Eliminated on disposals	-	-	(72,039)	-	-	(72,039)
At 31 March 2025	<u>-</u>	<u>60,495</u>	<u>628,141</u>	<u>116,650</u>	<u>38,843</u>	<u>844,129</u>
<b>Net book value</b>						
At 31 March 2025	<u>3,867,478</u>	<u>71,971</u>	<u>273,825</u>	<u>24,860</u>	<u>2,433</u>	<u>4,240,567</u>
At 31 March 2024	<u>-</u>	<u>644,501</u>	<u>245,573</u>	<u>33,148</u>	<u>3,041</u>	<u>926,263</u>

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

#### Charity

	Freehold land & buildings £	Leasehold improvements £	Fixtures, fittings & equipment £	Motor vehicles £	Trust website £	Total £
<b>Cost</b>						
At 1 April 2024	-	688,883	853,235	141,510	41,276	1,724,904
Additions	3,281,266	29,795	74,160	-	-	3,385,221
Disposals	-	-	(72,969)	-	-	(72,969)
Transfers	586,212	(586,212)	-	-	-	-
At 31 March 2025	<u>3,867,478</u>	<u>132,466</u>	<u>854,426</u>	<u>141,510</u>	<u>41,276</u>	<u>5,037,156</u>
<b>Depreciation</b>						
At 1 April 2024	-	44,382	619,692	108,362	38,235	810,671
Charge for the year	-	16,113	46,525	8,288	608	71,534
Eliminated on disposals	-	-	(72,039)	-	-	(72,039)
At 31 March 2025	<u>-</u>	<u>60,495</u>	<u>594,178</u>	<u>116,650</u>	<u>38,843</u>	<u>810,166</u>
<b>Net book value</b>						
At 31 March 2025	<u>3,867,478</u>	<u>71,971</u>	<u>260,248</u>	<u>24,860</u>	<u>2,433</u>	<u>4,226,990</u>
At 31 March 2024	<u>-</u>	<u>644,501</u>	<u>245,573</u>	<u>33,148</u>	<u>3,041</u>	<u>926,263</u>

#### 15 Fixed asset investments

#### Group

#### Other investments

	Unlisted investments £	Total £
<b>Cost or Valuation</b>		
At 1 April 2024	<u>5,000</u>	<u>5,000</u>
At 31 March 2025	<u>5,000</u>	<u>5,000</u>
<b>Net book value</b>		
At 31 March 2025	<u>5,000</u>	<u>5,000</u>
At 31 March 2024	<u>5,000</u>	<u>5,000</u>

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### Charity

	2025 £	2024 £
Other investments	<u>5,000</u>	<u>5,000</u>

#### Shares in group undertakings and participating interests

	Subsidiary undertakings £	Total £
<b>Cost</b>		
At 1 April 2024	<u>4</u>	<u>4</u>
At 31 March 2025	<u>4</u>	<u>4</u>
<b>Net book value</b>		
At 31 March 2025	<u>4</u>	<u>4</u>

#### Other investments

	Unlisted investments £	Total £
<b>Cost or Valuation</b>		
At 1 April 2024	<u>5,000</u>	<u>5,000</u>
At 31 March 2025	<u>5,000</u>	<u>5,000</u>
<b>Net book value</b>		
At 31 March 2025	<u>5,000</u>	<u>5,000</u>
At 31 March 2024	<u>5,000</u>	<u>5,000</u>

The investments of the Charity include the 2, £1 shares in Hannah's (1988) Ltd, a company incorporated in England and Wales, which represents the whole of the share capital. Hannah's (1988) Limited now operates nine charity shops, one in Ivybridge, six in Plymouth, one in Newton Abbot and one in Saltash, all selling donated goods. The profits earned by the company are passed to the Charity by means of a distribution under Gift Aid; the amount distributed to the Charity as at the year ended 31 March 2025 was £46,458 (2024: £405,462). Hannah's (1988) Limited is registered in England, company number 02258879. Any remaining profits have been distributed post year end.

Hannahs Limited was incorporated on 20 April 1995 and was used to operate self-catering holidays for people with disabilities during the holidays. The company is currently dormant. It has two issued and fully paid ordinary £1 shares owned by Dame Hannah Rogers School. Hannahs Limited is registered in England, company number 03047816.

The registered address for both companies is that of the Charity.

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### 16 Stock

	2025 £	Group 2024 £	2025 £	Charity 2024 £
Stocks	<u>21,645</u>	<u>18,770</u>	<u>21,645</u>	<u>18,770</u>

#### 17 Debtors

	2025 £	Group 2024 £	2025 £	Charity 2024 £
Trade debtors	198,507	193,737	188,325	184,257
Due from group undertakings	-	-	55,062	85,055
Prepayments	210,050	140,595	173,562	105,552
Accrued income	32,862	83,841	32,862	83,841
Other debtors	<u>14,333</u>	<u>8,383</u>	<u>4,107</u>	<u>3,344</u>
	<u>455,752</u>	<u>426,556</u>	<u>453,918</u>	<u>462,049</u>

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

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

	2025 £	Group 2024 £	2025 £	Charity 2024 £
Bank loans	139,203	40,000	139,203	40,000
Trade creditors	65,525	87,748	56,163	85,180
Other loans	210,000	50,000	210,000	50,000
Hire purchase and finance leases	13,420	17,395	13,420	17,395
Other taxation and social security	99,023	78,734	99,023	78,734
Other creditors	56,791	31,582	56,588	30,282
Pension scheme creditor	45,696	44,000	45,696	44,000
Accruals	67,831	212,872	62,831	207,587
Deferred income	28,420	-	28,420	-
	<u>725,909</u>	<u>562,331</u>	<u>711,344</u>	<u>553,178</u>

#### Deferred income

	2025 £	2024 £
Deferred income at 1 April 2024	28,420	-
Resources deferred in the period	-	28,420
Amounts released from previous periods	(28,420)	-
Deferred income at year end	<u>-</u>	<u>28,420</u>

#### 19 Creditors: amounts falling due after one year

	2025 £	Group 2024 £	2025 £	Charity 2024 £
Bank loans	2,298,788	50,000	2,298,788	50,000
Other loans	310,000	200,000	310,000	200,000
Hire purchase and finance leases	2,237	15,657	2,237	15,657
Other creditors	-	45,700	-	45,700
Accruals	-	14,818	-	14,818
	<u>2,611,025</u>	<u>326,175</u>	<u>2,611,025</u>	<u>326,175</u>

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

##### Bank loans consist of:

Property purchase loan - with a credit period of five years and a fixed interest rate of 6.01% per annum. The loan is secured on the freehold property known as Hannahs at Ivybridge.

CBIL loan - with a credit period of 72 months and a fixed interest rate of 4.33%. The bank loan is unsecured.

##### Other loans consist of:

Edward Gostling Foundation unsecured loan with a credit period of 30 months at a fixed rate of 2% per annum.

Edward Gostling Foundation unsecured loan with a credit period of 10 years interest free and is repayable in equal annual instalments over a ten-year period.

#### 20 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2025 £	Group 2024 £	2025 £	Charity 2024 £
Within one year	15,552	19,675	13,420	15,953
In two to five years	<u>2,592</u>	<u>39,294</u>	<u>2,237</u>	<u>33,051</u>
	18,144	58,969	15,657	49,004
Less finance charges allocated to future periods	<u>(2,487)</u>	<u>(9,965)</u>	-	-
	<u><u>15,657</u></u>	<u><u>49,004</u></u>	<u><u>15,657</u></u>	<u><u>49,004</u></u>

The finance lease relates to a server and computers recognised within the fixtures, fittings and equipment category of tangible fixed assets.

The finance lease is secured by the lessor's title to the leased assets which have a carrying value of £32,208 (2024: £48,162). The Trustees consider that the carrying amount of the obligation under finance lease is approximate to its fair value.

#### Operating lease commitments

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

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

	2025 £	Group 2024 £	2025 £	Charity 2024 £
<b>Land and buildings</b>				
Within one year	118,814	365,682	65,000	302,000
Between one and five years	334,524	1,336,339	260,000	1,208,000
After five years	<u>227,500</u>	<u>4,422,800</u>	<u>227,500</u>	<u>4,422,800</u>
	<u>680,838</u>	<u>6,124,821</u>	<u>552,500</u>	<u>5,932,800</u>
<b>Other</b>				
Within one year	10,094	8,459	3,017	1,383
Between one and five years	10,986	11,731	9,806	3,476
After five years	<u>-</u>	<u>3,546</u>	<u>-</u>	<u>3,546</u>
	<u>21,080</u>	<u>23,736</u>	<u>12,823</u>	<u>8,405</u>

#### Pension scheme

An accrual provision has been recognised in the financial statements in respect of the past service deficit contribution to the Devon County Council pension scheme. The deficit is calculated based on an actuarial valuation of the scheme in 2023. It was agreed that the deficit would be funded by an increase in employer pension contributions of £42,400 in 2023/24, £44,000 in 2024/25 and £45,700 in 2025/26. In the current year accounts £45,700 (2024: £44,000) is included within creditors due within one year and £nil (2024: £45,700) is included within creditors due after more than one year.

The group operates an automatic enrolment scheme with NEST, which is a defined contribution plan. The assets of this scheme are held separately from those of the company in an independently administered fund. The total pension cost for the group was £65,148 (2024: £63k). At 31 March 2025, the group had outstanding pension contributions of £17k (2024: £15k).

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### 21 Funds

##### Group

	Balance at 31 April 2024 £	Incoming resources £	Resources expended £	Other recognised (losses) £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted funds	1,863,341	6,736,014	(6,724,793)	(930)	1,873,632
Hannah's (1988) Ltd	20,630	481,512	(479,049)	-	23,093
Hannahs Ltd	(205)	-	-	-	(205)
	<u>1,883,766</u>	<u>7,217,526</u>	<u>(7,203,842)</u>	<u>(930)</u>	<u>1,896,520</u>
<b>Restricted funds</b>					
Bungalow refurbishments	213,360	-	-	-	213,360
Works and Mews and sensory garden	184,065	-	-	-	184,065
Other	47,809	28,329	(22,668)	-	53,470
<b>Total restricted funds</b>	<u>445,234</u>	<u>28,329</u>	<u>(22,668)</u>	<u>-</u>	<u>450,895</u>
<b>Total funds</b>	<u>2,329,000</u>	<u>7,245,855</u>	<u>(7,226,510)</u>	<u>(930)</u>	<u>2,347,415</u>

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted funds	1,595,516	6,353,716	(6,094,587)	8,696	1,863,341
Hannah's (1988) Ltd	407,659	390,964	(777,993)	-	20,630
Hannahs Ltd	(205)	-	-	-	(205)
	<u>2,002,970</u>	<u>6,744,680</u>	<u>(6,872,580)</u>	<u>8,696</u>	<u>1,883,766</u>
<b>Restricted funds</b>					
Bungalow refurbishments	-	213,360	-	-	213,360
Works and Mews and sensory garden	150,000	34,065	-	-	184,065
Other	55,792	3,504	(11,487)	-	47,809
<b>Total restricted funds</b>	<u>205,792</u>	<u>250,929</u>	<u>(11,487)</u>	<u>-</u>	<u>445,234</u>
<b>Total funds</b>	<u>2,208,762</u>	<u>6,995,609</u>	<u>(6,884,067)</u>	<u>8,696</u>	<u>2,329,000</u>

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### Charity

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Other recognised (losses) £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted funds	1,864,438	6,782,472	(6,772,348)	(930)	1,873,632
<b>Restricted funds</b>					
Bungalow refurbishments	213,360	-	-	-	213,360
Works at Mews and sensory garden	184,065	-	-	-	184,065
Other	47,809	28,329	(22,668)	-	53,470
<b>Total restricted funds</b>	<b>445,234</b>	<b>28,329</b>	<b>(22,668)</b>	<b>-</b>	<b>450,895</b>
<b>Total funds</b>	<b>2,309,672</b>	<b>6,810,801</b>	<b>(6,795,016)</b>	<b>(930)</b>	<b>2,324,527</b>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted funds	1,595,311	6,353,716	(6,093,285)	8,696	1,864,438
<b>Restricted funds</b>					
Bungalow refurbishments	-	213,360	-	-	213,360
Works at Mews and sensory garden	150,000	34,065	-	-	184,065
Other	55,792	3,504	(11,487)	-	47,809
<b>Total restricted funds</b>	<b>205,792</b>	<b>250,929</b>	<b>(11,487)</b>	<b>-</b>	<b>445,234</b>
<b>Total funds</b>	<b>1,801,103</b>	<b>6,604,645</b>	<b>(6,104,772)</b>	<b>8,696</b>	<b>2,309,672</b>

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

### Year Ended 31 March 2025

#### Unrestricted General Funds

The Trustee Board believes that to ensure the continued provision of our services to the Charity's beneficiaries in the event of an unexpected reduction in funding or incurring of unplanned expenditure, the Charity should hold free reserves from which it can draw down. On 31 March 2025, the Trust has free reserves of £420,274 (2024: £1,256,240). Free reserves are represented by unrestricted current assets less current liabilities less unsecured bank and other loans repayable over 1 year. The Trust utilises free reserves to finance unforeseen cost pressures and to support significant investment in land, buildings, fixtures, fittings, vehicles, and equipment to maintain and further develop the service level it provides. This development has continued during the year with investment in the year of £3,389k (2024: £420k) in tangible fixed assets, spent mainly on purchasing the site, which was met from a new mortgage, free reserves, grants, legacies, and other fundraising. The new bank mortgage has been used to fund acquire the Ivybridge site, it is a priority to service this mortgage. The bank and the Trustees went through a process of rigorous due diligence to ensure that this funding was prudent and appropriate for the charity. This important development will enable the Trust to have a strong base from which it can continue to be committed to its ever-increasing number of stakeholders and be ready for the challenges and opportunities that lie ahead. Levels of income and expenditure are not usually subject to material fluctuations in the short term and can be forecast with a reasonable degree of certainty. Business interruption insurance (24 months' loss of income) is also in place. The Trustee Directors regularly review the reserve levels. The current policy to ensure adequate reserves is based on a risk-based approach. Trading risk, other operational risks and significant likely investments are estimated considering existing commitments and planned future activities. Free reserves on 31 March 2025 meet the estimated net risk. To be able to continue to achieve the necessary improvements to our service & property, service income growth, grant, legacy, and other fundraising support will be essential over the next 12 months and beyond.

#### Unrestricted Designated Funds

It is the Trustee Board's intention to continue to meet and maintain its free reserves to be able to meet the estimated net risk. During 2025 the major investment was in the purchase of the site, this was a significant step forwards and unrestricted funds very key to being able to make this happen. Through ongoing improved financial performance and increased external support for the essential and highly valuable care services provided, the Trustee board aims to set up unrestricted Designated Funds that will support the necessary ongoing investment in the following key areas over the next 36 months:

1. Residential Accommodation Refurbishment and Improvement Fund - including ongoing and further planned refurbishments and improvements at all 7 residential buildings.
2. Staff Retention and Recruitment Fund - with the well-documented and ongoing staffing crisis in social care further investment in our highly valued and dedicated staff will be essential.
3. Energy Fund - to reduce the carbon footprint of the charity, improve energy efficiency and provide support for the ongoing higher energy prices.
4. Activity Areas Improvements Fund - including but not limited to further improvements to the hydro-therapy pool, sensory rooms, sensory gardens, improved site accessibility and grounds.

Over the longer term the Trustee board aims to set up unrestricted Designated Funds that will support the necessary ongoing investment in the following key areas over the next 10 years:

1. Site Development Fund - a feasibility study has been completed. Significant future funding will be required to ensure that the Charity can make the best possible use of the sites it operates from.

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

Without additional funding support, it will be extremely difficult for the Charity to be able to meet these additional significant challenges and be able to continue to deliver and improve on the excellent level of care and support provided. In the short-term Trustees are aware that it is likely that the Unrestricted General Reserve will be required to support these significant but necessary cost pressures, further charitable support will be required to ensure that the Charity can continue to deliver its highly valued services into the future and be able to keep an appropriate level of Unrestricted Reserves.

#### **Restricted Funds include:**

- Various donors - BOMA 7 Wheelchair. Funds brought forward of £961, depreciation charged of £240 leaving a balance carried forward at the year-end of £721.
- ATASS Foundation - funds brought forward of £3,470 were used to part purchase a vehicle costing £11,500 during the year. A depreciation charge of £868 depreciation has been made leaving a balance carried forward at the year end of £2,602.
- Leather Sellers Company/Lord Tavernors - in prior years £50,000 was received to purchase a minibus. Funds brought forward £5,047, depreciation charged of £1,262 leaving and balance carried forward at the year-end of £3,785.
- Funds raised from various donors towards Hydro equipment and sensory toys for Ivybridge. Funds brought forward of £3,223, depreciation charged of £81 leaving a balance carried forward at the year-end of £3,142.
- League of Friends Newton Abbot Hospitals - income was received in 2018 for the purchase of wheel chair clamping equipment, Hydrotherapy pool replacement trolley and hoist, hydro changing trolley, overhead tracking and hoisting equipment, a mobile hoist and Defib Tech Lifeline and associated fixing costs. Funds brought forward of £2,676, depreciation charged of £535 leaving a balance carried forward at the year-end of £2,141.
- Bruce Wake Charitable Trust - income of £2,500 was received in 2018 towards a Veloplus wheelchair bike, along with a further £4,400 in 2019 - £1,400 from The Hedley Foundation and £3,000 giving a total fund of £6,900. The funds were spent in full on fixed assets in 2020. Funds brought forward of £2,569, depreciation charged of £514 leaving a balance carried forward at the year-end of £2,055.
- The Clemas Trust £2,520 income was spent on fixed assets in 2018. Funds brought forward of £585, depreciation charged of £117 leaving a balance carried forward at the year-end of £468.
- Percy Billington Charity - income of £4,420 was received for the purchase of a main swing platform for sensory therapy. This income was spent on fixed assets in 2018. Funds brought forward of £1,166, depreciation charged of £233 leaving a balance carried forward at the year-end of £933.
- In 2020 funds of £5,118 were received from The Edward Gostling Foundation towards the lighting in the car park, this was spent in full. Funds brought forward of £3,956, depreciation charged of £100 leaving a balance carried forward at the year-end of £3,856.
- Kitchen appeal raised £5,982 in 2020 which was spent in full on a new kitchen in the adult bungalows, a further donation to the fund of £25 was received in 2022. Funds brought forward of £4,655, depreciation charged of £116 leaving a balance carried forward at the year-end of £4,539.

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

- In 2020 funds of £24,213 were received from The Edward Gosling Foundation in respect of capital and restructure match funding. Funds brought forward of £12,006, depreciation charged of £230 leaving a balance carried forward at the year-end of £11,776.
- In 2022 money was donated towards a shower trolley fund. Funds brought forward were £7,495, during the year, with depreciation charged of £1,371 leaving a balance carried forward at the year-end of £6,124.
- In previous years legacy income of £184,065 was received for improvement works at the Mews and a sensory garden. A total of £118,557 has been spent fixed assets, and these assets have been depreciated by £939 leaving a net book value of £117,618. The remaining balance of £65,508 remains available to invest in improving the Mews building.
- In 2024 the charity received campaign grants and income of £213,360 for bungalow refurbishments, this was fully spent on the bungalow refurbishment. During the year the fund balance brought forward of £213,360 has been depreciated by £11,763 leaving a year end balance of £201,597.
- In 2025 funds of £9,632 were received towards residential refurbishments of which £6,366 has been used to purchase fixed assets. The remaining balance of £3,266 will be carried forward for use in future periods.
- Speech and language grants of £11,158 were received in 2025 which have been fully expended on fixed assets, depreciation of £1,113 has been charged on these assets leaving a balance carried forward of £10,045.
- The charity received £795 in 2025 as part of a sensory room fundraiser this amount will be carried forward for use in future periods.
- Gifts in kind of £5,332 were received in 2025, these were fully expensed on fixed assets, a depreciation charge of £1,774 has been provided leaving a balance carried forward of £3,558.

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### 22 Analysis of net assets between funds

Group	Unrestricted funds	Restricted funds	Total funds
	General		at 31 March
	£	£	2025
			£
Tangible fixed assets	3,859,242	381,325	4,240,567
Fixed asset investments	5,000	-	5,000
Current assets	1,369,212	69,570	1,438,782
Current liabilities	(725,909)	-	(725,909)
Creditors over 1 year	(2,611,025)	-	(2,611,025)
Total net assets	<u>1,896,520</u>	<u>450,895</u>	<u>2,347,415</u>
	Unrestricted funds	Restricted funds	Total funds
	General		at 31 March
	£	£	2024
			£
Tangible fixed assets	627,526	298,737	926,263
Fixed asset investments	5,000	-	5,000
Current assets	2,139,746	146,497	2,286,243
Current liabilities	(562,331)	-	(562,331)
Creditors over 1 year	(326,175)	-	(326,175)
Total net assets	<u>1,883,766</u>	<u>445,234</u>	<u>2,329,000</u>

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### Charity

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	3,845,665	381,325	4,226,990
Fixed asset investments	5,004	-	5,004
Current assets	1,290,270	69,570	1,359,840
Current liabilities	(656,282)	-	(656,282)
Creditors over 1 year	(2,611,025)	-	(2,611,025)
Total net assets	<u>1,873,632</u>	<u>450,895</u>	<u>2,324,527</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	615,496	298,737	914,233
Fixed asset investments	5,004	-	5,004
Current assets	2,123,291	146,497	2,269,788
Current liabilities	(553,178)	-	(553,178)
Creditors over 1 year	(326,175)	-	(326,175)
Total net assets	<u>1,864,438</u>	<u>445,234</u>	<u>2,309,672</u>

#### 23 Analysis of changes in net debt

##### Group

	At 1 April 2024 £	Financing cash flows £	New finance leases £	At 31 March 2025 £
Cash at bank and in hand	1,840,917	(879,532)	-	961,385
Debt due within one year	(90,000)	-	(259,203)	(349,203)
Debt due after more than one year	(250,000)	90,000	(2,448,788)	(2,608,788)
Finance leases and hire purchase contracts	(33,052)	17,395	-	(15,657)
Net debt	<u>1,467,865</u>	<u>(772,137)</u>	<u>(2,707,991)</u>	<u>(2,012,263)</u>

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

	At 1 April 2023 £	Financing cash flows £	New finance leases £	At 31 March 2024 £
Cash at bank and in hand	2,382,064	(541,147)	-	1,840,917
Debt due within one year	(90,000)	-	-	(90,000)
Debt due after more than one year	(340,000)	90,000	-	(250,000)
Finance leases and hire purchase contracts	<u>(10,061)</u>	<u>-</u>	<u>(22,991)</u>	<u>(33,052)</u>
Net debt	<u>1,942,003</u>	<u>(451,147)</u>	<u>(22,991)</u>	<u>1,467,865</u>

#### 24 Related party transactions

##### Group

There were no related party transactions in the year.

##### Charity

There were no related party transactions in the year.

**DAME HANNAH ROGERS TRUST 2019 LIMITED**

England & Wales - Charity number 1194836

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# Accounts

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Report of the Trustees and Consolidated  
Financial Statements

Year Ended 31 March 2024

Dame Hannah Rogers Trust 2019 Limited

Registered Charity No. 1194836

Registered Company No. 11878746



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## Report of the Trustees

### Introduction

The Trustee Board is pleased to present the annual report together with the financial statements of the Charitable Company and its group for the year ending 31 March 2024. The group consolidates the accounts of Dame Hannah Rogers Trust 2019 Limited (the Charity), Hannahs (1988) Limited, Hannahs Limited and the dormant Dame Hannah Rogers School charity.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

As you read the following financial information, the Trustee Board hopes you will also sense the courage, determination and vitality of our truly inspirational adults with disabilities and those closest to them.

<b>Company number</b>	11878746
<b>Charity number</b>	1194836
<b>Registered Office</b>	Woodland Road Ivybridge Devon PL21 9HQ
<b>Auditor</b>	PKF Francis Clark Chartered Accountants Melville Buildings East Unit 18, 23 Royal William Yard Plymouth PL1 3GW
<b>Solicitors</b>	Tozers Solicitors LLP Broadwalk House Southernhay West Exeter Devon EX1 1UA
<b>Insurance advisors</b>	Marsh Commercial Melville Building Royal William Yard Plymouth PL1 3RP
<b>Charity Website</b>	<a href="http://www.discoverhannahs.org">www.discoverhannahs.org</a>



**Directors & Trustees – Dame Hannah Rogers Trust 2019 Limited**

The following persons were Directors & Trustees during the whole of the year ended 31 March 2024, unless otherwise stated:

<b>Professor David Coslett</b>	Chair
<b>Paul Boys</b>	Director
<b>Simon Morris</b>	Director
<b>Tony Lumb</b>	Director
<b>Nigel Godefroy</b>	Director
<b>Katie Jones</b>	Director (Appointed 17 <sup>th</sup> April 2024)
<b>Nikki Henderson</b>	Director (Appointed 17 <sup>th</sup> April 2024)
<b>Nicola Kelly</b>	Director (Appointed 16h July 2024)

**Officers and Key Employees of Dame Hannah Rogers Trust 2019 Limited**

<b>James Derrick</b>	Director of Finance & Company Secretary
<b>Wayne Fulton</b>	Director of Care Services
<b>Samantha Bryant</b>	Clinical Lead
<b>Cassandra Short</b>	Registered Manager (Hannahwood Transitions & Hannahwood Mews)
<b>Kim Bindon</b>	Registered Manager (Arthur Care Home)
<b>Daniel Burke</b>	Head of Fundraising & Retail
<b>Chris Alphey</b>	Head of IT

## Structure, Governance and Management

Dame Hannah Rogers Trust 2019 Limited ("the Charity") is a charitable company limited by guarantee, registered in England and Wales, with company number 11878746. It was registered as a charity on 17 June 2021 with charity number 1194836. It is governed by its Memorandum and Articles of Association as incorporated on 13 March 2019 as amended by special resolutions dated 26 November 2020 and 20 April 2021.

The Charity is also the sole corporate trustee of Dame Hannah Rogers School (an unincorporated charity registered with number 306948) ("the unincorporated Charity"). The unincorporated Charity is governed by a Charity Commission Scheme dated 3 May 2021.

On 31 July 2021 all of the assets and liabilities of the unincorporated Charity were transferred to the Charity in order to provide the organisation with a modernised and incorporated legal structure. Following the transfer, the unincorporated Charity remains in existence as a dormant entity, with the Charity continuing to act as its sole corporate trustee. Dame Hannah Rogers Trust 2019 Limited continues to provide the highly valued charitable care services provided previously through the unincorporated Charity.

The group consolidates the accounts of Dame Hannah Rogers Trust 2019 Limited (the Charity), Hannahs (1988) Limited, Hannahs Limited and the dormant Dame Hannah Rogers School charity.

## Appointment of Directors to the Board

Directors are recruited via open public advert as well as being nominated by existing Directors, taking into consideration the broad skills base required for effective governance. The shortlisted Directors are then interviewed by the Chair who will make their recommendation to the full Board of Directors. All Directors receive an induction which consists of an orientation covering a tour of the organisation, a 'Trustee Induction Pack' containing the business plan, regulatory reports, operational reports, annual accounts, code of conduct, financial information summary, sign up details for the NCVO, etc. Directors are asked to sign a contract and are encouraged to engage in training events which will facilitate good practice and understanding when undertaking their role.

## Organisation

The Board of Directors administers the Charity and the number of meetings per year is a minimum of four.

Members of the Board have a range of specialist knowledge and access to expertise in areas relevant to the Charity e.g. Financial, Land & Property, Commissioning, Healthcare, Social Care, Fundraising, Legal, Retail, Human Resources and Partnerships.

The Executive team with close Board oversight leads the operations of the Charity with delegated authority for the finance, care and other operational matters.

The Charity operates its charitable care and support services from two sites in Ivybridge.

## Our history...

Dame Hannahs was founded over 250 years ago and is one of the oldest charities in the UK. Throughout the proud history of the Charity, the aim has always been simple: to help enrich and empower the lives of children and adults in need. Today the legacy is now helping and improving the lives of young adults from all over the South West and further afield.

**1718** Dame Hannah was born and then brought up in Cornwall

**1742** She moved to Devon when she married John Rogers, who later became Sir John Rogers MP. They never had children but Hannah had a passion for working with and helping children

**1766** Hannah died on 18 April leaving £10,000 in her Last Will and Testament

**1767** Her legacy was invested in the founding of the Dame Hannah Rogers Trust

**1787** The first school was established. The aim of the Dame Hannah Rogers Trust, also known as Dame Hannahs, was to help the poor and unfortunate children of Plymouth and this vital work continued for many years

## Dame Hannahs

**1887** Lord Blachford (Hannah's descendant) presented Blachford Manor to the Trust

**1925** Dame Hannahs opened one of the UK's first orthopedic hospitals/schools in Ivybridge



**1949** The school welcomed 27 children with Cerebral Palsy

**1958** Dame Hannahs was the first to open a school for children with Cerebral Palsy. We started with 50 children and went on to enable and enrich the lives of hundreds of disabled children and their families

**1959** HM The Queen Mother officially opened the school

**1989** Gilleys bungalow was opened by HRH Princess Anne. It was the first of five bungalows providing onsite accommodation for the children

**1994** The hydrotherapy pool opened enabling much needed hydrotherapy sessions for the children as part of their physiotherapy programme.



**2006** The Respite Centre and Children's Home were opened by the entertainer Bobby Davro. These buildings enabled Dame Hannahs to offer short term breaks and respite to children with disabilities.



**2008** Hannahwood, our Young Adult Provision, was opened by the actress Maggie Steed. We saw a desperate need for young adults with disabilities aged 19 upwards. Hannahwood provides education, work and training opportunities and a range of activities and experiences while supporting the young adults to live independently in specially adapted, bright and modern bungalows.

**2009** Dame Hannahs purchased a 90-acre site at Seale-Hayne near Newton Abbot. We were eager to expand our reach again and recognised the lack of opportunities for adults of all ages with disabilities.

**2010** Hannahs at Seale-Hayne was officially opened by HRH Princess Anne. The site was a centre where people with disabilities could train, learn, work and have fun participating in art, music, outdoor pursuits and horticulture and even run their own radio station. The site was open to the public with facilities such as arts, live music, recording studio, shops, farm, bistro, health and wellbeing centre and family events. There were also over 50 tenants including a wide range of businesses, artists and other charities.

## Dame Hannahs

**2013** Arthur in Park Street, Ivybridge opened as a house for young adults from Hannahwood to enable them to join in community living.

**2015** Hannahwood Mews opened as a specialist adult residential care home offering accommodation support from short breaks up to 52 weeks a year.

**2019** Hannahs at Seale-Hayne closed and the site was sold with the majority of tenants remaining.

**2019** Dame Hannahs entered into a partnership with the Edward Gostling Foundation (EGF) which provides grants to other charities that support people of all ages living on low incomes who have a physical and/or learning disability or long-term illness. EGF purchased the Ivybridge site in April 2019 with Dame Hannahs as leaseholders and operating with the full support of EGF.



**2020** The growth of services for children with profound learning needs in mainstream schools and special schools led to a steady decrease in children's placements at Dame Hannahs. Dame Hannahs decided to withdraw from its children's services and concentrate its focus on services for young adults.

**2021** On 31 July 2021 all of the assets and liabilities of Dame Hannah Rogers School (Charity 306948) were transferred to Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746) in order to provide the Charity with a modernised, incorporated legal structure. Following the transfer the old Unincorporated Charity (Charity number 306948) remains in existence as a dormant entity under the sole corporate trusteeship of the Charity. Dame Hannah Rogers Trust 2019 Limited continues to provide the highly valued services provided previously through the unincorporated Charity.

**2022** Dame Hannahs continues to welcome newcomers, delivering first-class care and learning services for adults enabling them to live life to the full.



**2023** Our onsite bungalow refurbishment campaign was launched and the pace of the planned refurbishments continues to increase. Phase 1 completed in July and phase 2 is in progress. Arthur, our community living bungalow, underwent its 10 year refurbishment project. The grounds have been upgraded with new wooden fencing, new external LED lighting and new tarmac was laid on the driveways and car parks. Planning commenced for the Hannahwood Mews improvement works and sensory equipment. We have also welcomed a host of new support workers from home and abroad.

**2024** Dame Hannahs buys back the freehold of its Ivybridge site. Development plans include the continuation of the Hannahwood Mews works, the completion of the phase 2 refurbishments works and the funding dependent phase 3 of our bungalow refurbishment campaign. These works, alongside steps taken to continue to increase the number of support workers, will enable new residential placements to join Dame Hannahs during 2024/25.

## Trading Companies

**The Charity has two wholly owned trading subsidiary companies as follows:**

Hannahs (1988) Ltd which runs the charity shops and donates its surpluses. We are extremely fortunate in that all shops have significant numbers of volunteers who willingly and generously give their time.

Hannahs Ltd which used to operate self-catering holidays for people with disabilities and is currently dormant.

## Risk Management

The Trustee Board has assessed the major risks to which the Charity is exposed, in particular those related to its care operation and finances. The Trustee Board has established, and continues to review, systems to mitigate the Charity's exposure to these major risks. These are developed and monitored by the Trustee Board and Executive Team. There is regular review of the risks that the Charity may face.

In addition, the Charity has a comprehensive emergency plan, robust strategic planning, budgeting and management accounting, established organisational structure, written policies and procedures, clear authorisation levels and thorough vetting procedures.

The **recruitment and retention** of care and medical staff remains a key ongoing risk that has previously been identified. We know there is a shortage of such staff and the current labour market favours those looking for employment. Having appropriate numbers of well-trained carers and medical staff is essential from both a regulatory and financial performance perspective. As a result, from the 1<sup>st</sup> January 2023 we initiated a new pay strategy for these staff to best ensure that we pay staff competitively compared to the local market. We have also followed government guidelines alongside using external professional support in order to commence an international staff recruitment drive, with the benefits of the work put into this now being seen. The impact of these ongoing measures has been positive, with significant recruitment and retention improvements being seen from June 2023 onwards. As at March 2024 and since April 2023 care support staff have seen in excess of 19 FTE added to the team which means that the service is as close as possible to being fully staffed as it has been for a number of years, with reducing reliance on external agency staff and overtime (care staff agency has actually not been used since the beginning of January 2024). The Charity remains positive in relation to this area but as we grow our services all are aware that it is likely for some staffing challenges to continue.

**Inflationary increases** remain a key risk as nearly all costs are a concern for the charity, especially in the key areas of staffing, utilities and food. For 2023/24 the funding authorities were on the whole supportive with an average inflationary fee increase of 10%. For 2024/25 inflation has decreased but the minimum wage increase creates increased pressures on budgets, the funding authorities inflationary fee increase are not being set to fund the significant increase in the minimum wage. Inflationary cost pressures look set to reduce but continue for the foreseeable future and as a result continued support from our funding authorities, utility usage reduction and improving fundraising support will all be required to best ensure the long term future sustainability of the charity. See financial review for further information and commentary.

The site required necessary **improvements to and investments in its residential accommodation** during 2023/24. To support the invest to grow strategy (additional residential placements) for 2023/24 the investments budget was increased to £500k (focused on necessary improvements to the residential areas). Already received designated legacy receipts have been used alongside much appreciated grant and community fundraising support (£250,928 of designated funding has been spent on the residential accommodation during 2023/24, with the balance coming from reserves). Being able to make these necessary property improvements has significantly benefited both our existing and new residential placements, who are now set to arrive during 2024/25. Such expenditure is regularly reviewed and carefully controlled to budget by the Executive team reporting to Trustees on a regular basis.

Dame Hannahs has and continues to monitor and respond as necessary to the ongoing **Coronavirus (COVID-19) situation**. The health and protection of all our staff and those we care for continues to be more important to us than ever. We would again like to take this opportunity to express sincere appreciation to our staff for their continuing support and hard work throughout the pandemic and beyond. Their efforts and dedication has not gone unnoticed and each and every staff member should be extremely proud of how they have enabled our Adults to remain safe and well during such a difficult and trying time. It has been an extremely challenging period for everyone, and all those in care, like our Adults, have been acutely affected by the pandemic. We have managed to return to a full service provision throughout the financial year, this further ensures that we can now continue to enable our Young Adults to live their lives in as independent and fulfilled a way as possible.

## Public Benefit

The Trustee Board has completed a Public Benefit review and concluded that we satisfy the requirements of identifiable benefit to the public or section of the public.

## Core values

### Our charitable objects are...

- a) the relief of people in need by reason of disability, by the inclusive provision of care, advocacy, integration, learning, training and other support services with a preference given to those who are, or whose parents or guardians are, resident in Devon or Cornwall;
- b) to advance education and understanding relating to the care, training and development of persons with disabilities and their integration into wider society, in particular by:
  - (i) the provision of training and learning opportunities for the families, carers and associated professionals of people with disabilities supported by the Charity in order to help develop their individual capabilities, competencies, and skills; and
  - (ii) the provision of information, support and learning opportunities to the public including promoting research and disseminating the useful results

## The need

Of the UK's population, 19% of working age adults live with a disability. The challenges for people living with disabilities are considerable, particularly in childhood but the focus placed on the opportunities and the development needs of children does ensure a greater level of commitment to beneficial outcomes. However serious challenges remain for adults with disabilities. As children transition to adulthood, funding and care protocols dramatically change. This leaves many in the sometimes traumatic position of navigating what is – for all young adults – a naturally difficult time, without the stability of vital care and support.

Today's economic climate poses a further challenge with funding being extremely difficult. Young adults with physical and learning disabilities need extra support and local social services are often stretched. It is critical therefore that support is available both professionally and within peer groups as many need to reach out for help.

## Mission

Our mission is to empower, advocate and enrich the lives of adults with a range of disabilities.

The Charity has a tradition of innovation, meaning that it is constantly working to be at the cutting edge of providing services and support for people in need. Staying true to the spirit of its founder, the Charity always looks at how people are supported in today's society and exactly what is needed to enable everyone to thrive and live life to the full; whether that be care, advice, support, development and therapies, or simply a sense of belonging. We have, and always will be, their champions and their families' champions.

## Services

The Charity provides residential and day placement opportunities for adults aged 18 plus with a variety of complex and profound needs. Hannahwood focuses on the transition from adolescence to adulthood, both in terms of learning, development and care. Our adult space is vibrant and what any young person would want and expect with the meticulous care and standards of Dame Hannahs. Aimed at helping young people to live as independently as possible in their community. On site therapy is accessed through our existing therapists here at Ivybridge.

Here at Hannahwood we have an extensive range of activities available for everybody to enjoy.

We have excellent facilities including a Music and Activities room, Arts and Crafts room, a bar and lounge area complete with ping pong table, sofas and vast collection of games and DVDs to relax with. We also have a computer suite which our young adults can access with their support staff when they want to so they are able to produce posters, their bi-annual newsletter or for any other reason. There are many different tools available to do this.

Our Music and Activities room has an extensive collection of different instruments for everyone to enjoy as well as equipment that gives people the opportunity to control the music and lights in the room. We also have a collection of fun inflatable games, music and lighting equipment, switch-activated games and more!

We have a multi-sensory room which everybody gets the opportunity to use whenever they want! This room is great for the users to make choices about what they would like to control as well as providing a relaxing environment – particularly useful after a long day!

Working in collaboration with our friends in other organisations we also access a range of activities in our local communities! As well as having sessions with external organisations each month there is opportunity to attend numerous local events. Some of the events we attend are the Funky Llama Festival, food and drink events, classic car shows and club nights.

As well as attending local events we take every opportunity to take trips out. Whether it be visits to the theatre, Exeter racecourse, shopping, cinema, bowling, laser tag, Gala Bingo, the aquarium, meals out or to the pub! Whatever people want to do we do our very best to go and do it.

## Our Residents



**Rachel** joined Dame Hannahs School in 2017 aged 17 where she spent two years before moving onto our Adult Services Provision. She has a rare genetic condition called KAT6B and profound and multiple learning disabilities. Now aged 23, Rachel lives in Gilleys bungalow with a close-knit group of friends. Before she started at Dame Hannahs she attended Trengweath School in Plymouth until it closed. She consequently went to Woodlands School where she stayed until she was 16.

Rachel is a very friendly and sociable person. She loves people and therefore living in a bungalow with friends really suits her. There are certain friends like James and Michelle whom she particularly likes and frequently reacts to them with big smiles. She has also built up good relationships with key members of the care staff.

She really enjoys exercise such as hydrotherapy and rebound and she loves music. She also loves going out and about whether it is on the main City Bus or the Dame Hannahs minibus.

She loves going to Plymouth to watch the boats coming and going or to the Aquarium, or just walking in to Ivybridge. As her family home is in the middle of Bodmin Moor she loves the contrast of being in a busy town and being surrounded by people.

She also enjoys her routine of going to ROC College twice a week and is now in her second year. On Monday she goes to the college in Totnes for interactive sessions in Drama and Music while on Wednesday the tutor comes to Ivybridge to do community activities with her.

Rachel's parents are about to move to Ivybridge so that they can spend time with Rachel more easily. She has two brothers who live in Eastbourne and Callington.

Mum Liz said: "Since Rachel has been living at Dame Hannahs full time we no longer take her home to stay overnight, but we visit her at least once a week. We can take her out for the day and enjoy our family time together without having to worry about her care and medical needs. We are looking forward to being more involved with Dame Hannahs once we move".

## Dame Hannahs



**James** joined Dame Hannahs in 2002. He attended our school from the age of 14 to 19 and then moved away before returning in 2017 to Hannahwood, our Adult Services Provision. He is tetraplegic with curvature of the spine and mild learning difficulties.

Before starting at Dame Hannahs James lived in Manchester with his mother and attended a school for children with PMLD (profound and multiple learning disabilities) and behavioural difficulties. Both James and his mother realised it was not the right environment for him as it was very disruptive and they both felt that he could do more at school. He needed the right equipment to facilitate his learning and a wider range of activities and opportunities.

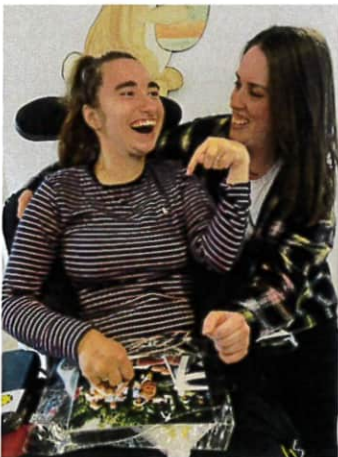
When he became a teenager his mother started looking for a new placement and, although it was located far from home in Manchester, Dame Hannahs was easily the best option. As soon as he visited the place and met head teachers Bill and Ruth Evans he knew immediately that he wanted to be there. He started in the September term and spent several happy years in school.

After leaving Dame Hannahs school James attended two colleges and was cared for by Dame Hannahs support worker George Atkinson in his own home. He then moved away to a nursing home in Northamptonshire but the communication support was very limited which affected James relationship with his mother. James became unhappy so George approached Dame Hannahs about the possibility of James returning. He was assessed and fortunately was able to start back at Dame Hannahs quite quickly.

James is very happy living in Gilleys bungalow and enjoys a wide range of activities. He particularly enjoys getting out and about such as shopping trips. He also really enjoys watching police dramas and he always enjoys celebrating special occasions such as Christmas and Valentine's Day.

Mother Julie said "Dame Hannahs really changed the lives of both myself and James. When James returned to Dame Hannahs in 2017 he got his independence, voice and life back. Previously he had so many limitations as they never went out and communications were very limited. The staff are always so welcoming at Dame Hannahs and the level of onsite therapy has always been excellent. The wonderful help James has received with his communication has really helped revive our relationship. There are also so many opportunities and activities on offer.

Julie is a continuing healthcare nurse assessor working for an NHS ICB (integrated care board). She moved from Manchester to Somerset shortly after James first started at Dame Hannahs so that she could be nearer to him.



**Millie** joined Dame Hannahs in February 2024 and lives in Marchesi bungalow. She is 22 years old and has Cerebral Palsy.

Before joining Dame Hannahs Millie went to Vance House school in Exeter until the age of 12 and then on to Bidwell Brook where she thrived. Aged 19 she started attending Hollacombe Day Centre in Paignton five days a week but more recently it became apparent that she would really benefit from a residential place.

She has always lived at home with her mum Gina supported by an excellent care team. However for the last two years Gina has been encouraged by her family to look for a residential place for Millie. Gina wanted to keep Millie home as long as possible and when looking elsewhere could only find old people's homes. Last summer she reached out to her care team and the care manager told her there was a place at Dame Hannahs. Millie settled in very quickly and very well. Gina knew Daisy, who has been at Dame Hannahs for many years, and her mum Rosie and felt reassured by them that Millie was in the right place.

Gina lives locally in Blackawton so she is able to visit Millie three times a week. She loves chatting to all the staff and making a fuss of all the young adults in Marchesi and sometimes she takes Millie out for a walk or a drive.

Millie is a very happy, bright and sociable person with a wicked sense of humour. She is very loving and always wants a hug. She loves to go on walks and outings as well as drawing and colouring. She has a favourite storybook in which she loves watching her mum fill in her name in the story. She also loves listening to and watching music videos and enjoys music sessions and cinema nights at Dame Hannahs.

Mum Gina said:

## Dame Hannahs

"It is really reassuring to know that Millie is happy and settled in case anything should happen to me. Until recently she was a real Mummy's girl but she has now grown more independent and is happy to try anything. There is now a big gap in my life and I am trying to work out what work to do. For the past 20 years I have worked as a nursery assistant in the local village school and before having children I worked in the Civil Service. My 24 year old son Josh lives with me and has an amazing relationship with Millie. He has always been a huge help to me and Millie idolises him."



**Oliver** joined Dame Hannahs School in 2011 aged 13 before moving on to our Adult Services when he turned 18. He has a complex medical condition including quadriplegic Cerebral Palsy, epilepsy, gastric problems and visual impairment. Oliver lives in the Mews with other adults with high dependency medical needs, including Zach, whom he knew at his previous school.

Before starting at Dame Hannahs, Oliver attended the West of England School but his medical needs were extensive. He was then home schooled for four years until he was able to start at Dame Hannahs. His parents were always aware of Dame Hannahs, but it was too far away from Devon to their home in Somerset and harder for Oliver to attend the school by day. When he started at Dame Hannahs the head teacher was very helpful and flexible enabling Oliver to cope with a shorter school day.

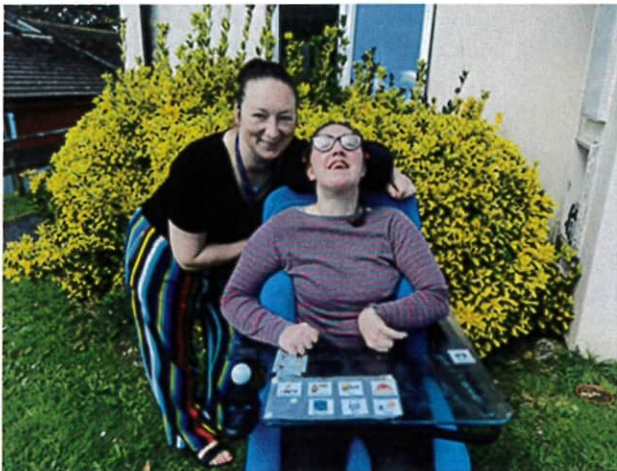
Oliver loves spending time outdoors. He is happy spending time in the Mews garden as well as being part of the actual gardening. He also loves sailing. It is very therapeutic for him to be outside as he can feel the wind and listen to the noises and more often than not he lifts his head which is very rare. He can only manage short trips out in the minibus, but he loves walks into Ivybridge and experiencing the outside elements.

With his limited eyesight, the other senses are really important. Oliver loves listening to music as he is registered blind but has very good hearing. He loves touching and hearing animals and birds, and is mad about animals as his home is on a farm. And in the cooking sessions he loves the smell and touch of food and doing the tasting.

Oliver really enjoys time out of his wheelchair and the sense of freedom both in the hydrotherapy pool and in the sensory room. During these sessions he requires intensive interaction with someone who understands his needs. Postural management is particularly important for Oliver and he needs regular input from the physiotherapists in order to keep him comfortable, out of pain and out of hospital. In all activities he gets very easily fatigued and needs the appropriate stimulation.

Oliver's mother Anna says: "Dame Hannahs has changed our lives over the past 12 years. Knowing that Oliver is in an environment which offers 24 hour care and nursing input as well as on site therapy. It has allowed us to live a more normal life with our younger son and I have been able to work part-time. It means that when Oliver comes home once a month we are able to fully focus on him and can really enjoy our time with him. I visit him every Saturday so I feel that I can stay close to him and keep up to date with his progress. At Dame Hannahs Oliver is able to access good quality of life possible which is so important to us."

### Our Staff Team



**Linzi** is Deputy Manager of Transitions at Dame Hannahs and has been a key member of the Care team for many years. She is now responsible for managing the teams in the bungalows and liaising between management and the care staff.

Linzi started working at Dame Hannahs in 2009 as a support worker to the young adults in all the bungalows. Six years later she was promoted to Deputy Senior in Gilleys before progressing to Senior in Hayward. She was then promoted to Team Leader in Marchesi where she worked for seven years before taking up her new role in 2023.

"What I have enjoyed most over the years is seeing the adults growing in confidence, achieving their goals and enjoying life. It has been really rewarding to help them think up new ideas about how to get involved in activities, make their own decisions and take charge of some of their own care. I have got to know some of the adults really well as I have known them since I started.

## Dame Hannahs

My new job is very different as it is office based and there is a lot of paperwork but I enjoy working alongside the different departments and the adults know that they can come and visit me anytime. A lot of them like Andrew and Bex book regular meetings with me and, even if it is just for a few minutes, it is a lovely way of keeping in touch. Sometimes I also arrange to have lunch with some of them.

I have always loved the interaction and activities and still want to do things with the adults. The hardest part of my new job is not being with them every day. I try and go to all the weekly get togethers and every morning before I go to the daily debrief meeting, I walk round all the bungalows to check everyone is ok and remind them that I am still there for them. Recently I did Race for Life with Hannah which was very special to me. I also took Bex to visit her Dad and sister to train them in manual handling.

The good thing about my new job is that I can see the jobs from both sides. So I can highlight the areas that need more attention and I can support the care staff that bit better. I always felt I was making a difference on the ground but I can also make changes this side and still be part of it. I feel I am helpful to the other managers as I know everyone's skill sets and know which support workers work best with each adult. I also understand the team leader's roles and try and support them as it can be lonely dealing with their team's problems. I want to help the teams and make sure that they are happy and confident. We can't do our jobs unless they are doing theirs properly.

During her time at Dame Hannahs Linzi has taken several training courses. She has done her NVQ Level 3 in Health and Social Care and Level 5 in Leadership and Management and is currently doing a further Management course. She has also qualified as a Trainer in Manual Handling, First Aid and Person-centred Care. More recently she has been doing webinar training in CQC and Safeguarding which is all new to her. Linzi is really enjoying developing new skills and is excited about her future at Dame Hannahs.



**Maya** started as a support worker at Dame Hannahs in April 2023 when she moved to England from Kerala in Southern India. She works in The Mews and mainly supports Katy, Daisy and Helen.

Having worked for 13 years as an ICU nurse in India, Maya heard about the job at Dame Hannahs through an agency in England. She applied to work in the care sector but did not know where in England she might end up. Having been interviewed by Dame Hannahs staff online, she was offered the job and was soon boarding a flight to England with a group of other Indian support workers. Maya said: "From the start we were all looked after very well by Allie in HR and Dame Hannahs arranged our accommodation which really helped. I flew over from India with a group of women whom I had never met before but we soon got to know each other and became friends. I had to start working in care rather than continue in nursing as I needed to gain experience in England, improve my English

and pass a language test.

I was very nervous when I first started as it is a very different culture to India but I stayed strong. The young adults I work with are lovely and I have enjoyed getting to know them. I am learning new things every day and working out the best way of communicating with them along with their habits and routine. I enjoy taking the adults out but so far I have mostly spent time walking around the grounds and Ivybridge but I am looking forward to doing more trips further away.



**Michelle** is our Warehouse Manager and a key member of the Retail Operations team at Dame Hannahs. Having started as a shop volunteer she has worked her way up to being a manager. She is responsible for stock control for the entire retail network ensuring the correct stock and quality are maintained, overseeing the sorting and processing of donations, keeping the warehouse in order and running a team of staff, volunteers and delivery team.

After moving down to Plymouth from Cumbria in 2012 she was a regular customer at the Dame Hannahs Devonport shop and soon started volunteering on a regular basis. Before moving south Michelle had worked for ten years in a ladies clothes shop so had plenty of retail experience. As a shop volunteer Michelle quickly learnt the ropes and was soon offered the job of manager at the St Budeaux shop when it first opened.

While volunteering she also helped set up the new Dame Hannahs shop in Saltash. Two years later she was offered the post of joint manager of our Transit Way site with warehouse focus before moving on to become shop and warehouse manager until its closure in 2023.

About her time at Dame Hannahs Michelle said "I am really thankful for the opportunities I have been given with Dame Hannahs. I have always put in a lot of effort and I have seen it pay off. I love getting to know new members of the team, helping to nurture them and watching them thrive and develop. And I have always tried to help create a friendly and relaxed environment.

I have learnt a lot about disabilities over the years through some of the people I have worked with and the adults we support in Ivybridge. And it is really rewarding to help raise funds so that our adults can have the same experiences as us. Working in the shops and warehouse can be unpredictable but I always love a challenge. And it has been fascinating to see some of the more unusual donations. Inevitably there have been ups and downs along the way but it is great to see the shops thriving knowing the role that I play. I have had a lot of different roles during my time at Dame Hannahs and for me it is important to be able to work hard but also have fun".

## Fundraising practices

Dame Hannah Rogers Trust 2019 Limited is registered with the Fundraising Regulator and adheres fully to the Code of Fundraising Practice. We are registered with the South Hams District Council for the delivery of our raffle and have a remote and non-remote operating licence. Our lottery is run and administered by Sterling Lotteries trading as Unity Lottery and they operate under their own licence.

There have been no reportable incidents or any failures to comply with the required standards. We encourage all of our supporters or beneficiaries to contact us with any comment or complaints in the first instance. Initially those complaints are dealt with within the Fundraising team following our Fundraising complaints procedure. We have had no complaints around any aspect of our fundraising activity over the last year. We monitor comments and complaints through our Fundraising Team meeting, all occurrences are reported to the Senior Leaders of the Charity.

The Charity believes in the highest possible standards for all of our fundraising activity. Each of those activities are compliant with regulatory standards and in line with the intent of those standards.

## Charity Shops and Fundraising

### Acknowledgements

The Charity would like to thank all of its wonderful volunteers and supporting organisations and Trusts/Foundation, without whom it would not be able to continue its work in supporting young people and adults with disabilities.

These include:

#### *Trusts and Foundations*

- The Clothworkers Foundation
- The Clare Milne Trust
- The Edward Gostling Foundation
- Garfield Weston Foundation
- Wolfson Foundation
- Lord Clinton's Charitable Trust
- Matthews Wrightson Charitable Trust

#### *Corporate Supporters*

- Methodist Insurance PLC
- Easyfundraising
- 10X Fitness
- Rodda's Cream Tea Society
- MCE (SW) Ltd
- Higgins Engineering
- Morrisons Kingsbridge
- Tesco Extra Stores Ltd Lee Mill
- Slates & Ladders Roofing
- Blue Diamond Garden Centre
- Roper James Solicitors
- Start Point Law
- Woollcombe Yonge

- SW Law

#### *Campaigns and Community Fundraising more than £500:*

- Hannahs Summer Raffle 2022
- Hannahs Christmas Raffle 2023
- Backawton WI
- Dame Hannahs Ivybridge Supports Group
- Activities Campaign
- Bungalow Refurbishment Campaign
- Major Donor Fundraising
- Gift In Kind Donations of materials and equipment

## Charity Shops

Dame Hannahs Charity Shops performed exceedingly well over the year with buoyant footfall, donations and sales. With the current cost of living crisis, we have seen like for like sales on open trading stores increase by 34% year on year.

Over this period;

- We had on average 87 regular volunteers who continued to give up their valuable time, at no charge, to help the Charity.
- These volunteers gave a total of 26,338 volunteer hours over the year of trading (or £274,442 equivalent value at the £10.42 national minimum wage rate for 2023).
- We signed up 219 new donors.
- We made £37,209 in Gift Aid sales from the sale of 13,648 items with an average ticket value of £2.73.
- Our shops processed 35,552 bags of donations from 18,862 donors throughout this period.

## Our current and future plans

Following the recent operational restructures and impact of external conditions the Charity has revised its business plans and strategy to focus on the following key areas:

### Charity plans

- To continue to provide and improve our highly valued care based residential and day placement services for adults with a range of disabilities.
- Ensure future financial sustainability.
- Continue to value and invest in our skilled employees.
- To once again invest in and improve our main site in terms of the buildings and environment, with the aim of reacquiring the site at an appropriate point in the future.
- To increase awareness of the Charity in order to improve support and fundraising.

### Operational plans

- Expand and evolve our adult services with provision that is focused on meeting the most critical needs of clients and their families.
- To continue to invest in and value our skilled and dedicated employees.
- To maintain and improve our excellent working relationships with commissioners.
- To ensure all our adults are provided with development opportunities that meet their various needs.
- To continue to review the Ivybridge estate and plan to appropriately develop and improve over the next 10 years, with the aim of reacquiring the site at an appropriate point in the future.

## Financial overview

The majority of our charitable expenditure is on staff, our employee numbers average 193 (2023: 189). Most of our staff directly support our adults with disabilities, many of whom need intensive, 24 hour support. All donations received go into supporting our much needed services, purchasing equipment and our capital investment program. Donations are critical to our current and future success. We continue to receive highly valued and appreciated support from individuals, community groups, grant-making bodies, staff, and corporate bodies.

During the period to 31 March 2024 the charitable group had net income over expenditure of £120,238 (2023: £416,468).

### Financial review

Since the 1<sup>st</sup> August 2021 Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number

11878746) continues to provide the highly valued services provided previously through the unincorporated Dame Hannah Rogers School (Charity number 306948). On the 31 July 2021 all of the assets and liabilities of the unincorporated Charity were transferred to Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746). Following this transfer the unincorporated Charity (Charity number 306948) remains in existence as a dormant entity.

The consolidated balance sheet at the 31<sup>st</sup> March 2024 showed a positive balance for the year of **£2,329,000** (2023: £2,208,762). There continues to be a challenging but successful turnaround after a number of years of financial difficulties. This has mainly resulted from stronger operational controls, stable service income, well managed costs (during a period of extremely high inflation), increased fundraising and ongoing support to assist with Covid-19. In the year to March 2024 the focus has been on an invest (in staff and residential property improvements) to grow (staff numbers, residential placements and fundraising income).

The year end results are better than budget with higher than budgeted income and costs (other than staff costs) being better than or at the budgeted level, staff costs remain the most significant budgetary challenge. The results are however not as good as the prior year, there has been increased income (supportive inflationary fee increases & increased grant receipts) but against this there are increased staffing, supply and property costs (largely due to well documented significant inflationary cost pressures and the planned investment in our residential accommodation).

Highlights in terms of revenue, 2024: **£6,590,147** (2023: £6,517,159):

- The Service Residential & Day placement income is ahead of budget at a monthly average of £490k (2022/23: £450k) due to the organic fee increases (from increased needs assessments) and better than forecast inflationary increases (10% received from nearly all local authorities, 7% budgeted). The Service income is higher than the prior year due organic fee increases (from increased needs assessments) and inflationary increases.
- The Fundraising income is £186k ahead of budget at £288k in total, mainly due to the unbudgeted restricted grant receipts in the year to March 2024 (£205k in total). Fundraising income is slightly behind the prior year due to the significant legacy receipts received. Note that unfortunately during the year our fundraising staffing resource was limited but from September improvements have been seen. Plans to improve operational fundraising (especially grants) significantly are progressing well, note that grant funding is now the main focus of time, effort and investment and the results of this refocus have begun to be seen this year.
- The charity shops have seen a positive variance against budgeted income, being £52k ahead of budget, due to having better than expected footfall and sales within our 7 shops. These stores are open more days/hours and new shops are in the pipeline with a view to increasing income / surplus as much as possible. The charity shops are understandably £431k behind the prior year due to the disappointing but no choice closure of the highly successful Transit Way Charity shop, at the end of March 2023.

Highlights in terms of costs, 2024: **£6,478,605** (2023: £6,100,691):

- Staff costs for March 2024 have been more than what was seen in the prior year. This is due to the January 2023 and January 2024 pay rises, high agency (at the start of the year) and new contracted staff bringing us closer to full employment (towards the end of the year).
- Supply costs have been more than the prior year due to inflationary pressures and activity levels increasing significantly as we are now operating with none of the Covid-19 related restrictions seen in the previous year (such as trips out, activities on site, etc.).
- Premises costs have increased significantly when compared to the previous year. Up until October 2023 we saw the benefit of our lower fixed price energy deals and action taken to reduce gas heating costs, as budgeted these costs have increased since October 2023 as usage increases (seasonal) alongside the higher contracted rates (still good rates in terms of the market as a whole). There has also been a necessary catch-up of investment, maintenance and insurance compliance costs as access to all areas has been possible (following the significant access issues created by Covid). There is a clear focus on the residential areas and necessary works are being carried out by both internal maintenance and external contractors.
- As per the updated fixed assets policy there is a £15k loss on disposal, all items of fixtures and fittings over 15 years old have been written off.

During Covid-19 the Charity has been able to access much needed and welcome financial support from a number of sources, in order to be able to best manage the significant uncertainties created, as part of this support financial debt was incurred.

We are pleased to report that over this financial year the majority of this debt has been repaid in full. The remaining debt has remained on agreed terms, has reduced significantly and payments are all up to date. Debt highlights as follows:

- EGF, our landlord, reduced our rent to £250k per annum from £352k with effect from the 1<sup>st</sup> July 20. To further assist us during Covid-19, the first year of these reduced payments was also deferred (£250k in total). From the 1<sup>st</sup> July 21 rent has been paid monthly and the deferral was repaid over 25 months from this date. Full repayment occurred in June 2023.
- The Trust had detailed discussions with Lloyds Bank in relation to access to CBIL support and this was secured in May 2020 with the agreed £200k being received on the 10<sup>th</sup> June 20. Following advice, to protect against increasing costs from bank base rate increases, the Trustees fixed the loan interest rate at 4.33% (from July 2022 until June 2026, the loan completion date), all payments and repayments are up to date.
- HMRC provided Covid-19 support to the Charity, by allowing part payments of PAYE and National Insurance up to the 30<sup>th</sup> June 2021. A 24 month time to pay arrangement was agreed for the deferred balance of £822k and payments commenced in July 2021. Repayments commenced as agreed and full repayment occurred in June 2023.
- Finally but still importantly, many of our suppliers have continued to support us with generous and supportive rates and payment terms. We have to thank all these organisations for the support they have provided to us during these difficult times.

With the challenging but overall still positive financial performance presented, the Charity believes that it has a firm base from which it can remain committed to its core charitable purpose, support its increasing number of stakeholders and be ready for the challenges that lie ahead.

### Financial review - Going Concern

The main actions in the budget for 2024/25 and beyond are designed to continue what has been achieved during 2023/24 in order to remove all the constraints on growth in placement numbers. This will enable the Charity to cover the increase in costs from inflation (staff, utilities and supply costs) and the costs incurred due to the size and complexity of the site. In our detailed planning, and due to our situation, it has again not been viable to budget on the basis of reducing costs and constraining growth. Our recent experience and evidence now available shows that there is demand for places which we have not been able to meet due to the problems we have had recruiting care staff (a national social care issue). Increasing residential numbers alongside improved fundraising (grants, shops, legacies and community) are all required to ensure that the necessary site improvement costs (especially residential areas) can continue to be covered and staff can continue to be remunerated appropriately for their hard work, responsibility and perseverance.

For 2024/25 there is an ongoing residential property improvement action plan designed to support residential placement growth and then move onto increasing the residential capacity of the main site. Since May 2023 and due to a revised strategy staff retention and recruitment has improved significantly and we currently believe that this will continue, with only a limited need for high cost agency staff throughout 2024/25. We believe that these improvements alongside our close relationships with commissioners will allow us to welcome new residential and day placements during 2024/25 and beyond.

It is the view of the Trustees that the Charity is a going concern, this is on the basis that:

- With inflation remaining a key concern, our fees were increased on average by our budgeted 6% from April 2024 (average of 10% from April 2023), a welcome and much needed step forward over the last couple of years (after years of little and even no % increases). With this precedent future increases are more likely to follow overall inflation levels but this is not guaranteed, in our longer term financial forecasts we have assumed 4% annual increases from financial year 2025/26 and beyond.
- At our financial year end, we had 31 residential placements, this increased to 32 during April 2024 as the planned residential placement growth commenced. Since then we have welcomed a further 3 residential placements, sadly 1 resident passed away and we have a further 4 placements transitioning. This means Dame Hannahs should reach the current operational residential capacity of 38 by the end of the 2024/25 financial year. We have excellent commissioner relationships and a waiting list of potential new placements. We can also increase income organically as the needs of existing placements increase. These two options give us the confidence to believe that the charity can gradually increase to 38 placements by the end of 2024/25 and then remain at least at this number. Works have started on the refurbishment of a currently vacant bungalow that will enable a further 4 residential placements to join during 2025/26. This will enable the Charity to support up to 42 residential placements and be in a significantly

increased operational and financial improved position. We make the assumption that this number, may be reduced by one individual per annum and that it takes between around 3 to 6 months for a new placement to commence. We do not believe that the impact of such an event is significant in terms of future budgets & plans.

- Recruitment and retention of care and medical staff is a reducing but ongoing concern, this impacts the number of placements we can care for and support. There remains a well documented shortage of such staff in the sector and the current labour market favours those looking for employment in other industries. In common with the NHS and other care organisations retention is also an ongoing issue. Having the appropriate number of well-trained carers and medical staff is essential from both a care, regulatory and financial performance perspective. We are constantly monitoring how competitive our rates of pay are, in an effort to ensure our pay and benefits package remains attractive. Improvements in pay and conditions are balanced, as much as possible, with % increases in the fee income we receive. In these challenging times our overall approach to recruitment and retention is under constant review and we are confident our approach does not put us at a competitive disadvantage. From the 1st January 2023 we initiated a further new pay strategy for these staff to best ensure that we pay staff competitively compared to the local market, with regular and consistent increases (at least annually). We have also followed government guidelines alongside using external professional support in order to commence an international staff recruitment drive, with the benefits of the work put into this now being seen. The initial impact of these measures has been positive, with significant recruitment and retention improvements being seen from May 2023 onwards and thus has put the charity in a position to be able to increase residential placements. The Charity remains positive in relation to this area but we do not underestimate the ongoing difficulties we are likely to face in this area of activity.
- The need to vacate our main retail warehouse and charity shop from the 17<sup>th</sup> April 2023 resulted in a reduction in retail income and surplus when compared to the actual returns seen up to the 31<sup>st</sup> March 2023. Recovery plans were commenced, a new warehouse was set up, existing stores opened for longer hours and new shops have begun to open. This has led to a gradual recovery of the retail financial performance, especially as our shops are principally located in lower income areas where the current demand is high, something we see continuing given the challenging economic circumstances in the UK. Our prudent budgeting and cash forecasting, together with our risk management processes meant that the actual impact has been manageable. Our actual retail annual surplus for 23/24 was a small surplus and given the extremely challenging circumstances this is an encouraging start. After a year of necessary consolidation and restructuring the retail operations in 23/24 returning to consistent and increasing surplus generation is being forecast for 2024/25 and into the future, with new shops and increasing income / surplus being planned each financial year for the foreseeable future.
- During 2023/24 the new Grant strategy began to be successful with £240k of restricted Grants and Legacies (for our residential accommodation refurbishment project) being received. Building on the successes and new fundraising plans during 2023/24 we expect to see further improvements in Fundraising (Community, Grants, Legacies & Corporates) during 204/25. These activities are expected to further mitigate the loss of income from the charity shops in 2024/25 and beyond and continue to provide much needed funding to support the ongoing improvements to the site and services.
- Inflationary cost pressures:
  - Approximately 75% of the charity's costs now relate to staffing due to the high level of care and support the individuals who live at Dame Hannah's require. This cost is controlled by having set and funded staffing models for our current capacity/services and careful consideration of annual increases using all information available whilst balancing this as much as possible against % increases in our fee income.
  - Up to the 28<sup>th</sup> February 2023 for gas, and up to 31<sup>st</sup> October 2023 for electric, the charity was protected from the initial significant increases. Our energy broker supports us to ensure that when renewing, we do this using appropriate advice and at the best prices available at the time, even with this we have seen our energy costs double when compared against our historical fixed rates. Moving into 2024/25 we are seeing decreases in our new fixed rates (as advised we have not signed up for longer than 12 months in most cases) but not to the rates seen in 2022/23.
  - To mitigate the impact of the significant energy cost increases we have implemented plans to reduce our gas usage by approximately 30%. This has been achieved by the more efficient use of our boilers (our main boiler can now be turned off during the summer months with no impact on the Services). We have also taken action to reduce our use of externally purchased electricity (introduction of reactive LED lighting in external and high use areas), this plan is ongoing with significant steps forward being planned for 2024/25. Plans are also being developed to add to our current 3 solar installations on the main site, with a focus on our residential

accommodation. There is a risk that these costs will increase further but our mitigation plan is designed to ensure any cost increase will be manageable at least over the next 12 months.

- Another key premises cost is rent. The lease for our main Ivybridge site has a capped annual increase of 4%, this provides cost protection during this period of high inflation. Plans to eventually reacquire the site will further mitigate against this significant and consistently increasing cost.
- During the previous year the CBIL loan interest rate has been fixed at 4.33% (from July 2022 until June 2026, the loan completion date), this provides cost protection during this period of high inflation.
- There will be further and ongoing inflationary cost pressures that the charity plans to manage through our risk management processes, working closely with our suppliers and by increasing our fundraising activities.
- Property investment budget costs are kept high at £416k in 2024/2025. This is to enable occupancy increases and ongoing improvements following a number of years of low or no investment (due to Covid-19 and before this availability of funds). Without occupancy increases and further grant funding success these planned investments will need to be scaled back as we wait for grant and / or arrange other potential funding sources. Already received designated legacy receipts can be used but more grant, legacy and other fundraising support will be required in order to achieve what is required to make the necessary property improvements that will significantly benefit both our existing and new residential placements. Such expenditure is regularly reviewed and carefully controlled to budget by the Executive team reporting to Trustees on a regular basis. If placement growth plans are slowed down, fundraising does not perform or investment plans change then the 2024/25 investment budget may need to be updated.

With the significant progress made during the period to March 2024 the financial position remains challenging but manageable from a going concern perspective. Cash is budgeted to gradually reduce due to the investment required, staffing and property, to be able to benefit from the longer term stability that increased residential placements will bring. Following this period of property investment the focus is now on increased placements and reduced staff costs (reduced reliance on high cost care agency staff) the forward cash position is budgeted to remain manageable. Our biggest challenge is likely to be centered on staffing, in common with all other organisations in this sector.

Our risk management processes indicate that changes in the external environment may require us to update our operational and strategic assumptions. As a result, the Trustees and the executive regularly review and carefully consider the impacts on our financial performance, and we are confident of being able to put in place further actions if and when required to mitigate their effects.

On the basis of the financial support that has historically been made available and the progress in the agreed invest to grow strategy the Trustees consider that there are no material uncertainties in relation to being a going concern and accordingly the accounts have been prepared on a going concern basis.

## Reserves policy

The Trustee Board believes that in order to ensure the continued provision of our services to the Charity's beneficiaries in the event of an unexpected reduction in funding or incurring of unplanned expenditure, the Charity should hold free reserves from which it can draw down. At 31 March 2024, the Trust had free reserves of £1,256,240 (2023: £1,451,289). Free reserves are represented by unrestricted funds less unrestricted fixed assets. The Trust utilises reserves to finance unforeseen cost pressures and to support significant investment in land, buildings, fixtures, fittings, vehicles and equipment in order to maintain and further develop the service level it provides. This development has continued during the year with investment in the year of £402k (2023: £220k) in tangible fixed assets, spent mainly on our residential accommodation refurbishment programme, which was met from free reserves, grants, legacies and other fundraising. Levels of income and expenditure are not usually subject to material fluctuations in the short term and can be forecast with a reasonable degree of certainty. Business interruption insurance (24 months' loss of income) is also in place. The Trustee Directors regularly review the reserve levels. The current policy to ensure adequate reserves is based on a risk-based approach. Trading risk, other operational risks and significant likely investments are estimated considering existing commitments and planned future activities. Free reserves on 31 March 2024 meet the estimated net risk. In order to be able to continue to achieve the necessary improvements to our service, property, grant, legacy and other fundraising support will be essential over the next 12 months and beyond.

## Post Balance Sheet Events

The 30<sup>th</sup> September 2024 was an important day for the future of Dame Hannahs. The main historical site that the Charity has operated from since 1958, sold in 2019, has been re-acquired. The improvements made over the last two years in staffing and to our residential accommodation as well as the clear demand for our residential placements have given the Directors /

Trustees the ability to make this reacquisition. Dame Hannahs is now more in charge of its own destiny than it has been for a very long time.

## **Pay policy statement**

### **Introduction and Purpose**

The purpose of this policy is to clarify the Charity's stance on pay.

The Charity has the power to appoint employees on such reasonable terms and conditions, including remuneration, as it sees fit. This Pay Policy Statement explains the Charity's approach to key personnel pay.

The purpose of the statement is to provide transparency with regard to the Charity's approach to setting the pay of its employees by identifying the methods by which the salaries of these employees are determined.

### **Legislative Framework**

In determining the pay and remuneration of these employees, the Charity will comply with all relevant employment legislation. This includes, but is not an exhaustive list, the Equality Act 2010, Part Time Employment (Prevention of Less Favourable Treatment) Regulations 2000, The Agency Workers Regulations 2010 and where relevant, the Transfer of Undertakings (Protection of Earnings) Regulations.

With regard to the Equal Pay requirements contained within the Equality Act, the Charity ensures there is no pay discrimination within its pay structures and that all pay differentials can be objectively justified through the use of equality-proofed job evaluation mechanisms which directly relate salaries to the requirements, demands and responsibilities of the role.

### **Pay Structure**

The purpose of the appropriate pay structure is to encourage staff with the relevant skills to seek to work for the Charity, and then to remunerate them appropriately for the duties they undertake in order to maintain their motivation and retain their services.

The pay rates of staff are benchmarked against similar external organisations to attract employees with the relevant experience, skills and capacity, and are then approved by the Trustee Board.

In determining its grading structure and setting remuneration levels for all posts, the Charity takes account of the need to ensure value for money in respect of the use of Charity money, balanced against the need to recruit and retain employees who are able to meet the requirements of providing high quality services to the adults with disabilities, delivered effectively and efficiently and at times at which those services are required.

### **Key Management Personnel – Specific Remuneration Policy**

Guidelines for setting the pay and remuneration of key management personnel (key staff) and any criteria used in setting pay:

Directors and managers' pay rates are set based on both the professional status of the role and the responsibility to the Charity. These are benchmarked against similar roles in similar organisations and professions. These are set and agreed on by the appropriate Appointments & Remuneration Committee.

Senior personnel are paid according to their professional rates and responsibility utilising the NHS Agenda for Change bandings as a benchmark. Given the nature of the services and staff group this benchmark tool is considered to be the most appropriate. The Board is responsible for ensuring that the pay is both appropriate for the Charity and the individual employed.

Key management personnel for disclosure purposes consist of the heads of Adult Services, Finance and Fundraising.

### **Disclosure of information to auditor**

Each member has taken steps that they ought to have taken as a member in order to make themselves aware of any relevant information and to establish that the group'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.

### **Small companies provision statement**

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

**Trustees' responsibilities in relation to the financial statements**

The Trustees (who are also the directors of Dame Hannah Rogers Trust 2019 for the purposes 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), including FRS102 "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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 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 entity 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 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 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 group's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statements as to disclosure to our auditors

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

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the company's auditor is unaware, and
- the Trustees, having made enquiries of fellow trustees and the group's auditor that they ought to have individually taken, have each taken all steps that 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.

Approved by the Trustees of the group on 19th November 2024 and signed on its behalf by:

**Professor David Coslett (Chair):**



**Date:**

## Independent Auditor's Report

### Year Ended 31 March 2024

#### Opinion

We have audited the financial statements of Dame Hannah Rogers Trust 2019 Limited (the 'charitable parent') and its subsidiaries (the 'group') for the year ended 31 March 2024, which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity 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 of the parent Charity'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; and
- have been prepared in accordance with the Charities Act 2011.

#### 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 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 a least 12 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.

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.

## Independent Auditor's Report continued

### Year Ended 31 March 2024

#### Opinion on other matters 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 its parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is not consistent with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the group's financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of the Trustee

As explained more fully in the Statement of Trustees Responsibilities (set out on page 22), the Trustees 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 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.

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, through discussions with management, we obtained an understanding of the legal and regulatory framework that is applicable to the group and the sector in which it operates to identify the key laws and regulations affecting the group.

The key laws and regulations we identified were the CQC Regulations, General Data Protection Regulations (GDPR), Fundraising Regulations for Charities, health and safety and employment laws. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, the Charities Act 2011, relevant tax compliance regulations in the UK and reporting framework (Charities SORP – FRS102).

We discussed with management how the compliance with these laws and regulations is monitored and we discussed

## Independent Auditor's Report continued

### Year Ended 31 March 2024

the 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 group's ability to continue trading and the risk of material misstatement in 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:

- Enquiries of management and those charged with governance regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements;
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance; and
- Reviewed board minutes.

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 key risks we identified were misappropriation of cash, and we determined that the principal risks were related to misallocation of restricted funds.

In response to the identified risk, as part of our audit work we:

- Used data analytics to test journal entries throughout the year, for appropriateness
- Evaluated the rationale of significant transfers between restricted and unrestricted reserves
- Reviewed income supporting documentation for any restrictions and compared to how it had been recognised in the financial statements
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making those estimates
- Tested a sample of till z readings to daily takings sheets through to the financial statements.

Because of the inherent limitation 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 than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.

**Independent Auditor’s Report continued**  
**Year Ended 31 March 2024**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustee.
- Conclude on the appropriateness of the Trustee’s use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast a significant doubt on the group’s or the parent charity’s ability to continue as a going concern. If we then conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the group or the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**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 audit work has been undertaken so that we might state to the charity’s Trustees 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.

**Duncan Leslie**  
**Senior Statutory Auditor**  
**PKF Francis Clark, Statutory Auditor**  
 Melville Building East  
 Unit 18, 23 Royal William Yard  
 Plymouth  
 PL1 3GW

Signed by:  
  
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25 November 2024  
 .....

**Consolidated Statement of Financial Activities**  
**(Incorporating Income and Expenditure Account and Statement of Recognised Gains and Losses)**  
**Year Ended 31 March 2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	37,114	250,929	288,043	301,783
Charitable activities	4	5,898,360	-	5,898,360	5,393,680
Other trading activities	5	389,903	-	389,903	821,172
Investment income	6	13,841	-	13,841	524
<b>Total income</b>		<u>6,339,218</u>	<u>250,929</u>	<u>6,590,147</u>	<u>6,517,159</u>
<b>Expenditure on:</b>					
Costs of raising funds:	8				
Fundraising		(71,229)	-	(71,229)	(33,846)
Shops		(372,531)	-	(372,531)	(417,331)
Charitable activities	9	(6,018,814)	(11,487)	(6,030,301)	(5,639,839)
Other: Financing costs		(4,544)	-	(4,544)	(9,675)
<b>Total expenditure</b>		<u>(6,467,118)</u>	<u>(11,487)</u>	<u>(6,478,605)</u>	<u>(6,100,691)</u>
Net gains on investments		8,696	-	8,696	-
<b>Net income/(expenditure)</b>	11	<u>(119,204)</u>	<u>239,442</u>	<u>120,238</u>	<u>416,468</u>
Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		<u>(119,204)</u>	<u>239,442</u>	<u>120,238</u>	<u>416,468</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,002,970	205,792	2,208,762	1,792,294
<b>Total funds carried forward</b>		<u>1,883,766</u>	<u>445,234</u>	<u>2,329,000</u>	<u>2,208,762</u>

**Balance Sheet**  
31 March 2024

	Notes	Group 2024 £	2023 £	Charity 2024 £	2023 £
<b>Fixed assets:</b>					
Tangible assets	15	926,263	602,473	914,233	588,319
Investments	16	5,000	5,000	5,004	5,004
<b>Total fixed assets</b>		<u>931,263</u>	<u>607,473</u>	<u>919,237</u>	<u>593,323</u>
<b>Current assets:</b>					
Stocks	17	18,770	31,914	18,770	31,914
Debtors	18	426,556	550,789	462,049	497,996
Cash at bank and in hand		1,840,917	2,382,064	1,788,969	2,267,823
<b>Total current assets</b>		<u>2,286,243</u>	<u>2,964,767</u>	<u>2,269,788</u>	<u>2,797,733</u>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	19	562,331	849,441	553,178	1,269,159
<b>Net current assets</b>		<u>1,723,912</u>	<u>2,115,326</u>	<u>1,716,610</u>	<u>1,528,574</u>
<b>Total assets less current liabilities</b>		<u>2,655,175</u>	<u>2,722,799</u>	<u>2,635,847</u>	<u>2,121,897</u>
Creditors: amounts falling due after one year	20	326,175	514,037	326,175	514,037
<b>Total net assets</b>		<u>2,329,000</u>	<u>2,208,762</u>	<u>2,309,672</u>	<u>1,607,860</u>
<b>Total funds:</b>					
Restricted funds		445,234	205,792	445,234	205,792
Unrestricted funds		1,883,766	2,002,970	1,864,438	1,402,068
		<u>2,329,000</u>	<u>2,208,762</u>	<u>2,309,672</u>	<u>1,607,860</u>

The consolidated financial statements on pages 28 to 45 were approved by the Trustees and authorised for issue on 19/11/24 and were signed on its behalf by:



Professor David Coslett (Chair)

Company number: 11878746

## Consolidated Statement of Cash Flows

### Year ended 31 March 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
<b><i>Net cash (used in) operating activities</i></b>	26	<u>(56,140)</u>	<u>(58,718)</u>
<b>Cash flows from investing activities:</b>			
Interest from investments		13,841	524
Proceeds from the sale of tangible fixed assets		415	8,576
Purchase of tangible fixed assets		<u>(402,254)</u>	<u>(220,236)</u>
<b><i>Net cash (used in) investing activities</i></b>		<u>(387,998)</u>	<u>(211,136)</u>
<b>Cash flows from financing activities:</b>			
Repayment of borrowing		<u>(97,009)</u>	<u>(100,892)</u>
<b><i>Net cash (used in) financing activities</i></b>		<u>(97,009)</u>	<u>(100,892)</u>
<b><i>Change in cash and cash equivalents in the year</i></b>		(541,147)	(370,746)
<b>Cash and cash equivalents at the beginning of the year</b>		<u>2,382,064</u>	<u>2,752,810</u>
<b><i>Cash and cash equivalents at the end of the year</i></b>	27	<u>1,840,917</u>	<u>2,382,064</u>

## Notes and Accounting Policies

Year ended 31 March 2024

### 1. Accounting policies

The financial statements have been prepared under the historical cost convention. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019) and the Statement of Recommended Practice applicable to charities (Charities SORP (FRS102)) and the requirements of the Companies Act 2006.

The Charity constitutes a public benefit entity as defined by FRS 102.

### Basis of Consolidation

The consolidated financial statements incorporate the financial statements of the group and all group undertakings. These are adjusted, where appropriate, to conform to group accounting policies. Acquisitions are accounted for under the acquisition method. The results of the entity acquired is included in the group profit and loss account after the date control passes.

### Legal status of the Charity

The Charity is an incorporated Charity, registered in England and Wales. Its registered address is Woodland Road, Ivybridge, PL21 9HQ.

### Income

- **Voluntary income:**  
General donations are accounted for when received, legacies are recognised when their entitlement, certainty and measurability have been established.
- **Other trading activities:**  
Shops income: money raised from the Charity shops is recognised on receipt.
- **Income from charitable activities:**

Income is taken to the Statement of Financial Activities on a receivable basis.

### Expenditure

- All expenditure is accounted for on an accruals basis.
- Operating leases: costs in respect of operating leases are charged on a straight line basis over the lease term.

### Fixed assets

- **Tangible fixed assets:** the cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Items costing over £1,000 are capitalised, items costing less are written off in the year of purchase.
- Donated assets are capitalised at a value equivalent to market value at the date of donation.
- Depreciation is calculated so as to write off the cost of tangible fixed assets less their estimated residual values on a reducing balance basis, over the expected useful economic lives of the assets concerned. No depreciation is charged in the year of purchase or of disposal. Non land and building assets are removed from the asset register within 15 years of purchase. The principal annual rates used for this purpose are:
 

Improvements to leasehold buildings	5%
Fixtures, fittings and equipment	20%
Motor vehicles	25%
Trust website	20%

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 1. Accounting policies (*continued*)

- Investments: listed investments are carried at the closing market value prevailing at the balance sheet date. Unlisted investments are carried at cost, less any provision needed to recognise a diminution in value. The net unrealised gains or losses on the revaluation of investments are taken to the Statement of Financial Activities.

#### Current assets

- Stock: stocks are valued at the lower of cost and net realisable value. Donated goods sold in Charity shops are thus valued (and insured) at zero cost.

#### Liabilities

##### • Pensions

Dame Hannah Rogers School contributes to a multi-employer defined benefit pension scheme which is administered by Devon County Council (LGPS).

The charity has reached agreement with Devon County Council to pay enhanced contributions on behalf of its employees in their scheme, for the years ending 31 March 2024 through to 31 March 2026, in order to meet past service deficits. Accrual provisions have been provided in the financial statements (see note 14). No provision has been made for amounts due after 2026 as the total cannot be estimated reliably.

#### Funds

There are various types of funds which require separate disclosure. These are as follows:

- Restricted funds:** donations or bequests received which the donor earmarks for specific purposes. Such purposes are within the overall aims of the organisation. These funds may be income only (where the capital must be retained) or income and capital (where the donation and the income there from may be utilised).
- Designated funds:** the Charity may at its discretion set aside funds for specific purposes which would otherwise form part of the general funds of the organisation.
- Unrestricted funds:** funds which are expendable at the discretion of the Trustee in the furtherance of the objects of the Charity.

#### Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments, except for listed investments (described above). These are classified as fair value through the profit and loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), and then remeasured at their fair value determined by reference to their market value at the balance sheet date. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 2. Going concern

It is the view of the Trustees that the Charity is a going concern, this is on the basis that:

- With inflation remaining a key concern, our fees were increased on average by our budgeted 6% from April 2024 (average of 10% from April 2023), a welcome and much needed step forward over the last couple of years (after years of little and even no % increases). With this precedent future increases are more likely to follow overall inflation levels but this is not guaranteed, in our longer term financial forecasts we have assumed 4% annual increases from financial year 2025/26 and beyond.

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 2. Going concern (*continued*)

- At our financial year end, we had 31 residential placements, this increased to 32 during April 2024 as the planned residential placement growth commenced. Since then we have welcomed a further 3 residential placements, sadly 1 resident passed away and we have a further 4 placements transitioning. This means Dame Hannahs should reach the current operational residential capacity of 38 by the end of the 2024/25 financial year. As we have seen there is always a risk of mortality given the complex disabilities of the individuals we care for & support. Operationally and financially we manage this risk by having excellent commissioner relationships, which provides us with the security of a waiting list of potential new placements. We can also increase income organically as the needs of existing placements increase. These two options give us the confidence to believe that the charity can gradually increase to 38 placements by the end of 2024/25 and then remain at least at this number. Works have started on the refurbishment of a currently vacant bungalow that will enable a further 4 residential placements to join during 2025/26. This will enable the Charity to support up to 42 residential placements and be in a significantly increased operational and financial improved position. We make the assumption that this number, maybe reduced by one individual per annum and that it takes between around 3 to 6 months for a new placement to commence. We do not believe that the impact of such an event is significant in terms of future budgets & plans.
- Recruitment and retention of care and medical staff is a reducing but ongoing concern, this impacts the number of placements we can care for and support. There remains a well documented shortage of such staff in the sector and the current labour market favours those looking for employment in other industries. In common with the NHS and other care organisations retention is also an ongoing issue. Having the appropriate number of well-trained carers and medical staff is essential from both a care, regulatory and financial performance perspective. We are constantly monitoring how competitive our rates of pay are, in an effort to ensure our pay and benefits package remains attractive. Improvements in pay and conditions are balanced, as much as possible, with % increases in the fee income we receive. In these challenging times our overall approach to recruitment and retention is under constant review and we are confident our approach does not put us at a competitive disadvantage. From the 1st January 2023 we initiated a further new pay strategy for these staff to best ensure that we pay staff competitively compared to the local market, with regular and consistent increases (at least annually). We have also followed government guidelines alongside using external professional support in order to commence an international staff recruitment drive, with the benefits of the work put into this now being seen. The initial impact of these measures has been positive, with significant recruitment and retention improvements being seen from May 2023 onwards and thus has put the charity in a position to be able to increase residential placements. The Charity remains positive in relation to this area but we do not underestimate the ongoing difficulties we are likely to face in this area of activity.
- The need to vacate our main retail warehouse and charity shop from the 17<sup>th</sup> April 2023 resulted in a reduction in retail income and surplus when compared to the actual returns seen up to the 31<sup>st</sup> March 2023. Recovery plans were commenced, a new warehouse was set up, existing stores opened for longer hours and new shops have begun to open. This has led to a gradual recovery of the retail financial performance, especially as our shops are principally located in lower income areas where the current demand is high, something we see continuing given the challenging economic circumstances in the UK. Our prudent budgeting and cash forecasting, together with our risk management processes meant that the actual impact has been manageable. Our actual retail annual surplus for 23/24 was a small surplus and given the extremely challenging circumstances this has been a magnificent success. After a year of necessary consolidation and restructuring the retail operations in 23/24 returning to consistent and increasing surplus generation is being forecast for 2024/25 and into the future, with new shops and increasing income / surplus being planned each financial year for the foreseeable future.
- During 2023/24 the new Grant strategy began to be successful with £240k of restricted Grants and Legacies (for our residential accommodation refurbishment project) being received. Building on the successes and new fundraising plans during 2023/24 we expect to see further improvements in Fundraising (Community, Grants, Legacies & Corporates) during 204/25. These activities are expected to further mitigate the loss of income from the charity shops in 2024/25 and beyond and continue to provide much needed funding to support the ongoing improvements to the site and services.

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 2. Going concern (*continued*)

- Property investment budget costs are kept high at £416k in 2024/2025. This is to enable occupancy increases and ongoing improvements following a number of years of low or no investment (due to Covid-19 and before this availability of funds). Without occupancy increases and further grant funding success these planned investments will need to be scaled back as we wait for grant and / or arrange other potential funding sources. Already received designated legacy receipts can be used but more grant, legacy and other fundraising support will be required in order to achieve what is required to make the necessary property improvements that will significantly benefit both our existing and new residential placements. Such expenditure is regularly reviewed and carefully controlled to budget by the Executive team reporting to Trustees on a regular basis. If placement growth plans are slowed down, fundraising does not perform or investment plans change then the 2024/25 investment budget may need to be updated.

With the significant progress made during the period to March 2024 the financial position remains challenging but manageable from a going concern perspective. Cash is budgeted to gradually reduce due to the investment required, staffing and property, to be able to benefit from the longer term stability that increased residential placements will bring. Following this period of property investment the focus is now on increased placements and reduced staff costs (reduced reliance on high cost care agency staff) the forward cash position is budgeted to remain manageable. Our biggest challenge is likely to be centered on staffing, in common with all other organisations in this sector.

Our risk management processes indicate that changes in the external environment may require us to update our operational and strategic assumptions. As a result, the Trustees and the executive regularly review and carefully consider the impacts on our financial performance, and we are confident of being able to put in place further actions if and when required to mitigate their effects.

On the basis of the financial support that has historically been made available and the progress in the agreed invest to grow strategy the Trustees consider that there are no material uncertainties in relation to being a going concern and accordingly the accounts have been prepared on a going concern basis.

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 3. Income from charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Grant income	-	205,000	205,000	-
Donations and gifts	34,834	11,864	46,698	73,316
Legacies	2,280	34,065	36,345	228,467
	<u>37,114</u>	<u>250,929</u>	<u>288,043</u>	<u>301,783</u>

#### 4. Income from charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Fees receivable	5,898,360	-	5,898,360	5,389,498
Other income	-	-	-	4,182
	<u>5,898,360</u>	<u>-</u>	<u>5,898,360</u>	<u>5,393,680</u>

#### 5. Income from other trading activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income from charity shops	389,903	-	389,903	821,172

#### 6. Income from investments

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Interest and dividends	13,841	-	13,841	524

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 7. Net income from trading activities of subsidiaries

The taxable profits of Hannah's (1988) Ltd which arise from the operation of Charity shops are paid by Gift Aid to the Charity. Audited accounts are filed with the Registrar of Companies. A summary of the trading results is shown below:

<b>Profit and loss account</b>	<b>2024</b>
	<b>£</b>
<b>Turnover</b>	389,903
Operating expenses	<u>(372,531)</u>
<b>Operating profit</b>	<u>17,372</u>
Interest payable and similar charges	-
Interest receivable	<u>1,061</u>
<b>Net trading profit</b>	18,433
<b>Tax on profit on ordinary activities</b>	-
<b>Profit after taxation</b>	18,433
<b>Gift aid distribution</b>	(405,462)
<b>Reserves b/f</b>	<u>407,659</u>
<b>Reserves c/f</b>	<u>20,630</u>
<b>Balance sheet</b>	
Assets	<u>113,540</u>
Liabilities	<u>(92,908)</u>
Capital	<u>2</u>
Reserves	<u>20,630</u>

#### 8. Expenditure on raising funds

	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation	2,124	2,496
Marketing agency fees	45,900	11,546
Other costs	23,205	19,804
Shop costs	<u>372,531</u>	<u>417,331</u>
	<u>443,760</u>	<u>451,177</u>

Included in expenditure on raising funds was restricted expenditure of nil (2023 - £nil).

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 9. Analysis of expenditure on charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Staff costs	4,063,634	-	4,063,634	3,918,001
Premises costs	956,801	-	956,801	832,464
Supplies	116,139	-	116,139	130,255
Depreciation	52,947	7,983	60,930	58,426
Bad debts written off	-	-	-	41,704
Other	54,103	3,504	57,607	40,722
	<u>5,243,624</u>	<u>11,487</u>	<u>5,255,111</u>	<u>5,021,572</u>
Governance costs (note 10)	159,028	-	159,028	175,716
Support costs (note 10)	616,162	-	616,162	442,551
	<u>6,018,814</u>	<u>11,487</u>	<u>6,030,301</u>	<u>5,639,839</u>

Expenditure on charitable activities was £6,030,301 (2023 - £5,639,839) of which £6,018,814 (2023 - £5,626,505) was unrestricted and £11,487 (2023 - £13,334) was restricted.

#### 10. Governance and support costs

	£	£	£	£	
	Support costs £	Governance costs £	Total 2024 £	Total 2023 £	Basis of allocation
Management/admin staff salaries	616,162	101,499	717,661	553,188	Time spent
Legal and Professional	-	32,606	32,606	23,761	Governance
Other	-	24,923	24,923	41,318	Governance
	<u>616,162</u>	<u>159,028</u>	<u>775,190</u>	<u>618,267</u>	

#### 11. Net income/(expenditure)

Net income/(expenditure) for the year is after charging:

	2024 £	2023 £
(Loss)/profit on disposal of fixed assets	(14,996)	(298)
Depreciation of leasehold assets	19,185	10,317
Depreciation of owned assets	43,869	50,605
Auditor's remuneration for audit services:		
Charity	7,700	7,000
Subsidiary	6,300	6,000
Non-audit services	6,000	8,000
Rental of shop premises - operating leases	127,587	115,952
Other operating leases	<u>53,383</u>	<u>43,507</u>

## Notes and Accounting Policies

Year ended 31 March 2024

### 12. Analysis of staff costs, Trustee's remuneration and expenses and the costs of key management personnel

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Wages and salaries	3,856,794	3,326,121
Social security costs	332,925	275,904
Pension costs	228,280	216,734
Other staff costs	72,862	85,590
Apprenticeship levy	5,696	2,549
Agency fees	297,822	564,291
	<u>4,794,379</u>	<u>4,471,189</u>

The Trustees did not receive any remuneration as Trustees during the year. One Trustee was reimbursed for travel costs incurred in respect of the charity during the year. The total costs reimbursed in the year were £1,409 (2023: £595).

The average number of full and part time employees during the year was 193 (2023: 189).

The number of employees whose emoluments exceeded £60,000 based on a full year's salary is as follows: within the £60,000 - £70,000 band: 1 (2023: 1), within the £70,000 - £80,000 band: 1 (2023: 1), 2 of the employees are members of one of the defined benefit pension schemes.

The key management personnel of the group comprises the Senior Management Team as shown on page 4. Last year this was considered to be the executive team only. The aggregate employee benefits payable to the key management personnel for the year were £300,516 (2023: £177,121). This included pension costs of £38,583 (2023: £16,053).

The Charity gives full fair consideration to applications for employment by disabled persons and has regard to their aptitudes and abilities. The Charity provides appropriate training, career development and promotion for all staff including the disabled employees.

### 13. Taxation

DHRT 2019 Limited is a registered Charity. As such it is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives provided that these profits and surpluses are applied solely for charitable purposes.

### 14. Pension scheme

An accrual provision has been recognised in the financial statements in respect of the past service deficit contribution to the Devon County Council pension scheme. The deficit is calculated based on an actuarial valuation of the scheme in 2023. It was agreed that the deficit would be funded by an increase in employer pension contributions of £42,400 in 2023/24, £44,000 in 2024/25 and £45,700 in 2025/26. In the current year accounts £44,000 (2023: £42,400) is included within creditors due within one year and £45,700 (2023: £89,696) is included within creditors due after more than one year.

The group operates an automatic enrolment scheme with NEST, which is a defined contribution plan. The assets of this scheme are held separately from those of the company in an independently administered fund. The total pension cost for the group was £63k (2023: £50k). At 31 March 2024, the group had outstanding pension contributions of £15k (2023: £12k).

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 15. Tangible fixed assets

Group	Leasehold buildings £	Fixtures, fittings and equipment £	Motor vehicles £	Trust website £	Total £
<b>Cost or valuation</b>					
At 1 April 2023	408,892	1,980,359	153,960	41,276	2,584,487
Additions	279,991	104,263	18,000	-	402,254
Disposals	-	(1,187,791)	(30,450)	-	(1,218,241)
At 31 March 2024	<u>688,883</u>	<u>896,831</u>	<u>141,510</u>	<u>41,276</u>	<u>1,768,500</u>
<b>Depreciation</b>					
At 1 April 2023	25,197	1,785,993	133,349	37,475	1,982,014
Chare for year	19,185	38,060	5,049	760	63,054
Eliminated on disposals	-	(1,172,795)	(30,036)	-	(1,202,831)
At 31 March 2024	<u>44,382</u>	<u>651,258</u>	<u>108,362</u>	<u>38,235</u>	<u>842,237</u>
<b>Net book value</b>					
At 31 March 2024	<u>644,501</u>	<u>245,573</u>	<u>33,148</u>	<u>3,041</u>	<u>926,263</u>
At 31 March 2023	<u>383,695</u>	<u>194,366</u>	<u>20,611</u>	<u>3,801</u>	<u>602,473</u>
<b>Charity</b>					
	Leasehold buildings £	Fixtures, fittings and equipment £	Motor vehicles £	Trust website £	Total £
<b>Cost or valuation</b>					
At 1 April 2023	408,892	1,936,763	153,960	41,276	2,540,891
Additions	279,991	104,263	18,000	-	402,254
Disposals	-	(1,187,791)	(30,450)	-	(1,218,241)
At 31 March 2024	<u>688,883</u>	<u>853,235</u>	<u>141,510</u>	<u>41,276</u>	<u>1,724,904</u>
<b>Depreciation</b>					
At 1 April 2023	25,197	1,756,551	133,349	37,475	1,952,572
Chare for year	19,185	35,936	5,049	760	60,930
Eliminated on disposals	-	(1,172,795)	(30,036)	-	(1,202,831)
At 31 March 2024	<u>44,382</u>	<u>619,692</u>	<u>108,362</u>	<u>38,235</u>	<u>810,671</u>
<b>Net book value</b>					
At 31 March 2024	<u>644,501</u>	<u>233,543</u>	<u>33,148</u>	<u>3,041</u>	<u>914,233</u>
At 31 March 2023	<u>383,695</u>	<u>180,212</u>	<u>20,611</u>	<u>3,801</u>	<u>588,319</u>

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 16. Investments

##### Investments – unlisted

##### Group and Charity

	2024	2023
	£	£
Shares in Brain in Hand	<u>5,000</u>	<u>5,000</u>
Cost of shares in Hannah's (1988) Limited	2	2
Cost of shares in Hannahs Limited	<u>2</u>	<u>2</u>
	<u>4</u>	<u>4</u>

The investments of the Charity include the 2, £1 shares in Hannah's (1988) Ltd, a company incorporated in England and Wales, which represents the whole of the share capital. Hannah's (1988) Limited now operates nine charity shops, one in Ivybridge, six in Plymouth, one in Newton Abbot and one in Saltash, all selling donated goods. The profits earned by the company are passed to the Charity by means of a distribution under Gift Aid; the amount distributed to the Charity as at the year ended 31 March 2024 was £405,462 (2023: £193,244). Hannah's (1988) Limited is registered in England, company number 02258879. Any remaining profits have been distributed post year end.

Hannahs Limited was incorporated on 20 April 1995 and was used to operate self-catering holidays for people with disabilities during the holidays. The company is currently dormant. It has two issued and fully paid ordinary £1 shares owned by Dame Hannah Rogers School. Hannahs Limited is registered in England, company number 03047816.

The registered address for both companies is that of the Charity.

#### 17. Stock

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Food and other stock	<u>18,770</u>	<u>31,914</u>	<u>18,770</u>	<u>31,914</u>

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 18. Debtors

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade debtors	193,737	312,463	184,257	303,811
Prepayments and accrued income	224,436	174,020	189,393	137,996
Amounts owed from group undertakings	-	-	85,055	-
Other debtors	8,383	64,306	3,344	56,189
	<u>426,556</u>	<u>550,789</u>	<u>462,049</u>	<u>497,996</u>

#### 19. Creditors - Amounts falling due within one year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Bank loans – (note 20)	40,000	40,000	40,000	40,000
Other loans – unsecured (note 20)	50,000	50,000	50,000	50,000
Trade creditors	87,748	269,713	85,180	267,609
Amounts owed to group undertakings	-	-	-	441,906
Accruals and deferred income	214,172	275,889	207,587	256,089
Other taxation and social security	78,734	134,215	78,734	133,930
Obligations under finance lease (note 21)	17,395	6,086	17,395	6,086
Other creditors	74,282	73,538	74,282	73,539
	<u>562,331</u>	<u>849,441</u>	<u>553,178</u>	<u>1,269,159</u>

#### 20. Creditors – Amounts falling due after one year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Accruals	14,818	50,366	14,818	50,366
Bank loans - CBIL	50,000	90,000	50,000	90,000
Other loans - unsecured	200,000	250,000	200,000	250,000
Obligations under finance lease (note 21)	15,657	3,975	15,657	3,975
Other creditors	45,700	119,696	45,700	119,696
	<u>326,175</u>	<u>514,037</u>	<u>326,175</u>	<u>514,037</u>

The bank loan has a credit period of 72 months, with a fixed interest base rate of 4.33%. The bank loan is unsecured.

The other unsecured loan is interest free and is repayable in equal annual instalments over a ten-year period.

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 21. Obligations under finance lease

The finance lease relates to a server and computers recognised within the fixtures, fittings and equipment category of tangible fixed assets.

	Group and Charity			
	Minimum lease payments		Present value of minimum lease payments	
	2024	2023	2024	2023
	£	£	£	£
Within one year	19,675	10,305	15,953	6,086
Between one and five years	39,294	5,875	33,051	3,975
	58,969	16,180	49,004	10,061
Less: future finance charges	(9,965)	(6,119)	-	-
Present value of lease obligations	49,004	10,061	49,004	10,061

#### Included in the financial statements as:

	2024	2023
	£	£
Current obligations under finance lease	15,953	6,086
Non-current obligations under finance lease	33,051	3,975
	49,004	10,061

The finance lease is secured by the lessor's title to the leased assets which have a carrying value of £48,162 (2023: £11,206). The Trustee considers that the carrying amount of the obligation under finance lease is approximate to its fair value.

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 22. Fund balances

Group	Balance Brought Forward £	Incoming Resources £	Resources Expended £	Gains on investments £	Balance 31 March 2024 £
<b>Restricted Funds</b>					
Bungalow refurbishments	-	213,360	-	-	213,360
Works at Mews and sensory garden	150,000	34,065	-	-	184,065
Other	55,792	3,504	(11,487)	-	47,809
<b>Unrestricted Funds</b>					
General Unrestricted Funds	2,002,970	6,339,218	(6,467,118)	8,696	1,883,766
<b>At 31 March 2024</b>	<u>2,208,762</u>	<u>6,590,147</u>	<u>(6,478,605)</u>	<u>8,696</u>	<u>2,329,000</u>
<b>Charity</b>					
<b>Restricted Funds</b>					
Works at Mews and sensory garden	-	150,000	-	-	150,000
Other	59,636	9,490	(13,334)	-	55,792
<b>Unrestricted Funds</b>					
General Unrestricted Funds	1,732,658	6,357,669	(6,087,357)	-	2,002,970
<b>At 31 March 2023</b>	<u>1,792,294</u>	<u>6,517,159</u>	<u>(6,100,691)</u>	<u>-</u>	<u>2,208,762</u>
<b>Charity</b>					
<b>Restricted Funds</b>					
Bungalow refurbishments	-	213,360	-	-	213,360
Works at Mews and sensory garden	150,000	34,065	-	-	184,065
Other	55,792	3,504	(11,487)	-	47,809
<b>Unrestricted Funds</b>					
General Unrestricted Funds	1,402,068	6,546,960	(6,093,286)	8,696	1,864,438
<b>At 31 March 2024</b>	<u>1,607,860</u>	<u>6,797,889</u>	<u>(6,104,773)</u>	<u>8,696</u>	<u>2,309,672</u>
<b>Charity</b>					
<b>Restricted Funds</b>					
Works at Mews and sensory garden	-	150,000	-	-	150,000
Other	59,636	9,490	(13,334)	-	55,792
<b>Unrestricted Funds</b>					
General Unrestricted Funds	1,535,933	5,536,162	(5,670,027)	-	1,402,068
<b>At 31 March 2023</b>	<u>1,595,569</u>	<u>5,695,652</u>	<u>(5,683,361)</u>	<u>-</u>	<u>1,607,860</u>

## Notes and Accounting Policies

### Year ended 31 March 2024

#### Unrestricted General Funds

The Trustee Board believes that in order to ensure the continued provision of our services to the Charity's beneficiaries in the event of an unexpected reduction in funding or incurring of unplanned expenditure, the Charity should hold free reserves from which it can draw down. At 31 March 2024, the Trust had free reserves of £1,256,240 (2023: £1,451,289). Free reserves are represented by unrestricted funds less unrestricted fixed assets. The Trust utilises reserves to finance unforeseen cost pressures and to support significant investment in land, buildings, fixtures, fittings, vehicles and equipment in order to maintain and further develop the service level it provides. This development has continued during the year with investment in the year of £402k (2023: £220k) in tangible fixed assets, spent mainly on our residential accommodation refurbishment programme; which was met from free reserves, grants, legacies and other fundraising. Levels of income and expenditure are not usually subject to material fluctuations in the short term and can be forecast with a reasonable degree of certainty. Business interruption insurance (24 months' loss of income) is also in place. The Trustee Directors regularly review the reserve levels. The current policy to ensure adequate reserves is based on a risk-based approach. Trading risk, other operational risks and significant likely investments are estimated considering existing commitments and planned future activities. Free reserves at 31 March 2024 meet the estimated net risk. In order to be able to continue to achieve the necessary improvements to our service, property, grant, legacy and other fundraising support will be essential over the next 12 months and beyond.

#### Unrestricted Designated Funds

It is the Trustee Board's intention to continue to meet and maintain its free reserves to be able to meet the estimated net risk. Through ongoing improved financial performance and increased external support for the essential and highly valuable care services provided, the Trustee board aims to set up unrestricted Designated Funds that will support the necessary ongoing investment in the following key areas over the next 24 months:

1. Residential Accommodation Refurbishment and Improvement Fund - including ongoing and further planned refurbishments and improvements at all 7 residential buildings.
2. Staff Retention and Recruitment Fund – with the well-documented and ongoing staffing crisis in social care further investment in our highly valued and dedicated staff will be essential.
3. Energy Crisis Fund – to support both energy efficiency where possible/advisable and support the expected and ongoing higher energy prices.
4. Activity Areas Improvements Fund – including but not limited to further improvements to the hydro-therapy pool, sensory rooms, sensory gardens, improved site accessibility and grounds.
5. Site Development Fund – a feasibility study has been completed. Significant future funding will be required to ensure that the Charity can make the best possible use of the sites it operates from.

Without additional funding support, it will be extremely difficult for the Charity to be able to meet these additional significant challenges and be able to continue to deliver and improve on the excellent level of care and support provided. In the short-term Trustees are aware that it is likely that the Unrestricted General Reserve will be required to support these significant but necessary cost pressures, further charitable support will be required to ensure that the Charity can continue to deliver its highly valued services into the future and be able to keep an appropriate level of Unrestricted Reserves.

#### Other Restricted Funds include:

- Various donors – BOMA 7 Wheelchair. Funds brought forward of £1,281, depreciation charged of £320 leaving a balance carried forward at the year-end of £961.
- ATASS Foundation – funds brought forward of £4,627 were used to part purchase a vehicle costing £11,500 during the year. A depreciation charge of £1,157 depreciation has been made leaving a balance carried forward at the year end of £3,470.

## Notes and Accounting Policies

### Year ended 31 March 2024

- Leather Sellers Company/Lord Tavernors - in prior years £50,000 was received to purchase a minibus. Funds brought forward £6,729, depreciation charged of £1,682 leaving and balance carried forward at the year-end of £5,047.
- Funds raised from various donors towards Hydro equipment and sensory toys for Ivybridge. Funds brought forward of £3,393, depreciation charged of £170 leaving a balance carried forward at the year-end of £3,223.
- League of Friends Newton Abbot Hospitals – income was received in 2018 for the purchase of wheel chair clamping equipment, Hydrotherapy pool replacement trolley and hoist, hydro changing trolley, overhead tracking and hoisting equipment, a mobile hoist and Defib Tech Lifeline and associated fixing costs. Funds brought forward of £3,345, depreciation charged of £669 leaving a balance carried forward at the year-end of £2,676.
- Bruce Wake Charitable Trust – income of £2,500 was received in 2018 towards a Veloplus wheelchair bike, along with a further £4,400 in 2019 - £1,400 from The Hedley Foundation and £3,000 giving a total fund of £6,900. The funds were spent in full on fixed assets in 2020. Funds brought forward of £3,211, depreciation charged of £642 leaving a balance carried forward at the year-end of £2,569.
- The Clemas Trust £2,520 income was spent on fixed assets in 2018. Funds brought forward of £731, depreciation charged of £146 leaving a balance carried forward at the year-end of £585.
- Percy Billington Charity – income of £4,420 was received for the purchase of a main swing platform for sensory therapy. This income was spent on fixed assets in 2018. Funds brought forward of £1,458, depreciation charged of £292 leaving a balance carried forward at the year-end of £1,166.
- In 2020 funds of £5,118 were received from The Edward Gosling Foundation towards the lighting in the car park, this was spent in full. Funds brought forward of £4,166, depreciation charged of £210 leaving a balance carried forward at the year-end of £3,956.
- Kitchen appeal raised £5,982 in 2020 which was spent in full on a new kitchen in the adult bungalows, a further donation to the fund of £25 was received in 2022. Funds brought forward of £4,899, depreciation charged of £244 leaving a balance carried forward at the year-end of £4,655.
- In 2020 funds of £24,213 were received from The Edward Gosling Foundation in respect of capital and restructure match funding. Funds brought forward of £12,433, depreciation charged of £437 leaving a balance carried forward at the year-end of £12,006.
- In 2022 money was donated towards a shower trolley fund. Funds brought forward were £9,509, during the year, with depreciation charged of £2,014 leaving a balance carried forward at the year-end of £7,495.
- During the year ended 31 March 2023 a legacy of £150,000 was received towards improvement works at the Mews and a sensory garden. A further legacy of £34,065 was received during the year. This balance of £184,065 remains in the fund, however £37,568 has been spent on improving the Mews building and has been capitalised. This will mean that the fund will be depreciated in future years. In cash terms, £146,497 remains available to invest in improving the Mews building.
- During the year the charity received campaign grants and income of £213,360 for bungalow refurbishments, this has been spent in full during the year on the bungalow refurbishment and the fund will be depreciated in future years.

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 23. Analysis of net assets between funds

Group	Fixed assets £	Investments £	Current assets £	Liabilities £	Total 2024 £
<b>Restricted Funds</b>					
Other Funds	298,737	-	146,497	-	445,234
	<u>298,737</u>	<u>-</u>	<u>146,497</u>	<u>-</u>	<u>445,234</u>
Other Funds/Reserves					
<b>Unrestricted Funds</b>	627,526	5,000	2,139,746	(888,506)	1,883,766
	<u>926,263</u>	<u>5,000</u>	<u>2,286,243</u>	<u>(888,506)</u>	<u>2,329,000</u>

#### 24. Operating leases

##### *Operating leases where the Group and Charity is lessee*

At 31 March 2024 the total of future minimum lease payments under non-cancellable operating leases (including shop premises) for each of the following periods were as follows:

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Not later than one year	374,141	390,048	303,383	302,000
Later than one year and not later than five years	1,348,070	1,298,207	1,211,476	1,208,000
Later than five years	<u>4,426,346</u>	<u>4,483,800</u>	<u>4,426,346</u>	<u>4,483,800</u>
	<u>6,148,557</u>	<u>6,172,055</u>	<u>5,941,205</u>	<u>5,993,800</u>

#### 25. Related party transactions

There were no related party transactions during the year.

#### 26. Reconciliation of net income to net cash outflow from operating activities

	2024 £	2023 £
<b>Net income for the year</b>	120,238	416,468
<b>Adjustments for:</b>		
Depreciation charges	63,054	60,922
Interest from investments	(13,841)	(524)
Loss on disposal of tangible assets	14,996	298
Decrease in stocks	13,144	5,523
Decrease/(increase) in debtors	124,233	(59,140)
(Decrease) in creditors	<u>(377,964)</u>	<u>(482,265)</u>
<b>Net cash (used in) operating activities</b>	<u>(56,140)</u>	<u>(58,718)</u>

## Notes and Accounting Policies

### Year ended 31 March 2024

#### 27. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	<u>1,840,917</u>	<u>2,382,064</u>
<b>Total cash and cash equivalents</b>	<u><u>1,840,917</u></u>	<u><u>2,382,064</u></u>

#### 28. Analysis of changes in net funds

	At 1 April 2023	Cash-flows	At 31 March 2024
	£	£	£
<b>Cash</b>	2,382,064	(541,147)	1,840,917
Loans falling due in less than one year	(90,000)	-	(90,000)
Loans falling due after more than one year	<u>(340,000)</u>	<u>90,000</u>	<u>(250,000)</u>
	<u><u>1,952,064</u></u>	<u><u>(451,147)</u></u>	<u><u>1,500,917</u></u>

#### 29. Non-adjusting events occurring after the end of the reporting period

On the 30th September 2024, the charity purchased the main historical site that the Charity has operated from since 1958 for £3m. This was funded by a £0.6m deposit (£0.2m from Charitable Reserves and a £0.4m unsecured EGF Loan) and a £2.4m bank loan.

**DAME HANNAH ROGERS TRUST 2019 LIMITED**

England & Wales - Charity number 1194836

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# Accounts

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# Report of the Trustees and Consolidated Financial Statements

Year Ended 31 March 2023

Dame Hannah Rogers Trust 2019 Limited

Registered Charity No. 1194836

Registered Company No. 11878746



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## Report of the Trustees

### Introduction

The Trustee Board is pleased to present the annual report together with the financial statements of the Charitable Company and its group for the year ending 31 March 2023. The group consolidates the accounts of Dame Hannah Rogers Trust 2019 Limited (the Charity), Hannahs (1988) Limited, Hannahs Limited and the dormant Dame Hannah Rogers School charity.

As you read the following financial information, the Trustee Board hopes you will also sense the courage, determination and vitality of our truly inspirational adults with disabilities and those closest to them.

<b>Company number</b>	11878746
<b>Charity number</b>	1194836
<b>Registered Office</b>	Woodland Road Ivybridge Devon PL21 9HQ
<b>Auditor</b>	PKF Francis Clark Chartered Accountants Melville Building East Unit 18, 23 Royal William Yard Plymouth PL1 3GW
<b>Solicitors</b>	Tozers Solicitors LLP Broadwalk House Southernhay West Exeter Devon EX1 1UA
<b>Insurance advisors</b>	Marsh Commercial Melville Building Royal William Yard Plymouth PL1 3RP
<b>Charity Website</b>	<a href="http://www.discoverhannahs.org">www.discoverhannahs.org</a>

## Directors & Trustees – Dame Hannah Rogers Trust 2019 Limited

The following persons were Directors & Trustees during the whole of the year ended 31 March 2023, unless otherwise stated:

<b>Professor David Coslett</b>	Chair (Appointed 24 January 2023)
<b>Ian Cowley</b>	Chair (Appointed Executive Chair 12 April 2022, Resigned 24 January 2023)
<b>Paul Boys</b>	Director
<b>Simon Morris</b>	Director
<b>Chris Erwood</b>	Director (Resigned 1 August 2022)
<b>Judith Gentry</b>	Director (Resigned 1 August 2022)
<b>Tony Lumb</b>	Director (Appointed 21 July 2022)
<b>Nigel Godefroy</b>	Director (Appointed 24 January 2023)

## Officers and Key Employees of Dame Hannah Rogers Trust 2019 Limited

<b>James Derrick</b>	Director of Finance & Company Secretary
<b>Wayne Fulton</b>	Director of Adult Services
<b>Samantha Bryant</b>	Clinical Lead
<b>Cassandra Short</b>	Registered Manager (Hannahwood Transitions & Hannahwood Mews)
<b>John McDonald</b>	Registered Manager (Arthur Care Home)
<b>Daniel Burke</b>	Head of Fundraising & Retail
<b>Chris Alpey</b>	Head of IT

## Structure, Governance and Management

Dame Hannah Rogers Trust 2019 Limited ("the Charity") is a charitable company limited by guarantee, registered in England and Wales, with company number 11878746. It was registered as a charity on 17 June 2021 with charity number 1194836. It is governed by its Memorandum and Articles of Association as incorporated on 13 March 2019 as amended by special resolutions dated 26 November 2020 and 20 April 2021.

The Charity is also the sole corporate trustee of Dame Hannah Rogers School (an unincorporated charity registered with number 306948)("the unincorporated Charity"). The unincorporated Charity is governed by a Charity Commission Scheme dated 3 May 2021.

On 31 July 2021 all of the assets and liabilities of the unincorporated Charity were transferred to the Charity in order to provide the organisation with a modernised and incorporated legal structure. Following the transfer, the unincorporated Charity remains in existence as a dormant entity, with the Charity continuing to act as its sole corporate trustee. Dame Hannah Rogers Trust 2019 Limited continues to provide the highly valued charitable care services provided previously through the unincorporated Charity.

The group consolidate the accounts of Dame Hannah Rogers Trust 2019 Limited (the Charity), Hannahs (1988) Limited, Hannahs Limited and the dormant Dame Hannah Rogers School charity.

## Appointment of Directors to the Board

All Directors are invited to nominate new Directors, taking into consideration the broad skills base required for effective governance. The nominated Directors are then interviewed by the Chair who will make their recommendation to the full Board of Directors. All Directors receive an induction which consists of an orientation covering a tour of the organisation, a comprehensive 'Trustee Pack' containing the business plan, regulatory reports, operational reports, annual accounts, code of conduct, financial information summary, sign up details for the NCVO, etc. Directors are asked to sign a contract and are encouraged to engage in training events which will facilitate good practice and understanding when undertaking their role.

## Organisation

The Board of Directors administer the Charity and the number of meetings per year is a minimum of four.

Members of the Board have a range of specialist knowledge and access to expertise in areas relevant to the Charity e.g. Financial, Land & Property, Commissioning, Healthcare, Social Care, Fundraising, Legal, Retail, Human Resources and Partnerships.

The Executive team with close Board oversight leads the operations of the Charity with delegated authority for the finance, care and other operational matters.

The Charity operates its charitable care and support services from two sites in Ivybridge.

## Our history...

Dame Hannahs was founded over 250 years ago and is one of the oldest charities in the UK. Throughout the proud history of the Charity, the aim has always been simple: to help enrich and empower the lives of children and adults in need. Today the legacy is now helping and improving the lives of young adults from all over the South West and further afield.

**1718** Dame Hannah was born and then brought up in Cornwall

**1742** She moved to Devon when she married John Rogers, who later became Sir John Rogers MP. They never had children but Hannah had a passion for working with and helping children

**1766** Hannah died on 18 April leaving £10,000 in her Last Will and Testament

**1767** Her legacy was invested in the founding of the Dame Hannah Rogers Trust

**1787** The first school was established. The aim of the Dame Hannah Rogers Trust, also known as Dame Hannahs, was to help the poor and unfortunate children of Plymouth and this vital work continued for many years

**1887** Lord Blachford (Hannah's descendant) presented Blachford Manor to the Trust

**1925** Dame Hannahs opened one of the UK's first orthopedic hospitals/schools in Ivybridge



**1949** The school welcomed 27 children with Cerebral Palsy

**1958** Dame Hannahs was the first to open a school for children with Cerebral Palsy. We started with 50 children and went on to enable and enrich the lives of hundreds of disabled children and their families

**1959** HM The Queen Mother officially opened the school

**1989** Gilleys bungalow was opened by HRH Princess Anne. It was the first of five bungalows providing onsite accommodation for the children

**1994** The hydrotherapy pool opened enabling much needed hydrotherapy sessions for the children as part of their physiotherapy programme

**2006** The Respite Centre and Children's Home were opened by the entertainer Bobby Davro. These buildings enabled Dame Hannahs to offer short term breaks and respite to children with disabilities.



**2008** Hannahwood, our Young Adult Provision, was opened by the actress Maggie Steed. We saw a desperate need for young adults with disabilities aged 19 upwards. Hannahwood provides education, work and training opportunities and a range of activities and experiences while supporting the young adults to live independently in specially adapted, bright and modern bungalows.

**2009** Dame Hannahs purchased a 90-acre site at Seale-Hayne near Newton Abbot. We were eager to expand our reach again and recognised the lack of opportunities for adults of all ages with disabilities.

**2010** Hannahs at Seale-Hayne was officially opened by HRH Princess Anne. The site was a centre where people with disabilities could train, learn, work and have fun participating in art, music, outdoor pursuits and horticulture and even run their own radio station. The site was open to the public with facilities such as arts, live music, recording studio, shops, farm, bistro, health and wellbeing centre and family events. There were also over 50 tenants including a wide range of businesses, artists and other charities.

**2013** Arthur in Park Street, Ivybridge opened as a house for young adults from Hannahwood to enable them to join in community living.

**2015** Hannahwood Mews opened as a specialist adult residential care home offering accommodation support from short breaks up to 52 weeks a year.

**2019** Hannahs at Seale-Hayne closed and the site was sold with the majority of tenants remaining.

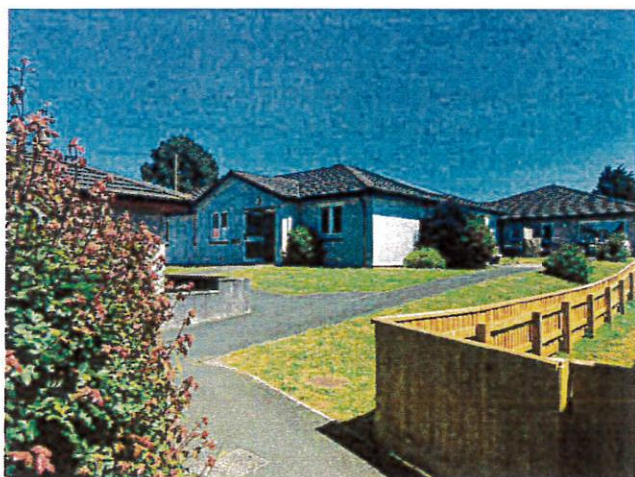
**2019** Dame Hannahs entered into a partnership with the Edward Gostling Foundation (EGF) which provides grants to other charities that support people of all ages living on low incomes who have a physical and/or learning disability or long-term illness. EGF purchased the Ivybridge site in April 2019 with Dame Hannahs as leaseholders and operating with the full support of EGF.



**2020** The growth of services for children with profound learning needs in mainstream schools and special schools led to a steady decrease in children's placements at Dame Hannahs. Dame Hannahs decided to withdraw from its children's services and concentrate its focus on services for young adults.

**2021** On 31 July 2021 all of the assets and liabilities of Dame Hannah Rogers School (Charity 306948) were transferred to Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746) in order to provide the Charity with a modernised, incorporated legal structure. Following the transfer the old Unincorporated Charity (Charity number 306948) remains in existence as a dormant entity under the sole corporate trusteeship of the Charity. Dame Hannah Rogers Trust 2019 Limited continues to provide the highly valued services provided previously through the unincorporated Charity.

**2022** Dame Hannahs continues to welcome newcomers, delivering first-class care and learning services for adults enabling them to live life to the full.



**2023** Our onsite bungalow refurbishment campaign was launched and the pace of the planned refurbishments continues to increase. Phase 1 completed in July and phase 2 is in progress. Arthur, our community living bungalow, underwent its 10 year refurbishment project. The grounds have been upgraded with new wooden fencing, new external LED lighting and new tarmac was laid on the driveways and car parks. Planning commenced for the Hannahwood Mews improvement works and sensory equipment. We have also welcomed a host of new support workers from home and abroad.

**2024** Plans include the continuation of the above mentioned Hannahwood Mews works, the completion of the phase 2 refurbishments works and the funding dependent phase 3 of our bungalow refurbishment campaign. These works alongside steps taken to continue to increase the number of support workers are designed to enable new residential placements to join Dame Hannahs during 2024.

## Trading Companies

The Charity has two wholly owned trading subsidiary companies as follows:

Hannahs (1988) Ltd which runs the charity shops and donates its surpluses. We are extremely fortunate in that all shops have significant numbers of volunteers who willingly and generously give their time.

Hannahs Ltd which used to operate self-catering holidays for people with disabilities and is currently dormant.

## Risk Management

The Trustee Board has assessed the major risks to which the Charity is exposed, in particular those related to its operation and finances. The previous operational restructures have been taken as a result of necessary risk management considerations. The Trustee Board has established, and continues to review, systems to mitigate the Charity's exposure to these major risks. These are developed and monitored by the Trustee Board and Executive Team. There is regular review of the risks that the Charity may face.

In addition, the Charity has a comprehensive emergency plan, robust strategic planning, budgeting and management accounting, established organisational structure, written policies and procedures, clear authorisation levels and thorough vetting procedures.

The **recruitment and retention** of care and medical staff remains a key ongoing risk that has previously been identified. We know there is a shortage of such staff and the current labour market favours those looking for employment. We have found that staff retention has been an ongoing issue and have seen fewer applicants for the jobs we advertise. Having appropriate numbers of well-trained carers and medical staff is essential from both a regulatory and financial performance perspective. As a result, from the 1<sup>st</sup> January 2023 we initiated a further new pay strategy for these staff to best ensure that we pay staff competitively compared to the local market. We have also followed government guidelines alongside using external professional support in order to commence an international staff recruitment drive, with the benefits of the work put into this now being seen. The initial impact of these measures has been positive, with significant recruitment and retention improvements being seen from June 2023 onwards. Since the 1<sup>st</sup> April 2023 and as at 30th September 2023 Day care support staff have seen **in excess of 31 FTE** added to the team which means that the service is as close as possible to being fully staffed, this now means there is much less reliance on overtime and external agency staff. This means that the Charity is in a much better place to be able to increase residential placement numbers in the near future.

**Inflationary increases** are now a further key risk as nearly all costs are a concern for the charity, especially in the key areas of staffing, utilities and food. This looks set to continue for the foreseeable future and as a result support from our funding authorities, utility usage reduction and improving fundraising support will all be required to best ensure the long term future sustainability of the charity. See financial review for further information and commentary.

Dame Hannahs has and continues to monitor the ongoing **Coronavirus (COVID-19) situation**. Our exceptional care staff have constantly come up with new ideas for keeping everyone engaged and entertained and the Charity acknowledges the exceptional professionalism of staff, especially the way they have continued with their duties whilst dealing with their own worries and anxieties caused by Coronavirus. The health and protection of all our staff and those we care for continues to be more important to us than ever. During these unprecedented and challenging times, the staff at Dame Hannahs work to ensure that all our residents receive care of the best possible quality and we continue to take every precaution to keep both our staff and young people safe. We would again like to take this opportunity to express sincere appreciation to our staff for their continuing support and hard work throughout the pandemic. Their efforts and dedication has not gone unnoticed and each and every staff member should be extremely proud of how they have enabled our Adults to remain safe and well during such a difficult and trying time. It has been an extremely challenging period for everyone, and all those in care, like our Young Adults, have been acutely affected by the pandemic. During this financial year we have managed to return to close to full service provision, as it is now safe to do so, this further ensures that we can now continue to enable our Young Adults to live their lives in as independent and fulfilled a way as possible.

## Public Benefit

The Trustee Board has completed a Public Benefit review and concluded that we satisfy the requirements of identifiable benefit to the public or section of the public.

## Core values

### Our charitable objects are...

- a) the relief of people in need by reason of disability, by the inclusive provision of care, advocacy, integration, learning, training and other support services with a preference given to those who are, or whose parents or guardians are, resident in Devon or Cornwall;
- b) to advance education and understanding relating to the care, training and development of persons with disabilities and their integration into wider society, in particular by:
  - (i) the provision of training and learning opportunities for the families, carers and associated professionals of people with disabilities supported by the Charity in order to help develop their individual capabilities, competencies, and skills; and
  - (ii) the provision of information, support and learning opportunities to the public including promoting research and disseminating the useful results

## The need

Of the UK's population, 19% of working age adults live with a disability. The challenges for people living with disabilities are considerable, particularly in childhood but the focus placed on the opportunities and the development needs of children does ensure a greater level of commitment to beneficial outcomes. However serious challenges remain for adults with disabilities. As children transition to adulthood, funding and care protocols dramatically change. This leaves many in the sometimes traumatic position of navigating what is – for all young adults – a naturally difficult time, without the stability of vital care and support.

Today's economic climate poses a further challenge with funding being extremely difficult. Young adults with physical and learning disabilities need extra support and this is often limited from their local social services. It is critical therefore that support is available both professionally and within peer groups as many need to reach out for help.

For young adults – of all abilities – there are defined pathways with milestones set in development, education and care. The concerns and outcomes therefore are clearer cut... or are they? Individual programmes for young adults are charted with official monitoring and governance on practice. However, the truth is that cultural judgements and social barriers are a major influence in the standards and delivery – especially in the case of young adults with additional needs.

The important stages of further education and employment become areas of uncertainty, facts clearly underlined by the national figures: Just over 1/3 of adults living with disabilities are in further education – 14% of whom have profound and multiple learning disability (PMLD) – but it is reported that a quarter of people living with disabilities have no qualifications compared with the national figure of 9%. Of the working population over 6.9million live with a physical or learning disability, with only one in ten adults with learning disabilities being in full or part-time employment.

The figures will only increase; most likely by 14-20% for adults with learning disabilities within the next decade. The challenges, therefore, will only become more pronounced and long-term solutions will likely require significant societal change and readjustment.

## Mission

Our mission is to empower, advocate and enrich the lives of young adults with a range of disabilities.

The Charity has a tradition of innovation, meaning that it is constantly working to be at the cutting edge of providing services and support for people in need. Staying true to the spirit of its founder, the Charity always looks at how people are supported in today's society and exactly what is needed to enable everyone to thrive and live life to the full; whether

that be care, advice, support, development and therapies, or simply a sense of belonging. We have, and always will be, their champions and their families' champions.

## Services

The Charity provides residential and day placement opportunities for adults aged 19 plus with a variety of complex and profound needs.

The Charity focuses on the transition from adolescence to adulthood, both in terms of learning and development, and care. Our spaces have the vibrancy of a learning campus with the meticulous care and standards of Dame Hannahs. We aim to help adults with disabilities to live more independently and prepare them for community life. Hannahwood provides learning and development opportunities, however the timetables are not rigid but tailored to meet the needs of the individual. The adults continue to work with the team of Dame Hannahs therapists. On site therapy is accessed through our existing therapists here at Ivybridge.

Here at Dame Hannahs we have an extensive range of activities available for everybody to enjoy.

We have an impressive range of facilities including a Music and Activities room, Arts and Crafts room, a bar and lounge area complete with ping pong table, sofas and vast collection of games and DVDs to relax with. We also have a computer suite which our adults can access with their support staff when they want to so they are able to produce posters, their bi-annual newsletter or for any other reason. There are many different tools available to do this.

Our Music and Activities room has a large collection of different instruments for everyone to enjoy as well as some fantastic equipment that gives people the opportunity to control the music and lights in the room. We also have a collection of fun inflatable games, music and lighting equipment, switch-activated games and more.

We have a multi-sensory room which everybody gets the opportunity to use whenever they want. This room is fantastic for the users to make choices about what they would like to control as well as providing a relaxing environment – particularly useful after a long day!

Working in collaboration with our friends in other organisations we also access a wide range of activities in our local communities.

As well as having sessions with external organisations each month there are opportunities to attend many local events. These include the Funky Llama Festival, food and drink events, classic car shows and club nights.

As well as local events we have the opportunity to arrange trips out. Whether it be visits to the theatre, Exeter racecourse, shopping, cinema, bowling, laser tag, Gala Bingo, the aquarium, going out for meals or to the pub! We do our very best to arrange a varied and stimulating programme for all.

## Our Residents



**Andrew** has been at Dame Hannahs for over 16 years. He has cerebral palsy after being born ten weeks early and weighing only two and a half pounds.

His mother Hilary reflects on his time at Dame Hannahs:

“When Andrew was nearing leaving school in Plymouth I wanted to find him another educational setting that offered him exciting opportunities, a peer group, onsite medical care and plenty of outside trips and activities. It was also extremely important that Andrew felt happy and fulfilled and that it was close to home with an open door policy. After a two-day trial stay for us both we knew that Dame Hannahs fitted the bill perfectly.

Not only is Andrew confident with the support he receives but I am too, which is vital. He loves the comings and goings within the bungalow (being nosy) and has great fun and close friendships with the staff and other housemates. He is also their best and loudest bingo caller!

Dame Hannahs has served us so well on all fronts, Andrew has the best of all worlds, time at home and access to hydro, music, speech and physio all under one roof when at Dame Hannahs. All this has seen him thrive as an adult. He is treated as an individual with his own likes and dislikes taken into account and all successes championed. Apart from the Covid period Andrew has been coming home every other weekend with little exception which is great fun for us both.

There have been lots of changes in staff and types of courses and activities offered during Andrew's time at Dame Hannahs. However he has always remained a happy individual and has a fairly confident side to him because he knows that people will do their best to listen to him. Andrew always has his name down for everything, not wanting to miss a trick. I feel that Andrew has benefitted greatly being at Dame Hannahs and neither of us has ever had any regrets which says a lot. Upwards and onwards for Dame Hannahs!"



**Sam** joined Dame Hannahs six years ago at the age of 19. He lives in the Mews during the week and goes home every weekend and for holidays.

Sam has a complex medical condition. Diagnosed as a congenital CMV (Cytomegalovirus) baby at birth, at six months old he was then diagnosed with a number of conditions, including microcephalic epilepsy, spastic quad cerebral palsy and non-functioning GI tract. He has undergone numerous medical procedures and was under the care of the children's hospice team until the age of 19. When his local respite centre closed he was allocated a respite space at Dame Hannahs once a week which he enjoyed.

Before starting at Dame Hannahs Sam attended Mayfield School in Torquay from aged 2-18 years. When he turned 19 his parents had to make a decision about his further education and as no local provider met his needs they applied to the local clinical commissioning group (CCG) for funding for Dame Hannahs. Sam was placed at Dame Hannahs on a part-time basis.

He has continued to develop at Dame Hannahs, and enjoys all the activities on offer and loves his housemates, some of whom he has known since birth. It provides him with interactions with his peer group and allows him time to be a young adult outside of the family.

At home Sam lives with his mother, stepfather, two brothers, two dogs and two cats. He has a full social life and loves going out and mixing with others especially at live music events, as well as people watching. He loves motorbikes and is an active member of Plymouth Harley Davidson owners group. He also loves his holidays in France and is well known in the French village which is his second home. He enjoys family time and seeing his little nephews, but just for short periods as he doesn't like babies.

Mum Keri said "For us as a family it provides peace of mind that while he is at Dame Hannahs he is safe and enjoying activities while his health needs are looked after. It has given me time to spend with my grandsons and allows me to take them out. It has also enabled me to carry on with a normal life during the week meaning I have the energy to look after Sam at weekends and when he is at home".



**Nicola** lives with a group of friends in Gilleys bungalow. She is 35 years old and has been at Dame Hannahs since 2004 when she joined our school aged 17. She then completed her Further Education and moved on to Hannahwood, our Adult Provision. Nicola has quad cerebral palsy, which has impacted on her posture, along with Epilepsy and learning difficulties.

Mum Jean said: "During her time at Dame Hannahs, I feel Nicola has developed into a strong-minded young lady and, obviously with support, she can still participate in activities which keep her happy. My life has changed since Nicola has been at Dame Hannahs as I have been able to work and relax knowing that she is loved and cared for.

As a child Nicola always loved being the centre of attention and, as youngest in the family she had plenty of that. She was treated firmly but fairly and despite her disability was included in every outing and holiday. Nicola has a mischievous nature and has often caused mayhem in the past. She is also a flirt and most people fall under her spell as her smile lights up the room. She has always loved being outdoors, particularly when the wind is blowing in her face. As she is very sociable being with people makes her content. Another great love is swimming and each week we took Nicola to a local pool and at home we used music to settle her, and to this day she relaxes when different songs are played.

Nicola is doing so well and is content in her life with friends and amazing support staff who help her to participate in activities where she can achieve her full potential."



**Matty** is 34 years old and has Cerebral Palsy. He started at Dame Hannahs in 2000 when he was 12 years old.

From the age of 3 to 12 Matty attended Vranth House School in Exeter where his best friends were Sarah and Emma. They are all still great friends today and live in Arthur bungalow together.

Matty's parents heard about Dame Hannahs through Vranth House. After visiting Dame Hannahs and meeting the head teachers Bill and Ruth Evans, they loved it and everything that it offered. Matty started off attending the school and living in Hannah Avenue before moving to Newberry bungalow. In September 2012 Matty and his friends moved to Arthur. He loves all the staff in Arthur and loves to joke with them as he is a very cheeky young man.

Matty loves going to the theatre regularly and going on outings, particularly to Ivybridge village where he can meet people and visit the cafe. He is very popular within the local community. He also loves going home every 10 days to see his family. At home he enjoys playing his computer games and being a big part of the Tiverton community.

Mum Wendy said "Dame Hannahs has changed our lives. It has given Matty independence and he has really grown in confidence. It has also enabled us to give more time to Matty's sister. Dame Hannahs has given Matty so much that we couldn't give him such as the 24 hour care and physiotherapy. We are forever grateful to Dame Hannahs".

### Our Staff Team



**Therapy Support Assistant Anne** has been working at Dame Hannahs for over 30 years. Anne started in 1991 as part-time house parent to the children before moving on to work in the Physiotherapy department where she learnt about other therapies. Anne has played a major part in the lives of so many young people at Dame Hannahs and has always shown great dedication and hard work.

As a house parent Anne worked evenings and weekends so she was able to juggle family life. During this time, Anne worked closely with the intensive support unit which included physiotherapy. When Anne's son started school, she worked term-time in the Physiotherapy department which fitted in well with her family life. Anne started as a physiotherapy assistant, but having gained experience in all therapies and learnt on the job over the years, Anne became a general support assistant for the Physiotherapists and Occupational Therapists.

Anne's current job incorporates all physiotherapy including hydrotherapy and rebound. Another therapy Anne offers the young adults is a therapy called Standing. This is where the young adults are assessed and, if they are able to with clinical reasoning, Anne can do 1:1 standing sessions in their standing frames. With all the therapies that Anne offers, it gives the young adults a change of posture and some 1:1 time out of their busy bungalows. Anne offers choice within all her sessions, ensuring that they have a person-centred focus. This promotes independence, improves the young adults' abilities to make choices and allows them to have a say within their therapy plans. When needed to, Anne has attained the training to work alongside the support workers in the bungalows. Anne really is a crucial team member to all departments at Dame Hannahs.

Throughout her time at Dame Hannahs, Anne has seen many people come and go. Anne is particularly proud of seeing the children she supported over 20 years ago, flourish and transition into fun, big-hearted young adults whom she is still able to support in Adult Services. Even though the closure of our Children's Services was very sad, it still holds great memories for Anne and she is grateful to have started her Dame Hannahs journey there.

Anne said "I have been working at Dame Hannahs for more than half my life! I have been very happy here and have seen many changes over the years. During my time I have learnt a lot but for me it is all about the wonderful young people and I have some happy memories. It has been lovely to see so many of them grow up from very young children into adults and to watch them develop."

## Dame Hannahs



**Support worker Aghogho** started working at Dame Hannahs in September 2022, having moved to England from Nigeria earlier that year. Having worked in banking in Nigeria for several years Aghogho decided that he needed a shift in career and was ready to move to another sector and another country. He was already interested in the Healthcare sector and he had friends and family living in England.

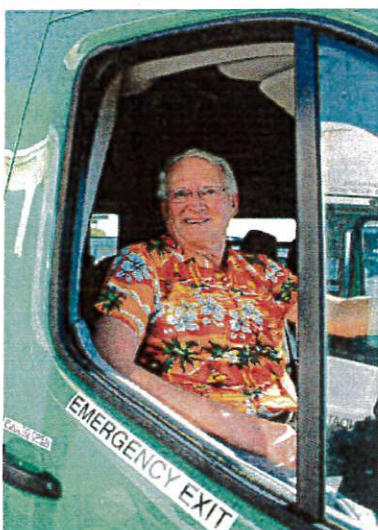
Aghogho started off working for Newcross Healthcare doing shifts at Dame Hannahs and was soon offered a permanent job. He is always keen to learn and to improve himself and is about to start his NVQ Level 3 in Care with a view to moving into nursing at some stage.

At Dame Hannahs Aghogho works as a support worker across the site and has already gained a lot of experience working with different adults. He works mainly in the Mews where he is learning so much about the technical and medical side of caring for the adults.

He lives in Plymouth with his wife and two children but is keen to move to Ivybridge. Having decided to move to England they chose Plymouth as his wife was offered a place to study for a Master's in Business and Management at Plymouth University.

Aghogho said "I immediately fell in love with the guys at Dame Hannahs and the staff have all been so welcoming. I love the joy of making the guys happy and putting smiles on their faces and I have made some very close bonds. Each day I enjoy planning what to do with them and I am always keen to help them get involved in different activities and to take them on outings. I am always looking for new challenges and I am learning so much and I take my responsibilities caring for the guys very seriously. My friends in Nigeria can see how happy I am working here and many are keen to come and work here too. Dame Hannahs is a beautiful place and I love working here."

## Our Volunteers



**Graham** started volunteering as a driver for Dame Hannahs in 2018. Over the last five years he has become a much valued member of the Dame Hannahs family. He has taken the adults on numerous trips around Devon as well as helping out in many other ways at our Ivybridge site.

Before starting as a volunteer, Graham worked as a lecturer in vehicle engineering at City College Plymouth. While there he worked closely with young people with learning disabilities as well as working with special schools. One day a week he used to take the young people out on activity days. When he retired in 2006 he initially volunteered for Plymouth Community Homes doing a range of jobs. However he had always had an affinity with young people with disabilities so he searched online for other volunteering opportunities and discovered Dame Hannahs.

Although he has been volunteering as a driver for the last five years, Graham is always happy to help out in other ways whether it be reading stories, playing his guitar or just sitting with the adults when the staff are particularly busy. He regularly drives one young lady to horse riding and has taken the adults on trips all over Devon ranging from various beaches to Paignton Zoo.

"I have always had an affinity with young people with disabilities so was keen to help out in some way and I was keen to find a local charity so that I could give something back. I really enjoy being at Dame Hannahs and am just happy to help in whichever way I can. I have got to know so many of the adults over five years and they definitely recognise me. I feel both privileged and happy to be part of a wonderful charity."

### Fundraising practices

Dame Hannah Rogers Trust 2019 Limited is registered with the Fundraising Regulator and adheres fully to the Code of Fundraising Practice. We are registered with the South Hams District Council for the delivery of our raffle and have a remote and non-remote operating licence. Our lottery is run and administered by Sterling Lotteries trading as Unity Lottery and they operate under their own licence.

There have been no reportable incidents or any failures to comply with the required standards. We encourage all of our supporters or beneficiaries to contact us with any comment or complaints in the first instance. Initially those complaints are dealt with within the Fundraising team following our Fundraising complaints procedure. We have had no complaints around any aspect of our fundraising activity over the last year. We monitor comments and complaints through our Fundraising Team meeting, all occurrences are reported to the Senior Leaders of the Charity.

The Charity believes in the highest possible standards for all of our fundraising activity. Each of those activities are compliant with regulatory standards and in line with the intent of those standards.

### Charity Shops and Fundraising

#### Acknowledgements

The Charity would like to thank all of its wonderful volunteers and supporting organisations and Trusts/Foundation, without whom it would not be able to continue its work in supporting young people and adults with disabilities.

These include:

#### *Trusts and Foundations*

- Lord Clinton's Charitable Trust
- The Matthews Wrightson Charitable Trust
- Eddystone Charity Sailing Pursuit
- Edward Gostling Foundation
- Geoff Smirthwaite Foundation

#### *Corporate Supporters*

- JGBM Ltd
- Derriford Hospital NHS Trust
- Morrisons Plc
- Christopher's South Hams
- P4B Law Ltd SW
- Tesco PLC
- Stowfords
- Larry Spear Ltd

#### *Campaigns and Community Fundraising more than £500:*

- Hannahs Summer Raffle 2022

- Hannahs Christmas Raffle 2022
- Fairbrook Masonic Lodge
- Dame Hannahs Ivybridge Supports Group
- Trolley & Sling Campaign
- Major Donor Fundraising
- BESPK - Austin 7 Car Draw & Austin 7 Around The Americas book proceeds
- Gift In Kind Donations of materials and equipment

## *Charity Shops*

Dame Hannahs Charity Shops performed exceedingly well over the year with buoyant footfall, donations and sales increases 10% year on year. Over this period;

- We had on average 108 regular volunteers who continued to give up their valuable time, at no charge, to help the Charity. While this was still below pre-pandemic levels the individual support given by these volunteers did increase to plus the gap.
- These volunteers gave a total of 37,674 volunteer hours over the year of trading (or £357,903 equivalent value at the £9.50 national minimum wage rate for 2022)
- We signed up 176 new donors
- We made £57,017 in Gift Aid sales from the sale of 15,398 items with an average ticket value of £3.70
- Our shops processed 69,958 bags of donations from 39,509 donors throughout this period

Due to the challenges presented by the pandemic on the retail environment the 2022 National Charity Shop Survey was not published in the pre-pandemic format again this year due to the lack of data submitted although Dame Hannahs did submit and are normally ranked highly in many of the categories. In the year to 31<sup>st</sup> March 2023 all of our charity shops remained open and footfall, donations and sales remained high and consistent for the entire year.

## **Our current and future plans**

Following the recent operational restructures and impact of external conditions the Charity has revised its business plans and strategy to focus on the following key areas:

### **Charity plans**

- To continue to provide and improve our highly valued care based residential and day placement services for adults with a range of disabilities.
- Ensure future financial sustainability.
- Continue to value and invest in our skilled employees.
- To once again invest in and improve our main site in terms of the buildings and environment.
- To increase awareness of the Charity in order to improve support and fundraising.

### **Operational plans**

- Expand and evolve our adult services with provision that is focused on meeting the most critical needs of clients and their families.
- To continue to invest in and value our skilled and dedicated employees.
- To maintain and improve our excellent working relationships with commissioners.
- To ensure all our adults are provided with development opportunities that meet their various needs.
- To continue to review the Ivybridge estate and plan to appropriately develop and improve over the next 10 years.

## **Financial overview**

The majority of our charitable expenditure is on staff, our employee numbers average 189 (2022: 194). Most of our staff directly support our adults with disabilities, many of whom need intensive, 24 hour support. All donations received go into supporting our much needed services, purchasing equipment and our capital investment program. Donations are critical to our current and future success. We continue to receive highly valued and appreciated support from individuals, community groups, grant-making bodies, staff, and corporate bodies.

During the period to 31 March 2023 the charitable group had net income over expenditure of £416,468 (2022: £1,792,294).

## Financial review

Since the 1<sup>st</sup> August 2021 Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746) continues to provide the highly valued services provided previously through the unincorporated Dame Hannah Rogers School (Charity number 306948). On the 31 July 2021 all of the assets and liabilities of the unincorporated Charity were transferred to Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746). Following this transfer the unincorporated Charity (Charity number 306948) remains in existence as a dormant entity.

Had the results of the charity and group been consolidated for a full 12 month period, for the year to March 2022, and not split between 2 sets of financial statements the annual results would have been disclosed as follows:

	2023	2022	2021
	£	£	£
Total Income	6,517,159	6,226,070	6,417,766
Total Expenditure	6,100,691	5,355,816	6,022,332
Net incoming resources	416,468	870,254	395,434
Total funds brought forward	1,792,294	922,040	526,606
Total funds carried forward	2,208,762	1,792,294	922,040

The consolidated balance sheet at the 31<sup>st</sup> March 2023 showed a positive balance for the year of £2,208,762 (2022: £1,792,294). There continues to be a considerable turn around after a number of years of financial difficulties, this has mainly resulted from stronger operational controls, stable service income, decreased costs, increased fundraising and support to assist with Covid-19.

As noted above overall income was £6,517,159 (2022: for the full 12 month period in both DHRS and DHRT 2019 £6,226,070).

The year end results are better than forecast with higher than forecast income (in all areas) and costs (other than staff costs) overall being better than or at the budgeted level, staff costs remain the most significant budgetary and operational challenge. The results are however not as good as the prior year, there has been increased income (new placements & legacy receipts) but there are significantly increased staffing and supply costs.

### Highlights in terms of revenue:

- Adults Service income is higher than the prior year due to two new residential placements and better than forecast inflationary increases. There has however been lower day placement income as these placements returned on reduced days (per week) and no short break income as this service is now not due to return with the agreed focus now being on residential placement growth.
- Fundraising income has performed well (mainly due to there being £228k of legacy received in the year to March 2023). During the year other fundraising income (not legacies) has continued to catch back up to previous historical levels as we moved through the financial year, following the significant disruption of Covid-19 in previous periods. Plans have started that should begin to improve operational fundraising (especially grants) significantly in 2023/24 and beyond.
- Up to the disappointing but no choice closure of the Transit Way Charity shop, at the end of March 2023, the charity shops continued to perform exceptionally well, due to the thankfully ongoing better than expected footfall and sales. At the year end the shops at £821k for the year were ahead of the prior year, due to footfall and sales remaining at least as good as when the initial demand and sales on re-opening were so significantly improved.

### Highlights in terms of costs:

- Staff costs for March 2023 have been more than what was seen in the prior year. This is due to the necessary use of high cost agency staff and enhanced overtime due to high numbers of staff vacancies (care staff and

nurses to December 2022 and just care staff since January 2023) as well as the necessary April 22 pay rise, January 23 pay rise and agency recruitment costs for recruiting nurses and other senior staff.

- Supply costs have been over £100k more than the prior year due to inflationary pressures and activity levels increasing significantly as we are now not operating with many of the Covid-19 related restrictions seen in the previous year (such as trips out, activities on site, etc.).
- Premises costs have continued to see the benefit of our historical longer term lower fixed price energy deals and the actions taken to reduce gas heating costs and electric usage, these costs will begin to increase significantly from March 2023 (for gas) and then from October 2023 (for electric) due to the actual and expected significantly higher rates. There has and will be a catch-up of investment, maintenance and insurance compliance costs as access to all areas is now possible (following the significant access issues created by Covid-19). There is a clear focus on the residential areas and necessary works are being carried out by both internal maintenance and external contractors.
- The triennial pension provision has been accounted for in the year to March 2023, this follows a consistent historical policy, for this period the provision totals £132,096.

During Covid-19 the Charity was able to access much needed and welcome financial support from a number of sources, in order to be able to best manage the significant uncertainties created, as part of this support financial debt was incurred. We are pleased to report that over this financial year debt has remained on agreed terms, has reduced significantly and payments are all up to date. Debt highlights as follows:

- EGF, our landlord, reduced our rent to £250k per annum from £352k with effect from the 1<sup>st</sup> July 2020. To further assist us during Covid-19, the first year of these reduced payments was also deferred (£250k in total). From the 1<sup>st</sup> July 21 rent has been paid monthly and the deferral is repaid over 25 months from this date. All payments and repayments are up to date with full repayment occurring in June 2023.
- The Trust had detailed discussions with Lloyds Bank in relation to access to CBIL support and this was secured in May 2020 with the agreed £200k being received on the 10<sup>th</sup> June 20. Following advice, to protect against increasing costs from bank base rate increases, the Trustees fixed the loan interest rate at 4.33% (from July 2022 until June 2026, the loan completion date), all payments and repayments are up to date.
- HMRC has provided Covid-19 support to the Charity, by allowing part payments of PAYE and National Insurance up to the 30<sup>th</sup> June 2021. A 24 month time to pay arrangement was agreed for the deferred balance of £822k and payments commenced in July 2021. Repayments commenced as agreed and are up to date with full repayment occurring in June 2023.
- Finally but still importantly, many of our suppliers have continued to support us with generous and supportive rates and payment terms. We have to thank all these organisations for the support they have provided to us during these unprecedented times.

With the challenging but overall positive financial performance presented, the Charity believes that it has a firm base from which it can remain committed to its core charitable purpose, support its increasing number of stakeholders and be ready for the challenges that lie ahead.

### Financial review - Going Concern

The main actions in the budget for 2023/24 and beyond are designed to remove the current constraints on growth in placement numbers in order to be able to cover the increase in costs due to inflation (staff, utilities and supply costs) and the costs incurred due to the size and complexity of the site. In our detailed planning, and due to our situation, it has not been viable to forecast on the basis of reducing costs and constraining growth. Our recent experience shows that there is demand for places which we have not been able to meet due to the problems we have had recruiting care staff (a national social care issue). Increasing residential numbers alongside improved fundraising (grants, shops, legacies and community) are all required to ensure that the necessary site improvement costs (especially residential areas) can continue to be covered and staff can be rewarded for their hard work, responsibility and perseverance.

For 2023/24 there is a residential property improvement action plan designed to support residential placement growth during the same period. Since May 2023 recruitment and retention now appears to be improving and we currently believe that this will continue, so the high cost of agency staff will gradually improve through 2023/24. We believe that these improvements alongside our close relationships with commissioners will allow us to welcome new residential and day placements during 2023/24 and beyond.

It is the view of the Trustees that the Charity is a going concern, this is on the basis that:

- With inflation a key concern, our fees were increased on average by 10% from April 2023 (average of 6.5% from April 2022), a welcome and much needed step forward over the last couple of years (after years of little and even no % increases). With this precedent future increases are more likely to follow overall inflation levels but this is not guaranteed, in our forecasts we have assumed 3% annual increases from financial year 2024/25 and beyond.
- At our financial year end, we had 33 residential placements but sadly this reduced to 32 during May 2023 as one residential placement passed away. There is always a risk of mortality given the complex disabilities of the individuals we care for & support. Operationally and financially we manage this risk by having excellent commissioner relationships, which provides us with the security of a waiting list of potential new placements. We can also increase income organically as the needs of existing placements increase. These two options give us the confidence to believe that the charity can maintain a minimum of 32 placements and gradually increase this to 38 placements by November 2024 and then remain at this number for the foreseeable future. We make the assumption that this number, may be reduced by one individual per annum and that it takes between around 3 to 6 months for a new placement to commence. We do not believe that the impact of such an event is significant in terms of future budgets & plans.
- The need to vacate our main retail warehouse and shop from the 17<sup>th</sup> April 2023 resulted in a reduction in retail income and surplus when compared to the actual returns seen to date. Our prudent budgeting and cash forecasting, together with our risk management processes means that the actual impact is likely to be closer to £100k per annum in terms of future budgeted performance (income & surplus). Our budgeted retail annual surplus for 23/24 is now being forecast to be as close to break-even as possible for the 23/24 financial year and early indications are that this will be the case. After a year of consolidation and restructuring the retail operations in 23/24 returning to surplus generation is being forecast for 2024/25 and into the future. Recovery plans have commenced (a new warehouse is now in place and this will be followed by a gradual increase in shops). This should lead to a gradual improvement in the retail financial performance, especially as our shops are principally located in lower income areas where the current demand is high, something we see continuing given the challenging economic circumstances in the UK. Plans are being implemented to reduce the risk of our reliance on the surplus from our retail shops. We expect to see improvements in Fundraising (Community, Grants, Legacies & Corporates) during 2022. These activities are expected to further mitigate the loss of income in 2023/24 and beyond.
- Recruitment and retention of care and medical staff is an ongoing concern that has again been identified, this impacts the number of placements we can care for and support. There is a well documented shortage of such staff in the sector and the current labour market favours those looking for employment in other industries. In common with the NHS and other care organisations retention is also an ongoing issue. Having the appropriate number of well-trained carers and medical staff is essential from both a care, regulatory and financial performance perspective. We are constantly monitoring how competitive our rates of pay are, in an effort to ensure our pay and benefits package remains attractive. Improvements in pay and conditions are balanced, as much as possible, with % increases in the fee income we receive. In these challenging times our overall approach to recruitment and retention is under constant review and we are confident our approach does not put us at a competitive disadvantage. From the 1<sup>st</sup> January 2023 we initiated a further new pay strategy for these staff to best ensure that we pay staff competitively compared to the local market. We have also followed government guidelines alongside using external professional support in order to commence an international staff recruitment drive, with the benefits of the work put into this now being seen. The initial impact of these

measures has been positive, with significant recruitment and retention improvements being seen from June 2023 onwards and this will put the charity in a position to increase residential and day placements. The Charity remains positive in relation to this area but we do not underestimate the ongoing difficulties we are likely to face in this area of activity

- Inflationary cost pressures:
  - Approximately 80% of the charity's costs now relate to staffing due the high level of care and support the individuals who live at Dame Hannah's require. This cost is controlled by having set and funded staffing models for our current capacity/services and careful consideration of annual increases using all information available whilst balancing this as much as possible against % increases in our fee income.
  - Up to the 28<sup>th</sup> February 2023 for gas, and up to 31<sup>st</sup> October 2023 for electric, the charity has, and will be, protected from the initial significant increases. Our energy broker supports us to ensure that when renewing we do this using appropriate advice and at the best prices available at the time, even with this we are expecting our energy costs to at least double when compared against our historical fixed rates (going from being just 3% of our total costs to over 6%).
  - To mitigate the impact of the significant energy cost increases we have implemented plans to reduce our gas usage by approximately 20%. This is being achieved by the more efficient use of our boilers (our main boiler can now be turned off during the summer months with no impact on the Services), together with actions to reduce our use of electricity (introduction of LED lighting in external and high use areas). There is a risk that these costs will increase further but our mitigation plan is designed to ensure any cost increase will be manageable at least over the next 12 months. There remains the possibility these costs will continue to rise and there is the potential for difficulties in future years, which we are alive to.
  - Another key premises cost is rent. The lease for our main Ivybridge site has a capped annual increase of 4%, this provides cost protection during this period of high inflation.
  - During the year the CBIL loan interest rate has been fixed at 4.33% (from July 2022 until June 2026, the loan completion date), this provides cost protection during this period of high inflation.
  - Up to the 31<sup>st</sup> March 2024 we are due to continue to receive a high proportion of our PPE requirement from the governments PPE portal (as stocks allow). Planned reductions in the use of some PPE items gives further assurance that this cost can remain manageable. These measures continue to minimise the impact of this potential cost pressure.
  - There will be further and ongoing inflationary cost pressures that the charity plans to manage through our risk management processes, working closely with our suppliers and by increasing our fundraising activities, which have been dormant for some time.
- The site requires improvements and investments and the charity has had a historical operational budget of £150k per annum to keep essential projects progressing. To support the invest to grow strategy (residential and day placements) for 2023/24 this budget has been increased to £500k for the year (focused on necessary improvements to the residential areas). Already received designated legacy receipts are being used but more grant, legacy and other fundraising support will be required in order to achieve what is required to make the necessary property improvements that will significantly benefit both our existing and new residential and day placements. Such expenditure is regularly reviewed and carefully controlled to budget by the Executive team reporting to Trustees on a regular basis. If placement growth plans are slowed down or fundraising does not perform then the 2023/24 investment budget may need to be updated.

With the significant support we have received during the period to March 2023 the financial position remains challenging but manageable from a going concern perspective.

In the period to June 2023 the most significant deferred payments, HMRC and Rent, will be repaid in full. Even with these repayment ceasing cash is forecast to gradually reduce due to the investment required, staffing and property, to be able to benefit from the longer term stability that increased residential placements will bring. Following this period of property investment followed by increased placements and reduced staff costs (reduced reliance on high cost care agency staff) the forward cash position is forecast to remain manageable. Our biggest challenge is likely to be centered on staffing in common with all other organisations in this sector.

Our risk management processes indicate that changes in the external environment may require us to update our operational and strategic assumptions. As a result, the Trustees and the executive regularly review and carefully consider the impacts on our financial performance, and we are confident of being able to put in place further actions if and when required to mitigate their effects.

On the basis of the financial support that has historically been made available and the agreed invest to grow strategy the Trustees consider that there are no material uncertainties in relation to being a going concern and accordingly the accounts have been prepared on a going concern basis.

## Reserves policy

The Trustee Board believes that in order to ensure the continued provision of our services to the Charity's beneficiaries in the event of an unexpected reduction in funding or incurring of unplanned expenditure, the Charity should hold free reserves from which it can draw down. Free reserves are represented by unrestricted funds less fixed assets. At 31 March 2023 free reserves stood at £1,451,289 (2022: £1,324,993). The historical operational and financial restructures have significantly improved the reserves of the Charity. Following the previous decisive action to reduce costs and repay all bank borrowing it is the Trustee's aim to trade successfully and maintain free reserves to cover a minimum of 3 months' worth of operating costs. With monthly operating costs totalling on average £540k per month the operating reserve requirement is £1,620k, the reserves policy is not being met. The required level of reserves has not yet been reached and there are currently no free reserves to support all the exciting and necessary operational and fixed asset plans of the charity. In order to be able to achieve the necessary improvements to our operations and property, grant, legacy and other fundraising support will be essential over the next 24 months.

## Pay policy statement

### Introduction and Purpose

The purpose of this policy is to clarify the Charity's stance on pay.

The Charity has the power to appoint employees on such reasonable terms and conditions, including remuneration, as it sees fit. This Pay Policy Statement explains the Charity's approach to key personnel pay.

The purpose of the statement is to provide transparency with regard to the Charity's approach to setting the pay of its employees by identifying the methods by which salaries of these employees are determined.

### Legislative Framework

In determining the pay and remuneration of these employees, the Charity will comply with all relevant employment legislation. This includes, but is not an exhaustive list, the Equality Act 2010, Part Time Employment (Prevention of Less Favourable Treatment) Regulations 2000, The Agency Workers Regulations 2010 and where relevant, the Transfer of Undertakings (Protection of Earnings) Regulations.

With regard to the Equal Pay requirements contained within the Equality Act, the Charity ensures there is no pay discrimination within its pay structures and that all pay differentials can be objectively justified through the use of equality-proofed job evaluation mechanisms which directly relate salaries to the requirements, demands and responsibilities of the role.

### Pay Structure

The purpose of the appropriate pay structure is to encourage staff with the relevant skills to seek to work for the Charity, and then to remunerate them appropriately for the duties they undertake in order to maintain their motivation and retain their services.

The pay rates of staff are benchmarked against similar external organisations to attract employees with the relevant experience, skills and capacity, and are then approved by the Trustee Board.

In determining its grading structure and setting remuneration levels for all posts, the Charity takes account of the need to ensure value for money in respect of the use of Charity money, balanced against the need to recruit and retain

employees who are able to meet the requirements of providing high quality services to the adults with disabilities, delivered effectively and efficiently and at times at which those services are required.

### **Key Management Personnel – Specific Remuneration Policy**

Guidelines for setting the pay and remuneration of key management personnel (key staff) and any criteria used in setting pay:

Directors and managers pay rates are set based on both the professional status of the role and the responsibility to the Charity. These are benchmarked against similar roles in similar organisations and professions. These are set and agreed by the appropriate Appointments & Remuneration Committee.

Senior personnel are paid according to their professional rates and responsibility utilising the NHS Agenda for Change bandings as a benchmark. Given the nature of the services and staff group this benchmark tool is considered to be the most appropriate. The Board is responsible for ensuring that the pay is both appropriate for the Charity and the individual employed.

Key management personnel for disclosure purposes consist of the heads of Adult Services, Finance and Fundraising.

### **Trustees' responsibilities in relation to the financial statements**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the entity and of the surplus or deficit for that period. In preparing those financial statements, the Trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the entity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

#### **The Trustees certify that:**

- So far as we are aware, there is no relevant audit information of which the Charity's auditor is unaware; and
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

#### **Auditor**

The auditor, PKF Francis Clark, will be proposed for re-appointment by the Trustees.

**Signed on behalf of the Board of Trustees of Dame Hannah Rogers Trust 2019 Limited**

**Professor David Coslett (Chair):**

Date: 14/11/23



## **Independent Auditor's Report**

### **Year Ended 31 March 2023**

#### **Opinion**

We have audited the financial statements of Dame Hannah Rogers Trust 2019 Limited (the 'charitable parent') and its subsidiaries (the 'group') for the year ended 31 March 2023, which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity 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 of the parent Charity'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; and
- have been prepared in accordance with the Charities Act 2011.

#### **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 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 a least 12 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.

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.

## Independent Auditor's Report continued

### Year Ended 31 March 2023

#### **Opinion on other matters 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 its parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustee's Annual Report is not consistent with the financial statements; or
- the charity has not kept sufficient accounting records; or
- the group's financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of the Trustee**

As explained more fully in the Statement of Trustees Responsibilities (set out on page 23), the Trustees 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 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.

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, through discussions with management, we obtained an understanding of the legal and regulatory framework that is applicable to the group and the sector in which it operates to identify the key laws and regulations affecting the group.

The key laws and regulations we identified were the CQC Regulations, General Data Protection Regulations (GDPR), Fundraising Regulations for Charities, health and safety and employment laws. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, the Charities Act, relevant tax compliance regulations in the UK and reporting framework (Charities SORP – FRS102).

We discussed with management how the compliance with these laws and regulations is monitored and we discussed the policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the

## Independent Auditor's Report continued

### Year Ended 31 March 2023

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 group's ability to continue trading and the risk of material misstatement in 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:

- Enquiries of management and those charged with governance regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements;
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance; and
- Reviewed board minutes.

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 key risks we identified were misappropriation of cash, and we determined that the principal risks were related to misallocation of restricted funds.

In response to the identified risk, as part of our audit work we:

- Used data analytics to test journal entries throughout the year, for appropriateness
- Evaluated the rationale of significant transfers between restricted and unrestricted reserves
- Reviewed income supporting documentation for any restrictions and compared to how it had been recognised in the financial statements
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making those estimates
- Tested a sample of till z readings to daily takings sheets through to the financial statements.

Because of the inherent limitation 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 than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.

**Independent Auditor's Report continued**  
**Year Ended 31 March 2023**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustee.
- Conclude on the appropriateness of the Trustee's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast a significant doubt on the group's or the parent charity's ability to continue as a going concern. If we then conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**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 audit work has been undertaken so that we might state to the charity's Trustees 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.

**Duncan Leslie**  
**Senior Statutory Auditor**  
**PKF Francis Clark, Statutory Auditor**  
 Melville Building East  
 Unit 18, 23 Royal William Yard  
 Plymouth  
 PL1 3GW

*PKF Francis Clark*

15/11/2023

**Consolidated Statement of Financial Activities**  
(Incorporating Income and Expenditure Account and Statement of Recognised Gains and Losses)

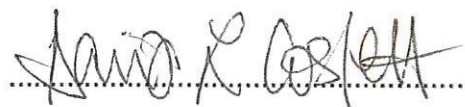
Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	142,293	159,490	301,783	1,174,200
Charitable activities	4	5,393,680	-	5,393,680	3,588,791
Other trading activities	5	821,172	-	821,172	711,468
Investment income	6	524	-	524	16
<b>Total income</b>		<b>6,357,669</b>	<b>159,490</b>	<b>6,517,159</b>	<b>5,474,475</b>
<b>Expenditure on:</b>					
Costs of raising funds	8	(451,177)	-	(451,177)	(378,761)
Charitable activities	9	(5,626,505)	(13,334)	(5,639,839)	(3,288,614)
Other:					
Financing costs		(9,675)	-	(9,675)	(14,806)
<b>Total expenditure</b>		<b>(6,087,357)</b>	<b>(13,334)</b>	<b>(6,100,691)</b>	<b>(3,682,181)</b>
Net gains on investments		-	-	-	-
<b>Net income</b>	11	<b>270,312</b>	<b>146,156</b>	<b>416,468</b>	<b>1,792,294</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		<b>270,312</b>	<b>146,156</b>	<b>416,468</b>	<b>1,792,294</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,732,658	59,636	1,792,294	-
<b>Total funds carried forward</b>		<b>2,002,970</b>	<b>205,792</b>	<b>2,208,762</b>	<b>1,792,294</b>

**Balance Sheet**  
31 March 2023

	Notes	Group		Charity	
		2023 £	2022 £	2023 £	2022 £
<b>Fixed assets:</b>					
Tangible assets	15	602,473	452,033	588,319	432,196
Investments	16	5,000	5,000	5,004	5,004
<b>Total fixed assets</b>		<b>607,473</b>	<b>457,033</b>	<b>593,323</b>	<b>437,200</b>
<b>Current assets:</b>					
Stocks	17	31,914	37,437	31,914	37,437
Debtors	18	550,789	491,649	497,996	452,928
Cash at bank and in hand		2,382,064	2,752,810	2,267,823	2,647,449
<b>Total current assets</b>		<b>2,964,767</b>	<b>3,281,896</b>	<b>2,797,733</b>	<b>3,137,814</b>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	19	849,441	1,379,354	1,269,159	1,415,125
<b>Net current assets</b>		<b>2,115,326</b>	<b>1,902,542</b>	<b>1,528,574</b>	<b>1,722,689</b>
<b>Total assets less current liabilities</b>		<b>2,722,799</b>	<b>2,359,575</b>	<b>2,121,897</b>	<b>2,159,889</b>
Creditors: amounts falling due after more than one year	20	514,037	567,281	514,037	564,320
<b>Total net assets</b>		<b>2,208,762</b>	<b>1,792,294</b>	<b>1,607,860</b>	<b>1,595,569</b>
<b>The funds of the Charity:</b>					
Restricted funds	22	205,792	59,636	205,792	59,636
Unrestricted funds	22	2,002,976	1,732,658	1,402,068	1,535,933
<b>Total Charity funds</b>		<b>2,208,762</b>	<b>1,792,294</b>	<b>1,607,860</b>	<b>1,595,569</b>

The consolidated financial statements on pages 28 to 47 were approved by the Trustees on 14/11/23 and were signed on its behalf by:



Professor David Coslett (Chair)

Company number: 11878746

**Consolidated Statement of Cash Flows**  
Year ended 31 March 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
<i>Net cash (used) / received from operating activities</i>	26	(58,718)	2,712,383
<b>Cash flows from investing activities:</b>			
Interest from investments		524	16
Transfer in of tangible fixed assets and investments		-	(432,262)
Proceeds from the sale of tangible fixed assets		8,576	2,270
Purchase of tangible fixed assets		(220,236)	(67,588)
<i>Net cash (used in) investing activities</i>		(211,136)	(497,564)
<b>Cash flows from financing activities:</b>			
Transfer of borrowing to Trust		-	625,921
Repayment of borrowing		(100,892)	(87,930)
<i>Net cash used in financing activities</i>		(100,892)	537,991
<i>Change in cash and cash equivalents in the year</i>		(370,746)	2,752,810
Cash and cash equivalents at the beginning of the year		2,752,810	-
<i>Cash and cash equivalents at the end of the year</i>	27	2,382,064	2,752,810

**Notes and Accounting Policies**  
**Year ended 31 March 2023**

**1. Going concern**

It is the view of the Trustees that the Charity is a going concern, this is on the basis that:

- Adults Service income is higher than the prior year due to two new residential placements and better than forecast inflationary increases. There has however been lower day placement income as these placements returned on reduced days (per week) and no short break income as this service is now not due to return with the agreed focus now being on residential placement growth.
- Fundraising income has performed well (mainly due to there being £228k of legacy received in the year to March 2023). During the year other fundraising income (not legacies) has continued to catch back up to previous historical levels as we moved through the financial year, following the significant disruption of Covid-19 in previous periods. Plans have started that should begin to improve operational fundraising (especially grants) significantly in 2023/24 and beyond.
- Up to the disappointing but no choice closure of the Transit Way Charity shop, at the end of March 2023, the charity shops continued to perform exceptionally well, due to the thankfully ongoing better than expected footfall and sales. At the year end the shops at £821k for the year were ahead of the prior year, due to footfall and sales remaining at least as good as when the initial demand and sales on re-opening were so significantly improved.

Highlights in terms of costs:

- Staff costs for March 2023 have been more than what was seen in the prior year. This is due to the necessary use of high cost agency staff and enhanced overtime due to high numbers of staff vacancies (care staff and nurses to December 2022 and just care staff since January 2023) as well as the necessary April 22 pay rise, January 23 pay rise and agency recruitment costs for recruiting nurses and other senior staff.
- Supply costs have been over £100k more than the prior year due to inflationary pressures and activity levels increasing significantly as we are now not operating with many of the Covid-19 related restrictions seen in the previous year (such as trips out, activities on site, etc.).
- Premises costs have continued to see the benefit of our historical longer term lower fixed price energy deals and the actions taken to reduce gas heating costs and electric usage, these costs will begin to increase significantly from March 2023 (for gas) and then from October 2023 (for electric) due to the actual and expected significantly higher rates. There has and will be a catch-up of investment, maintenance and insurance compliance costs as access to all areas is now possible (following the significant access issues created by Covid-19). These is a clear focus on the residential areas and necessary works are being carried out by both internal maintenance and external contractors.
- The triennial pension provision has been accounted for in the year to March 2023, this follows a consistent historical policy, for this period the provision totals £132,096.

During Covid-19 the Charity was able to access much needed and welcome financial support from a number of sources, in order to be able to best manage the significant uncertainties created, as part of this support financial debt was incurred. We are pleased to report that over this financial year debt has remained on agreed terms, has reduced significantly and payments are all up to date. Debt highlights as follows:

- EGF, our landlord, reduced our rent to £250k per annum from £352k with effect from the 1st July 2020. To further assist us during Covid-19, the first year of these reduced payments was also deferred (£250k in total). From the 1st July 21 rent has been paid monthly and the deferral is repaid over 25 months from this date. All payments and repayments are up to date with full repayment occurring in June 2023.

- The Trust had detailed discussions with Lloyds Bank in relation to access to CBIL support and this was secured in May 2020 with the agreed £200k being received on the 10th June 20. Following advice, to protect against increasing costs from bank base rate increases, the Trustees fixed the loan interest rate at 4.33% (from July 2022 until June 2026, the loan completion date), all payments and repayments are up to date.
- HMRC has provided Covid-19 support to the Charity, by allowing part payments of PAYE and National Insurance up to the 30th June 2021. A 24 month time to pay arrangement was agreed for the deferred balance of £822k and payments commenced in July 2021. Repayments commenced as agreed and are up to date with full repayment occurring in June 2023.
- Finally but still importantly, many of our suppliers have continued to support us with generous and supportive rates and payment terms. We have to thank all these organisations for the support they have provided to us during these unprecedented times.

With the challenging but overall positive financial performance presented, the Charity believes that it has a firm base from which it can remain committed to its core charitable purpose, support its increasing number of stakeholders and be ready for the challenges that lie ahead. The Trustees consider that there are no material uncertainties in relation to being a going concern and accordingly the accounts have been prepared on a going concern basis.

### **Accounting policies**

The financial statements have been prepared under the historical cost convention. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition October 2019) and the Statement of Recommended Practice applicable to charities (Charities SORP (FRS102)) and the requirements of the Companies Act 2006.

The Charity constitutes a public benefit entity as defined by FRS 102.

### **Basis of Consolidation**

The consolidated financial statements incorporate the financial statements of the group and all group undertakings. These are adjusted, where appropriate, to conform to group accounting policies. Acquisitions are accounted for under the acquisition method. The results of the entity acquired is included in the group profit and loss account after the date control passes.

### **Legal status of the Charity**

The Charity is an incorporated Charity, registered in England and Wales. Its registered address is Woodland Road, Ivybridge, PL21 9HQ.

**2. Accounting policies (continued)**

**Income**

- **Voluntary income:**
  - General donations are accounted for when received, legacies are recognised when their entitlement, certainty and measurability have been established.
- **Other trading activities:**
  - Shops income: money raised from the Charity shops is recognised on receipt.
- **Income from charitable activities:**
  - Income is taken to the Statement of Financial Activities on a receivable basis.

**Expenditure**

- All expenditure is accounted for on an accruals basis.
- Operating leases: costs in respect of operating leases are charged on a straight line basis over the lease term.

**Fixed assets**

- **Tangible fixed assets:** the cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Items costing over £1,000 are capitalised, items costing less are written off in the year of purchase.
- Donated assets are capitalised at a value equivalent to market value at the date of donation.
- Depreciation is calculated so as to write off the cost of tangible fixed assets less their estimated residual values on a reducing balance basis, over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:

Improvements to leasehold buildings	5%
Fixtures, fittings and equipment	20%
Motor vehicles	25%
Trust website	20%

- **Investments:** listed investments are carried at the closing market value prevailing at the balance sheet date. Unlisted investments are carried at cost, less any provision needed to recognise a diminution in value. The net unrealised gains or losses on the revaluation of investments are taken to the Statement of Financial Activities.

**Current assets**

- **Stock:** stocks are valued at the lower of cost and net realisable value. Donated goods sold in Charity shops are thus valued (and insured) at zero cost.

## 2. Accounting policies (*continued*)

### Liabilities

- **Pensions**

Dame Hannah Rogers School contributes to a multi-employer defined benefit pension scheme which is administered by Devon County Council (LGPS).

The charity has reached agreement with Devon County Council to pay enhanced contributions on behalf of its employees in their scheme, for the years ending 31 March 2024 through to 31 March 2026, in order to meet past service deficits. Accrual provisions have been provided in the financial statements (see note 14).

- **Funds**

There are various types of funds which require separate disclosure. These are as follows:

- **Restricted funds:** donations or bequests received which the donor earmarks for specific purposes. Such purposes are within the overall aims of the organisation. These funds may be income only (where the capital must be retained) or income and capital (where the donation and the income there from may be utilised).
- **Designated funds:** the Charity may at its discretion set aside funds for specific purposes which would otherwise form part of the general funds of the organisation.
- **Unrestricted funds:** funds which are expendable at the discretion of the Trustee in the furtherance of the objects of the Charity.

- **Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments, except for listed investments (described above). These are classified as fair value through the profit and loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), and then remeasured at their fair value determined by reference to their market value at the balance sheet date. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### 3. Income from donations and legacies

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations and gifts	63,826	9,490	73,316	21,311
Transfers in:				
Dame Hannah Rogers School	-	-	-	876,894
Hannahs (1988) Ltd	-	-	-	103,027
Legacies	78,467	150,000	228,467	129,131
Furlough Grant	-	-	-	11,294
Kick Start Grant	-	-	-	32,543
<b>Total</b>	<b>142,293</b>	<b>159,490</b>	<b>301,783</b>	<b>1,174,200</b>

### 4. Income from charitable activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Fees receivable	5,389,498	-	5,389,498	3,451,678
Covid grant support	-	-	-	29,318
Other income	4,182	-	4,182	107,795
<b>Total</b>	<b>5,393,680</b>	<b>-</b>	<b>5,393,680</b>	<b>3,588,791</b>

### 5. Income from other trading activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Income from charity shops	821,172	-	821,172	711,468
<b>Total</b>	<b>821,172</b>	<b>-</b>	<b>821,172</b>	<b>711,468</b>

### 6. Income from investments

	Unrestricted Funds 2023 £	Total Funds 2022 £
Interest and dividends	524	16

**7. Net income from trading activities of subsidiaries**

The taxable profits of Hannah's (1988) Ltd which arise from the operation of Charity shops are paid by Gift Aid to the Charity. Audited accounts are filed with the Registrar of Companies. A summary of the trading results is shown below:

<b>Profit and loss account</b>	<b>2023</b>
	<b>£</b>
<b>Turnover</b>	<b>821,172</b>
Operating expenses	<u>(416,221)</u>
<b>Operating profit</b>	<b>404,951</b>
Interest payable and similar charges	335
Interest receivable	<u>(825)</u>
<b>Net trading profit</b>	<b>404,461</b>
<b>Tax on profit on ordinary activities</b>	<b>(285)</b>
<b>Profit after taxation</b>	<b>404,176</b>
<b>Gift aid distribution</b>	<b>(193,244)</b>
<b>Reserves b/f</b>	<u>196,727</u>
	<u>407,659</u>
<b>Balance sheet</b>	
Assets	<u>429,850</u>
Liabilities	<u>(22,189)</u>
Capital	<u>2</u>
Reserves	<u>407,659</u>

**8. Expenditure on raising funds**

	<b>Total</b>	<b>Total</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation	<b>2,496</b>	4,195
Other costs	<u>448,681</u>	374,566
	<u>451,177</u>	378,761

Included in expenditure on raising funds was restricted expenditure of £nil (2022 - £182).

**9. Analysis of expenditure on charitable activities**

Direct costs	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Staff costs	3,918,001	-	3,918,001	2,369,337
Premises costs	832,464	-	832,464	528,767
Supplies	130,255	-	130,255	76,098
Depreciation	50,632	7,794	58,426	37,211
Bad debts written off	41,704	-	41,704	
Other	35,182	5,540	40,722	7,589
	5,008,238	13,334	5,021,572	3,019,002
<b>Governance costs (note 10)</b>	175,716	-	175,716	106,107
<b>Support costs (note 10)</b>	442,551	-	442,551	163,505
	5,626,505	13,334	5,639,839	3,288,614

Expenditure on charitable activities was £5,639,839 (2022 - £3,288,614) of which £5,626,505 (2022 - £3,283,865) was unrestricted and £13,334 (2022 - £4,749) was restricted.

**10. Governance and support costs**

	Support costs £	Governance costs £	Total 2023 £	Total 2022 £	Basis of allocation
Management/admin staff salaries	442,551	110,637	553,188	204,381	Time spent
Legal and Professional	-	23,761	23,761	36,646	Governance
Other	-	41,318	41,318	28,585	Governance
	442,551	175,716	618,267	269,612	

**11. Net income**

Net income for the year is after charging:

	2023 £	2022 £
(Loss)/Profit on disposal of fixed assets	(298)	1,549
Depreciation of leasehold assets	10,317	5,482
Depreciation of owned assets	50,605	35,925
Auditor's remuneration for audit services:		
Charity	7,000	5,000
Subsidiary	6,000	5,000
Non-audit services	8,000	5,000
Rental of shop premises - operating leases	115,952	98,281
Other operating leases	43,507	29,215

**12. Analysis of staff costs, Trustee’s remuneration and expenses and the costs of key management personnel**

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Wages and salaries	3,326,121	2,256,583
Social security costs	275,904	166,655
Pension costs	84,057	54,773
Other staff costs	85,590	25,051
Apprenticeship levy	2,549	1,873
Agency fees	564,291	68,783
Pension scheme deficit	132,677	-
	<u>4,471,189</u>	<u>2,573,718</u>

The Trustees did not receive any remuneration as Trustees during the year.

One Trustee was reimbursed for travel and festive lunch costs incurred in respect of the charity during the year. The total costs reimbursed in the year were £595 (2022: £nil).

The average number of full and part time employees during the year was 189 (2022: 194).

The number of employees whose emoluments exceeded £60,000 based on a full year’s salary is as follows: within the £60,000 - £70,000 band: 0 (2022: 1), within the £70,000 - £80,000 band : 1 (2022: 1), within the £90,000 - £100,000 band: 1 (2022: 0), 2 of the employees are members of one of the defined benefit pension schemes.

The key management personnel of the group comprises the Senior Management Team. The aggregate employee benefits payable to the key management personnel for the year were £177,121 (2022: £142,899). This included pension costs of £16,053 (2022: £6,853).

The Charity gives full fair consideration to applications for employment by disabled persons and has regard to their aptitudes and abilities. The Charity provides appropriate training, career development and promotion for all staff including the disabled employees.

**13. Taxation**

DHRT 2019 Limited is a registered Charity. As such it is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the Charity’s primary objectives provided that these profits and surpluses are applied solely for charitable purposes.

**14. Pension scheme**

An accrual provision has been recognised in the financial statements in respect of the past service deficit contribution on the Devon County Council pension scheme. The deficit is calculated based on an actuarial valuation of the scheme in 2023. It was agreed that the deficit would be funded by an increase in employer pension contributions of £42,400 in 2023/24, £44,000 in 2024/25 and £45,700 in 2025/26. In the current year accounts £42,400 (2022: £39,543) is included within creditors due within one year and £89,696 (2022: £nil) is included within creditors due after more than one year.

**15. Tangible fixed assets**

Group	Leasehold buildings	Fixtures, fittings and equipment	Motor vehicles	Trust website	Total
	£	£	£	£	£
<b>Cost or valuation</b>					
At 1 April 2022	221,195	1,962,757	153,977	41,276	2,379,205
Additions	187,697	17,602	14,937	-	220,236
Disposals	-	-	(14,954)	-	(14,954)
<b>At 31 March 2023</b>	<b>408,892</b>	<b>1,980,359</b>	<b>153,960</b>	<b>41,276</b>	<b>2,584,487</b>
<b>Depreciation</b>					
At 1 April 2022	14,880	1,739,709	136,058	36,525	1,927,172
Charge for year	10,317	46,284	3,371	950	60,922
Eliminated on disposals	-	-	(6,080)	-	(6,080)
<b>At 31 March 2023</b>	<b>25,197</b>	<b>1,785,993</b>	<b>133,349</b>	<b>37,475</b>	<b>1,982,014</b>
<b>Net book value</b>					
<b>At 31 March 2023</b>	<b>383,695</b>	<b>194,366</b>	<b>20,611</b>	<b>3,801</b>	<b>602,473</b>
<b>At 31 March 2022</b>	<b>206,315</b>	<b>223,048</b>	<b>17,919</b>	<b>4,751</b>	<b>452,033</b>
<b>Charity</b>					
	Leasehold buildings	Fixtures, fittings and equipment	Motor vehicles	Trust website	Total
	£	£	£	£	£
<b>Cost or valuation</b>					
At 1 April 2022	221,195	1,920,411	143,460	41,276	2,326,342
Additions	187,697	16,352	14,937	-	218,986
Disposals	-	-	(4,437)	-	(4,437)
<b>At 31 March 2023</b>	<b>408,892</b>	<b>1,936,763</b>	<b>153,960</b>	<b>41,276</b>	<b>2,540,891</b>
<b>Depreciation</b>					
At 1 April 2022	14,880	1,712,763	129,978	36,525	1,894,146
Charge for the year	10,317	43,788	3,371	950	58,426
Eliminated on disposals	-	-	-	-	-
<b>At 31 March 2023</b>	<b>25,197</b>	<b>1,756,551</b>	<b>133,349</b>	<b>37,475</b>	<b>1,952,572</b>
<b>Net book value</b>					
<b>At 31 March 2023</b>	<b>383,695</b>	<b>180,212</b>	<b>20,611</b>	<b>3,801</b>	<b>588,319</b>
<b>At 31 March 2022</b>	<b>206,315</b>	<b>207,648</b>	<b>13,482</b>	<b>4,751</b>	<b>432,196</b>

**16. Investments**

**Investments – unlisted**

**Group and Charity**

	2023 £	2022 £
Shares in Brain in Hand	5,000	5,000
<b>Investments in subsidiaries (Charity only)</b>		
	2023 £	2022 £
Cost of shares in Hannah's (1988) Limited	2	2
Cost of shares in Hannahs Limited	2	2
	<u>4</u>	<u>4</u>

The investments of the Charity include the 2, £1 shares in Hannah's (1988) Ltd, a company incorporated in England and Wales, which represents the whole of the share capital. Hannah's (1988) Limited now operates nine charity shops, one in Ivybridge, six in Plymouth, one in Newton Abbot and one in Saltash, all selling donated goods. The profits earned by the company are passed to the Charity by means of a distribution under Gift Aid; the amount distributed to the Charity as at the year ended 31 March 2023 was £193,244 (2022: £306,668). Hannah's (1988) Limited is registered in England, company number 02258879. Any remaining profits have been distributed post year end.

Hannahs Limited was incorporated on 20 April 1995 and was used to operate self-catering holidays for people with disabilities during the holidays. The company is currently dormant. It has two issued and fully paid ordinary £1 shares owned by Dame Hannah Rogers School. Hannahs Limited is registered in England, company number 03047816.

Both company's registered address is that of the Charity.

**17. Stock**

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Food and other stock	<u>31,914</u>	<u>37,437</u>	<u>31,934</u>	<u>37,437</u>

**18. Debtors**

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	312,463	275,642	303,811	272,778
Prepayments and accrued income	174,020	165,657	137,996	135,122
Other debtors	64,306	50,350	56,189	45,028
	<b>550,789</b>	<b>491,649</b>	<b>497,996</b>	<b>452,928</b>

**19. Creditors - Amounts falling due within one year**

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Bank loans – (note 20)	40,000	40,000	40,000	40,000
Other loans – unsecured (note 20)	50,000	50,000	50,000	50,000
Trade creditors	269,713	238,977	267,609	236,406
Amounts owed to group undertakings	-	-	441,906	51,812
Accruals and deferred income	275,889	467,220	256,089	455,620
Other taxation and social security	134,215	515,177	133,930	515,177
Obligations under finance lease (note 21)	6,086	9,800	6,086	7,930
Other creditors	73,538	58,180	73,539	58,180
	<b>849,441</b>	<b>1,379,354</b>	<b>1,269,159</b>	<b>1,415,125</b>

**20. Creditors – Amounts falling due after one year**

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Accruals	50,366	-	50,366	-
Bank loans - CBIL	90,000	130,000	90,000	130,000
Other loans - unsecured	250,000	300,000	250,000	300,000
Obligations under finance lease (note 21)	3,975	13,022	3,975	10,061
Other creditors	119,696	124,259	119,696	124,259
	<b>514,037</b>	<b>567,281</b>	<b>514,037</b>	<b>564,320</b>

The bank loan has a credit period of 72 months, the first 12 months interest is repaid by the UK Government, repayments commence after 12 months with a stress interest base rate of 3.5%. The loan is unsecured.

The unsecured loan is interest free and is repayable in equal annual instalments over a ten-year period.

**21. Obligations under finance lease**

The finance lease relates to the SOPHOS Firewall and a server recognised within the fixtures, fittings and equipment category of tangible fixed assets and a Citroen van recognised with motor vehicles in fixed assets.

	Group and Charity			
	Minimum lease payments		Present value of minimum lease payments	
	2023 £	2022 £	2023 £	2022 £
Within one year	10,305	12,712	6,086	9,800
Between one and five years	5,875	20,524	3,975	13,022
	<b>16,180</b>	<b>33,236</b>	<b>10,061</b>	<b>22,822</b>
Less: future finance charges	<b>(6,119)</b>	<b>(10,414)</b>	<b>-</b>	<b>-</b>
Present value of lease obligations	<b>10,061</b>	<b>22,822</b>	<b>10,061</b>	<b>22,822</b>
<b>Included in the financial statements as:</b>				
Current obligations under finance lease			<b>6,086</b>	<b>9,800</b>
Non-current obligations under finance lease			<b>3,975</b>	<b>13,022</b>
			<b>10,061</b>	<b>22,822</b>

The finance lease is secured by the lessor's title to the leased assets which have a carrying value of £11,206 (2022: £16,831). The Trustee considers that the carrying amount of the obligation under finance lease is approximate to its fair value.

22. Fund balances	Balance Brought Forward	Incoming Resources	Resources Expended	Transfers	Balance 31 March 2023
Group	£	£	£	£	£
<b>Restricted Funds</b>					
Other	59,636	159,490	(13,334)	-	205,792
<b>Unrestricted Funds</b>					
General Unrestricted Funds	1,732,658	6,357,669	(6,087,357)	-	2,002,970
<b>At 31 March 2023</b>	<b>1,792,294</b>	<b>6,517,159</b>	<b>(6,100,691)</b>	<b>-</b>	<b>2,208,762</b>
	<b>Balance Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Balance 31 March 2022</b>
	£	£	£	£	£
<b>Group</b>					
<b>Restricted Funds</b>					
Other	-	64,567	(4,931)	-	59,636
<b>Unrestricted Funds</b>					
General Unrestricted Funds	-	5,409,908	(3,677,250)	-	1,732,658
<b>At 31 March 2022</b>	<b>-</b>	<b>5,474,475</b>	<b>(3,682,181)</b>	<b>-</b>	<b>1,792,294</b>
	<b>Balance Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Balance 31 March 2023</b>
	£	£	£	£	£
<b>Charity</b>					
<b>Restricted Funds</b>					
Other	59,636	159,490	(13,334)	-	205,792
<b>Unrestricted Funds</b>					
General Unrestricted Funds	1,535,933	5,536,162	(5,670,027)	-	1,402,068
<b>At 31 March 2023</b>	<b>1,595,569</b>	<b>5,695,652</b>	<b>(5,683,361)</b>	<b>-</b>	<b>1,607,860</b>
	<b>Balance Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Balance 31 March 2022</b>
	£	£	£	£	£
<b>Charity</b>					
<b>Restricted Funds</b>					
Other	-	64,567	(4,931)	-	59,636
<b>Unrestricted Funds</b>					
General Unrestricted Funds	-	4,861,829	(3,325,896)	-	1,535,933
<b>At 31 March 2022</b>	<b>-</b>	<b>4,926,396</b>	<b>(3,330,827)</b>	<b>-</b>	<b>1,595,569</b>

### **Unrestricted General Funds**

The Trustee Board believes that in order to ensure the continued provision of our services to the Charity's beneficiaries in the event of an unexpected reduction in funding or incurring of unplanned expenditure, the Charity should hold free reserves from which it can draw down. Following the decisive action to reduce costs and repay all bank borrowing it is the Trustee's aim to trade successfully and maintain free reserves to cover a minimum of 3 months' worth of operating costs. With monthly operating costs totalling on average £540k per month the operating reserve requirement is £1,620k. As the required level of reserves has not yet been reached there are currently no free reserves available to directly support the exciting and necessary operational and fixed asset plans of the charity. In order to be able to achieve the necessary improvements to our operations and property, grant, legacy and other fundraising support will be essential over the next 24 months.

### **Unrestricted Designated Funds**

It is the Trustee Boards intention to first meet and then maintain its free reserves to be a minimum of 3 months worth of operating costs. Once this is achieved through ongoing improved financial performance and increased external support for the essential and highly valuable care services provided, the Trustee board aims to set up unrestricted Designated Funds that will support the necessary investment in the following key areas over the next 24 months:

- Residential Accommodation Refurbishment and Improvement Fund - including ongoing and further planned refurbishments and improvements at all 7 residential buildings.
- Staff Retention and Recruitment Fund – with the well-documented and ongoing staffing crisis in social care further investment in our highly valued and dedicated staff will be essential.
- Energy Crisis Fund – to support both energy efficiency where possible/advisable and support the expected significant increases impacting further during 2023/24 (when the current fixed rates begin to be renewed).
- Activity Areas Improvements Fund – including but not limited to further improvements to the hydro-therapy pool, sensory rooms, sensory gardens, improved site accessibility and grounds.
- Site Development Fund – a feasibility study has been completed. Significant future funding will be required to ensure that the Charity can make the best possible use of the sites it operates from.

Without additional funding support, it will be extremely difficult for the Charity to be able to meet these additional significant challenges and be able to continue to deliver and improve on the excellent level of care and support provided. In the short term Trustees are aware that it is likely that the Unrestricted General Reserve will be required to support these significant but necessary cost pressures and further charitable support will be required to ensure that the Charity can continue to deliver its highly valued services into the future and be able to keep an appropriate level of Unrestricted Reserves.

### **Other Restricted Funds include:**

- Various donors – BOMA 7 Wheelchair. Funds brought forward of £1,708, depreciation charged of £427 leaving a balance carried forward at the year-end of £1,281.
- Leather Sellers Company/Lord Tavernors - in prior years £50,000 was received to purchase a minibus. Funds brought forward £8,972, depreciation charged of £2,243 leaving and balance carried forward at the year-end of £6,729.
- ATASS Foundation – fund of £4,627 brought forward and carried forward, to be used in future years.
- Funds raised from various donors towards Hydro equipment and sensory toys for Ivybridge. Funds brought forward of £3,572, depreciation charged of £179 leaving a balance carried forward at the year-end of £3,393.
- The Clemas Trust £2,520 income was spent on fixed assets in 2018. Funds brought forward of £914, depreciation charged of £183 leaving a balance carried forward at the year-end of £731.

- League of Friends Newton Abbot Hospitals – income was received in 2018 for the purchase of wheel chair clamping equipment, Hydrotherapy pool replacement trolley and hoist, hydro changing trolley, overhead tracking and hoisting equipment, a mobile hoist and Defib Tech Lifeline and associated fixing costs. Funds brought forward of £4,182, depreciation charged of £837 leaving a balance carried forward at the year-end of £3,345.
- Bruce Wake Charitable Trust – income of £2,500 was received in 2018 towards a Veloplus wheelchair bike, along with a further £4,400 in 2019 - £1,400 from The Hedley Foundation and £3,000 giving a total fund of £6,900. The fund were spent in full on fixed assets in 2020. Funds brought forward of £4,014, depreciation charged of £803 leaving a balance carried forward at the year-end of £3,211.
- Percy Billington Charity – income of £4,420 was received for the purchase of a main swing platform for sensory therapy. This income was spent on fixed assets in 2018. Funds brought forward of £1,823, depreciation charged of £365 leaving a balance carried forward at the year-end of £1,458.
- Kitchen appeal raised £5,982 in 2020 which was spent in full on a new kitchen in the adult bungalows, a further donation to the fund of £25 was received in 2022. Funds brought forward of £5,156, depreciation charged of £257 leaving a balance carried forward at the year-end of £4,899.
- In 2020 funds of £5,118 were received from The Edward Gosling Foundation towards the lighting in the car park, this was spent in full. Funds brought forward of £4,387, depreciation charged of £221 leaving a balance carried forward at the year-end of £4,166.
- In 2020 funds of £24,213 were received from The Edward Gosling Foundation in respect of capital and restructure match funding. Funds brought forward of £12,952, depreciation charged of £509 leaving a balance carried forward at the year-end of £12,443.
- In 2022 money was donated towards a shower trolley fund. Funds brought forward were £5,259, during the year additional income of £7,618 was received, depreciation charged of £1,769 and slings purchased costing £1,599, this has left a balance carried forward at the year-end of £9,509.
- In 2022, £1,735 was received from the Royal Mencap Society for sporting activities, £190 for the Park Street general fund and £110 for a garden project, these have all been fully expensed during the year ended 31 March 2023.
- During the year ended 31 March 2023 a legacy of £150,000 was received towards improvement works at the Mews and a sensory garden. This balance is carried forward for use in future years.
- During the year ended 31 March 2023 the following donations were received and fully spent: £34 for Live Music and gifts in kind of £1,872.

**23. Analysis of net assets between funds**

Group	Fixed assets £	Investments £	Current assets £	Liabilities £	Total 2023 £
<b>Restricted Funds</b>					
Other Funds	55,792	-	150,000	-	205,792
	<b>55,792</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>205,792</b>
<b>Other Funds/Reserves</b>					
Unrestricted Funds	546,681	5,000	2,814,767	(1,363,478)	2,002,970
<b>Total</b>	<b>602,473</b>	<b>5,000</b>	<b>2,964,767</b>	<b>(1,363,478)</b>	<b>2,208,762</b>

**24. Operating leases**

*Operating leases where the Group and Charity is lessee*

At 31 March 2023 the total of future minimum lease payments under non-cancellable operating leases (including shop premises) for each of the following periods were as follows:

	Group		Charity	
	2023 £	2022 £	2023 ££	2022 £
Not later than one year	390,048	391,770	302,000	302,000
Later than one year and not later than five years	1,298,207	1,332,286	1,208,000	1,208,000
Later than five years	4,483,800	4,785,800	4,483,800	4,785,800
	<b>6,172,055</b>	<b>6,509,856</b>	<b>5,993,800</b>	<b>6,295,800</b>

**25. Related party transactions**

There were no related party transactions during the year.

**26. Reconciliation of net expenditure to net cash outflow from operating activities**

	2023 £	2022 £
<b>Net income for the year</b>	416,468	1,792,294
<b>Adjustments for:</b>		
Depreciation charges	60,922	41,406
Interest from investments	(524)	(16)
Loss/(Profit) on disposal of tangible assets	298	(1,549)
Decrease / (increase) in stocks	5,523	(37,437)
(Increase) in debtors	(59,140)	(491,649)
(Decrease)/increase in creditors	(482,265)	1,409,334
<b>Net cash (used in) / received from operating activities</b>	<b>(58,718)</b>	<b>2,712,383</b>

## 27. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	2,382,064	2,752,810
Overdraft facility repayable on demand	-	-
<b>Total cash and cash equivalents</b>	<b>2,382,064</b>	<b>2,752,810</b>

## 28. Analysis of changes in net funds

	At 1 April 2022 £	Cash-flows £	At 31 March 2023 £
Cash	2,752,810	(370,746)	2,382,064
Loans falling due in less than one year	(90,000)	-	(90,000)
Loans falling due after more than one year	(430,000)	90,000	(340,000)
	2,232,810	(280,746)	1,952,064

**DAME HANNAH ROGERS TRUST 2019 LIMITED**

England & Wales - Charity number 1194836

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# Accounts

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# Report of the Trustees and Consolidated Financial Statements

Year Ended 31 March 2022

Dame Hannah Rogers Trust 2019 Limited

Registered Charity No. 1194836

Registered Company No. 11878746



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## Report of the Trustees

### Introduction

The Trustee Board is pleased to present the annual report together with the financial statements of the Charitable Company and its group for the year ending 31 March 2022. The group consolidates the accounts of Dame Hannah Rogers Trust 2019 Limited (the Charity), Hannahs (1988) Limited, Hannahs Limited and the dormant Dame Hannah Rogers School charity.

As you read the following financial information, the Trustee Board hopes you will also sense the courage, determination and vitality of our truly inspirational adults with disabilities and their families.

<b>Company number</b>	11878746
<b>Charity number</b>	1194836
<b>Registered Office</b>	Woodland Road Ivybridge Devon PL21 9HQ
<b>Auditor</b>	PKF Francis Clark Chartered Accountants North Quay House Sutton Harbour Plymouth PL4 0RA
<b>Solicitors</b>	Tozers Solicitors LLP Broadwalk House Southernhay West Exeter Devon EX1 1UA
<b>Insurance advisors</b>	Marsh Commercial 3 <sup>rd</sup> Floor 26 Lockyer Street Plymouth PL1 2QW
<b>Charity Website</b>	<a href="http://www.discoverhannahs.org">www.discoverhannahs.org</a>

## Directors & Trustees – Dame Hannah Rogers Trust 2019 Limited

The following persons were Directors & Trustees during the whole of the year ended 31 March 2022, unless otherwise stated:

<b>Ian Cowley</b>	Chair (Appointed Vice Chair 27 July 2021, Appointed Chair 12 October 2021, Appointed Executive Chair 12 April 2022)
<b>Professor David Coslett</b>	Chair (Retired from the Board 12 October 2021)
<b>Paul Boys</b>	Director
<b>Simon Morris</b>	Director
<b>Chris Erwood</b>	Director (Resigned 1 August 2022)
<b>Judith Gentry</b>	Director (Appointed 30 April 2021, Resigned 1 August 2022)
<b>Tony Lumb</b>	Director (Appointed 21 July 2022)

## Officers and Key Employees of Dame Hannah Rogers Trust 2019 Limited

<b>James Derrick</b>	Director of Finance & Company Secretary
<b>Wayne Fulton</b>	Director of Adult Services
<b>Marc Chudley</b>	Registered Manager (Hannahwood Transitions & Hannahwood Mews)
<b>John McDonald</b>	Registered Manager (Arthur Care Home)
<b>Daniel Burke</b>	Head of Fundraising & Retail

## Structure, Governance and Management

Dame Hannah Rogers Trust 2019 Limited (“the Charity”) is a charitable company limited by guarantee, registered in England and Wales, with company number 11878746. It was registered as a charity on 17 June 2021 with charity number 1194836. It is governed by its Memorandum and Articles of Association as incorporated on 13 March 2019 as amended by special resolutions dated 26 November 2020 and 20 April 2021.

The Charity is also the sole corporate trustee of Dame Hannah Rogers School (an unincorporated charity registered with number 306948)(“the unincorporated Charity”). The unincorporated Charity is governed by a Charity Commission Scheme dated 3 May 2021.

On 31 July 2021 all of the assets and liabilities of the unincorporated Charity were transferred to the Charity in order to provide the organisation with a modernised and incorporated legal structure. Following the transfer, the unincorporated Charity remains in existence as a dormant entity, with the Charity continuing to act as its sole corporate trustee. Dame Hannah Rogers Trust 2019 Limited continues to provide the highly valued charitable care services provided previously through the unincorporated Charity.

The group consolidates the accounts of Dame Hannah Rogers Trust 2019 Limited (the Charity), Hannahs (1988) Limited, Hannahs Limited and the dormant Dame Hannah Rogers School charity.

## Appointment of Directors to the Board

All Directors are invited to nominate new Directors, taking into consideration the broad skills base required for effective governance. The nominated Directors are then interviewed by the Chair who will make their recommendation to the full Board of Directors. All Directors receive an induction which consists of an orientation covering a tour of the organisation, a comprehensive ‘Trustee Pack’ containing the business plan, regulatory reports, operational reports, annual accounts, code of conduct, financial information summary, sign up details for the NCVO, etc. Directors are asked to sign a contract and are encouraged to engage in training events which will facilitate good practice and understanding when undertaking their role.

## Organisation

The Board of Directors administer the Charity and the number of meetings per year is a minimum of four.

Members of the Board have a range of specialist knowledge and access to expertise in areas relevant to the Charity e.g. Financial, Land & Property, Commissioning, Healthcare, Social Care, Fundraising, Legal, Retail, Human Resources and Partnerships.

The Executive team with close Board oversight leads the operations of the Charity with delegated authority for the finance, care and other operational matters.

The Charity operates its charitable services from two sites in Ivybridge.

## Our history...

Dame Hannahs was founded over 250 years ago and is one of the oldest charities in the UK. Throughout the proud history of the Charity, the aim has always been simple: to help enrich and empower the lives of children and adults in need. Today the legacy is now helping and improving the lives of young adults from all over the South West and further afield.

**1718** Dame Hannah was born and then brought up in Cornwall

**1742** She moved to Devon when she married John Rogers, who later became Sir John Rogers MP. They never had children but Hannah had a passion for working with and helping children

**1766** Hannah died on 18 April leaving £10,000 in her Last Will and Testament

**1767** Her legacy was invested in the founding of the Dame Hannah Rogers Trust

## Dame Hannahs

**1787** The first school was established. The aim of the Dame Hannah Rogers Trust, also known as Dame Hannahs, was to help the poor and unfortunate children of Plymouth and this vital work continued for many years

**1887** Lord Blachford (Hannah's descendant) presented Blachford Manor to the Trust

**1925** Dame Hannahs opened one of the UK's first orthopaedic hospitals/schools in Ivybridge



**1949** The school welcomed 27 children with Cerebral Palsy

**1958** Dame Hannahs was the first to open a school for children with Cerebral Palsy. We started with 50 children and went on to enable and enrich the lives of hundreds of disabled children and their families

**1959** HM The Queen Mother officially opened the school

**1989** Gilleys bungalow was opened by HRH Princess Anne. It was the first of five bungalows providing onsite accommodation for the children

**1994** The hydrotherapy pool opened enabling much needed hydrotherapy sessions for the children as part of their physiotherapy programme

**2006** The Respite Centre and Children's Home were opened by the entertainer Bobby Davro. These buildings enabled Dame Hannahs to offer short term breaks and respite to children with disabilities.



**2008** Hannahwood, our Young Adult Provision, was opened by the actress Maggie Steed. We saw a desperate need for young adults with disabilities aged 19 upwards. Hannahwood provides education, work and training opportunities and a range of activities and experiences while supporting the young adults to live independently in specially adapted, bright and modern bungalows.

adults of all ages with disabilities.

**2009** Dame Hannahs purchased a 90-acre site at Seale-Hayne near Newton Abbot. We were eager to expand our reach again and recognised the lack of opportunities for

**2010** Hannahs at Seale-Hayne was officially opened by HRH Princess Anne. The site was a centre where people with disabilities could train, learn, work and have fun participating in art, music, outdoor pursuits and horticulture and even run their own radio station. The site was open to the public with facilities such as arts, live music, recording studio, shops, farm, bistro, health and wellbeing centre and family events. There were also over 50 tenants including a wide range of businesses, artists and other charities.

**2013** Arthur in Park Street, Ivybridge opened as a house for young adults from Hannahwood to enable them to join in community living.

**2015** Hannahwood Mews opened as a specialist adult residential care home offering accommodation support from short breaks up to 52 weeks a year.

**2019** Hannahs at Seale-Hayne closed and the site was sold with the majority of tenants remaining.

**2019** Dame Hannahs entered into a partnership with the [Edward Gostling Foundation \(EGF\)](#) which provides grants to other charities that support people of all ages living on low incomes who have a physical and/or learning disability or long-term illness. EGF purchased the Ivybridge site in April 2019 with Dame Hannahs as leaseholders and operating with the full support of EGF.



**2020** The growth of services for children with profound learning needs in mainstream schools and special schools led to a steady decrease in children's placements at Dame Hannahs. Dame Hannahs decided to withdraw from its children's services and concentrate its focus on services for young adults.

**2021** On 31 July 2021 all of the assets and liabilities of Dame Hannah Rogers School (Charity 306948) were transferred to Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746) in order to provide the Charity with a modernised, incorporated legal structure. Following the transfer the old Unincorporated Charity (Charity number 306948) remains in existence as a dormant entity under the sole corporate trusteeship of the Charity. Dame Hannah Rogers Trust 2019 Limited continues to provide the highly valued services provided previously through the unincorporated Charity.

**2022** Dame Hannahs continues to welcome newcomers (since 2008 our adult resident numbers have increased to 33), delivering first-class care and development services for young adults enabling them to live life to the full. The Charity continues to plan to develop the site and its services and it has exciting plans which it is striving to achieve in the coming years.

### COVID-19 Pandemic

Dame Hannahs has and continues to monitor the ongoing Coronavirus (COVID-19) situation. Our exceptional care staff have constantly come up with new ideas for keeping everyone engaged and entertained and the Charity acknowledges the exceptional professionalism of staff, especially the way they have continued with their duties whilst dealing with their own worries and anxieties caused by Coronavirus.

The health and protection of all our staff and those we care for continues to be more important to us than ever. During these unprecedented and challenging times, the staff at Dame Hannahs work to ensure that all our residents receive care of the best possible quality and we continue to take every precaution to keep both our staff and young people safe.

We have been able to regularly report on the current situation of the Charity in relation to COVID-19 and how we continue to plan to navigate through the many challenges, to ensure that the Young Adults are cared for and supported in a holistic way that meets all their complex needs. To September 2021, we completed over fourteen thousand COVID-19 tests, which was a huge logistical undertaking, but this exercise has allowed us to keep the service safe and enabled us to take prompt and responsive action when required. We are pleased to report that the vaccination rollout within the Charity has been hugely successful.

Due in part, to the testing processes we have in place, the PPE control measures as well as the success with the vaccination program, from April 2021 the Charity was in a position to review all the control measures to meet the challenges of the Pandemic. From this review, taking government guidance fully into account, a Pandemic Transition Exit Plan (Risk assessment tool) was developed and implemented from April 2021 onwards. Importantly, the Transition Plan remained and continues to be an on-going assessment tool and as each stage is subject to change, dependent on

evidence, guidance, recommendations and any challenges that may arise. However, it is the aim of the Charity, where it is safe to do so, to implement necessary changes at appropriate times, so that we can ensure that the needs of the Young Adults continue to be met.

We would again like to take this opportunity to express sincere appreciation to our staff for their continuing support and hard work throughout the pandemic. Their efforts and dedication has not gone unnoticed and each and every staff member should be extremely proud of how they have enabled our Young Adults to remain safe and well at such a difficult time.

It has been an extremely challenging period for everyone, and all those in care, like our Young Adults, have been acutely affected by the pandemic. Returning to full service provision, as soon as it safe to do so, remains the plan and this will further ensure that we enable our Young Adults to live their lives in as independent and fulfilled a way as possible.

## Trading Companies

**The Charity has two wholly owned trading subsidiary companies as follows:**

Hannahs (1988) Ltd which runs the charity shops and donates its surpluses. We are extremely fortunate in that all shops have significant numbers of volunteers who willingly and generously give their time.

Hannahs Ltd which used to operate self-catering holidays for people with disabilities and is currently dormant.

## Risk Management

The Trustee Board has assessed the major risks to which the Charity is exposed, in particular those related to its operation and finances. The previous operational restructures have been taken as a result of necessary risk management considerations. The Trustee Board has established, and continues to review, systems to mitigate the Charity's exposure to these major risks. These are developed and monitored by the Trustee Board and Executive Team. There is regular review of the risks that the Charity may face.

In addition, the Charity has a comprehensive emergency plan, robust strategic planning, budgeting and management accounting, established organisational structure, written policies and procedures, clear authorisation levels and thorough vetting procedures.

The recruitment and retention of care and medical staff is a key ongoing risk that has been identified. We know there is a shortage of such staff and the current labour market favours those looking for employment. We have found that staff retention has been an ongoing issue and have seen fewer applicants for the jobs we advertise. Having appropriate numbers of well-trained carers and medical staff is essential from both a regulatory and financial performance perspective. As a result, from the 1<sup>st</sup> April 2022 we initiated a new pay strategy for these staff to best ensure that we pay staff competitively compared to the local market. The initial impact of these measures has been positive but challenges remain.

## Public Benefit

The Trustee Board has completed a Public Benefit review and concluded that we satisfy the requirements of identifiable benefit to the public or section of the public.

## Core values

**Our charitable objects are...**

- a) the relief of people in need by reason of disability, by the inclusive provision of care, advocacy, integration, learning, training and other support services with a preference given to those who are, or whose parents or guardians are, resident in Devon or Cornwall;
- b) to advance education and understanding relating to the care, training and development of persons with disabilities and their integration into wider society, in particular by:

- (i) the provision of training and learning opportunities for the families, carers and associated professionals of people with disabilities supported by the Charity in order to help develop their individual capabilities, competencies, and skills; and
- (ii) the provision of information, support and learning opportunities to the public including promoting research and disseminating the useful results

### The need

Of the UK's population, 19% of working age adults live with a disability. The challenges for people living with disabilities are considerable, particularly in childhood but the focus placed on the opportunities and the development needs of children does ensure a greater level of commitment to beneficial outcomes. However serious challenges remain for adults with disabilities. As children transition to adulthood, funding and care protocols dramatically change. This leaves many in the sometimes traumatic position of navigating what is – for all young adults – a naturally difficult time, without the stability of vital care and support.

Today's economic climate poses a further challenge with funding being extremely difficult. Young adults with physical and learning disabilities need extra support and this is often limited from their local social services. It is critical therefore that support is available both professionally and within peer groups as many need to reach out for help.

For young adults – of all abilities – there are defined pathways with milestones set in development, education and care. The concerns and outcomes therefore are clearer cut... or are they? Individual programmes for young adults are charted with official monitoring and governance on practice. However, the truth is that cultural judgements and social barriers are a major influence in the standards and delivery – especially in the case of young adults with additional needs.

The important stages of further education and employment become areas of uncertainty, facts clearly underlined by the national figures: Just over 1/3 of adults living with disabilities are in further education – 14% of whom have profound and multiple learning disability (PMLD) – but it is reported that a quarter of people living with disabilities have no qualifications compared with the national figure of 9%. Of the working population over 6.9million live with a physical or learning disability, with only one in ten adults with learning disabilities being in full or part-time employment.

The figures will only increase; most likely by 14-20% for adults with learning disabilities within the next decade. The challenges, therefore, will only become more pronounced and long-term solutions will likely require significant societal change and readjustment.

### Mission

Our mission is to empower, advocate and enrich the lives of young adults with a range of disabilities.

The Charity has a tradition of innovation, meaning that it is constantly working to be at the cutting edge of providing services and support for people in need. Staying true to the spirit of its founder, the Charity always looks at how people are supported in today's society and exactly what is needed to enable everyone to thrive and live life to the full; whether that be care, advice, support, development and therapies, or simply a sense of belonging. We have, and always will be, their champions and their families' champions.

### Services

The Charity provides residential placements and short break opportunities for young adults aged 19 plus with a variety of complex and profound needs.

The Charity now focuses on the transition from adolescence to adulthood, both in terms of learning and development, and care. Our young adult space has the vibrancy of a learning campus with the meticulous care and standards of Dame Hannahs. We aim to help young people to live more independently and prepare them for community life. Hannahwood provides learning and development opportunities, however the timetables are not rigid but tailored to meet the needs of the individual. The young people continue to work with the team of Dame Hannahs therapists. On site therapy is accessed through our existing therapists here at Ivybridge.

Here at Dame Hannahs we have an extensive range of activities available for everybody to enjoy.

We have an impressive range of facilities including a Music and Activities room, Arts and Crafts room, a bar and lounge area complete with ping pong table, sofas and vast collection of games and DVDs to relax with. We also have a computer suite which our Young Adults can access with their support staff when they want to so they are able to produce posters, their bi-annual newsletter or for any other reason. There are many different tools available to do this.

Our Music and Activities room has a large collection of different instruments for everyone to enjoy as well as some fantastic equipment that gives people the opportunity to control the music and lights in the room. We also have a collection of fun inflatable games, music and lighting equipment, switch-activated games and more.

We have a multi-sensory room which everybody gets the opportunity to use whenever they want. This room is fantastic for the users to make choices about what they would like to control as well as providing a relaxing environment – particularly useful after a long day!

Working in collaboration with our friends in other organisations we also access a wide range of activities in our local communities.

As well as having sessions with external organisations each month there are opportunities to attend many local events. These include the Funky Llama Festival, food and drink events, classic car shows and club nights.

As well as local events we have the opportunity to arrange trips out. Whether it be visits to the theatre, Exeter racecourse, shopping, cinema, bowling, laser tag, Gala Bingo, the aquarium, going out for meals or to the pub! We do our very best to arrange a varied and stimulating programme for all.

### Our Residents



**Dan** joined Dame Hannahs 22 years ago when he was 8 years old. He went through all the classes in our school before moving on to Hannahwood to join our young adults. He lives in Marchesi bungalow with Hannah Antonio, Will Clark and Bex Nash whom he has known since his schooldays. Dan has quadriplegic cerebral palsy resulting from neo-natal meningitis. He uses a wheelchair and is nominally non-verbal, but a great communicator.

Mum Jane talks about Dan's time at Dame Hannahs:

*"Dan is very easy going and good-natured with a great sense of humour and always gets the jokes. He is always smiling and brings out the best in people and he loves charming the ladies! He is treated by his three older brothers as one of the boys and makes his own decisions. He always loved the rough and tumble of family life although he could be sensitive in different contexts. As he has grown and matured, he has become better at being independent and coping with new situations and people."*

*I think back to the first time I took Dan to visit Dame Hannahs. He was eight - theoretically too young to join the school - but he seemed to know that this was a place that knew how to help him achieve his potential and he talked 'scribble' all the way home in the car. He was quickly playing a full part in the life of the school, and managed the travel to and from our home in Cornwall so well – exhausting though it must have been for a little boy; thanks in large part to a brilliant taxi team who picked him up early and dropped him off late. In due course Dan stayed at school one night a week, to give him a rest from travel, and again he took it in his stride.*

*As he grew, one night became two, and while we missed him dreadfully, it was clear that he got so much out of being able to spend leisure time with friends and staff that it was absolutely the right thing to do. In due course, he moved to post-16 and post-19 in the bungalows. He matured significantly in this time, and arrivals and partings got easier, but of course Chris and I moved further away following my ordination as a Church of England priest, so get-togethers were less frequent. Thank goodness for electronic communication methods. During lockdown - which was the hardest thing*

## Dame Hannahs

*of all - we didn't see Dan in person for nigh on 18 months and lost a Christmas completely (one of Dan's brothers was also locked down in Manchester that year) but we finally had Christmas all together in 2021. To be in Ivybridge for Dan's 29th birthday was very special - we had a trip to Dartmouth, with lunch and a river cruise - and ice cream of course!*

*I cannot praise the staff highly enough for all they have done and continue to do for us as a family - way above and beyond the call of duty. Theirs is truly a vocation, not just a job. Bruce Baker is an absolute hero, but Linzi, Tony, Dan (the other Dan!) and others too numerous to mention really care for him and support him, so that he can enjoy life to the full. They worked unbelievably hard during lockdown to keep the young people occupied when they must all have been going absolutely stir-crazy.*

*We have seen so much progress in Dan over the years at Dame Hannahs but the main developments have been his independence and general maturity - which I guess is what you'd expect somewhere between the ages of 8 and 30! With all our arrivals and partings he used to cry or at least be sad at both, but now he knows that these things are going to happen and he can deal with them. He still needs a bit of support but manages much better.*

*There have been so many highlights that no one particular event stands out. There have been all sorts of celebrations - wearing hats and eating cake - the laughter and the normality of it all. For us as a family, the joy and relief of each new bit of progress happening because people cared - the moves from school to post-16, then to Young Adults and now knowing that he is assured of a home for a good many years to come means a huge amount. He is very happy at Dame Hannahs, loves joining in all activities and enjoys living in Marchesi with his old friends.*

*When Dan started at Dame Hannahs it really did change our lives. He was in mainstream primary school but it clearly wasn't going to work in the long term, so I did a lot of research and visited every special education unit in Cornwall, asking endless questions but nowhere felt quite right for Dan. I finally found Dame Hannahs and talked to the Principal at that time, Bill Evans. I visited alone and then with Dan and just knew beyond the shadow of a doubt that this was the only place I would entrust with Dan's ongoing education and care. Not only were they a school, but they also had therapists - physio, speech and language, occupational - who could really integrate physical therapies with the education of the children and young people. We had to battle to persuade Cornwall County to fund his place at Dame Hannahs and it was thanks in part to the local school doctor who said "inside Daniel Bradbury is a very bright little boy trying to get out". That moment still makes me well up all these years later, but I think he made it!"*



**Hannah** joined Dame Hannahs in February 2016 and has been living in Marchesi bungalow 52 weeks a year ever since. She is quadriplegic with cerebral palsy and is a full time wheelchair user. Her move to Dame Hannahs transformed her life opening up so many opportunities and enabling her to get involved in a wide variety of projects and activities as well as establishing good friendships. She speaks clearly and eloquently and particularly enjoys hosting her own radio show and being involved in the organisation of the Funky Llama Festival and activities in Plymouth. She has also given some excellent talks at a number of fundraising events over the years.

Hannah talked to us recently about her life at Dame Hannahs:

*"I am now 31 years old. For the last six years since March 2016 I have been working with the Funky Llama project within the Theatre Royal Plymouth and am a member of their steering group. We hold annual events every year, including a one-day festival. This is usually held in the summer and a club night held in the autumn. We also do regular social events for our members group which usually happens once a month at different locations around the local area. During the pandemic we had to postpone our events and make everything virtual via Zoom meetings. Even though this was different it still meant people could stay connected and keep their relationships they had built up with their peers. It was great when the Funky Llama Festival returned last October and I love being involved and working with my fellow volunteers in person.*

*I also run my own radio show which I have been doing since 2018. I record it in the studio at CEDA in Exeter once a fortnight. It's a great way to showcase all my community work and let everybody know what I have been up to. This is one of my favourite activities to participate in. As it is my dream career, I pride myself on playing good music and being able to give facts about the artist who I play. That seems to be my trademark. I also love having the freedom to talk about other things that interest me and that are current such as World Chocolate Day or Wimbledon.*

*During the pandemic I kept myself positive by re-finding my love of art and found it a great form of form of escapism but I am now focusing on other activities and getting out and about more. I always really enjoy a lot of reading and listening to audiobooks. My favourite genre is autobiography and biography. I have always enjoyed my sport. Tennis is my absolute favourite and I love to watch it on television and I do especially love to see it live so this is something I hope to pursue again now that the pandemic is over.*

*Whatever the circumstances I am very strict with myself about keeping up with my therapies to maintain my fitness and keep my mind active. This includes standing in my frame and using an electric cycling machine called a Thera Trainer. This has been particularly good for my body's well-being as a whole. I can now do an hour on this machine, within which I can do a distance of 5.5 miles. And I really cherish my weekly sessions in the hydrotherapy pool and make the most of them. I treat the session as a workout and do a lot of work on my muscles. The warm water gives me a real feeling of freedom and I feel so much better afterwards.*

*Recently I have met someone who has become my boyfriend. We meet up regularly and the staff are enabling me to be more independent. They escort me to get together and are able to leave me for a few hours before ensuring that I get back to Dame Hannahs safely."*

### Our Volunteers



**Zach** is 28 years old and has been volunteering in Dame Hannahs Transit Way warehouse in Plymouth for three years. He has an acquired brain injury which has meant that he has needed constant support throughout his life. Aged 18 months he had a series of convulsions which left him without oxygen and consequently led to the ABI along with epilepsy.

Zach volunteers for Dame Hannahs two days a week as part of his Support and Care Package provided by Devon Local Authority with a focus on social inclusion. Supported volunteering is essential in order for Zach to cope with working in a big team in the warehouse. When he is working there he is always buddied up with a member of staff who guides him and helps him to stay focussed. The buddy needs to understand his disabilities because he finds it difficult to remain on task as he has a problem with his short term memory. Repeating tasks each week has helped him to learn what to do. He needs to know what he is doing in order to achieve his goals

His responsibilities are receiving donations brought to the shop and taking them to the sorting table and sorting through the dumpers full of toys and bedding. He also helps to load the van and occasionally goes out in the van to help with

deliveries and collections. He enjoys processing donations the most and he is very helpful as he is very strong and therefore very helpful with lifting heavy goods.

He is happy working in the warehouse. During his time at Dame Hannahs he has learnt new skills, built friendships, thrived off the social interaction, learnt to be part of a team and feels less isolated. He is always willing to try and help and he knows that if he can't help he needs to find someone else to help.

Since the age of 21 Zach has lived independently in his own flat while continuing to see his family regularly. Catching two buses to and from his home in Ivybridge every week has helped him to grow in independence and he has learnt to cope well. An invisible disability is hard to understand and Zach has had to learn to cope with teasing and certain adverse attitudes by taking deep breaths, counting to 10 and walking away.

It is important for Zach to have a structure to his week as it helps him to keep his head focused. He enjoys his routine working two days a week at Dame Hannahs and within the day he is very regimented about his timing. On the other days of the week he has set activities. He spends two days a week with his support worker Amanda who has taught him valuable skills and enables him to cook, do the housework and to grow his own vegetables as well as taking him on day trips. He also spends time with his mum and his grandparents.

Zach is a keen Plymouth Argyle football fan and regularly watches matches with his grandad. He also loves going to the cinema and walking on Dartmoor, particularly to the Ivybridge Beacon. He is a keen Royalist and very much enjoyed the Platinum Jubilee.

Mum Kathy has worked at the Dame Hannahs shop in Newton Abbot for 10 years, firstly as a volunteer and then as the manager. She was delighted when an opportunity arose for Zach within the charity.

*"I have definitely seen an improvement since Zach started volunteering for Dame Hannahs. He gets on well with people in the warehouse and they have learnt how to handle him. His ABI affects his social skills and behaviour and he often jokes and says things to get a reaction. He now copes much better with a broad scope of personalities and his social skills and independence have grown. If he wasn't at Dame Hannahs there is nothing else out there for those with hidden disabilities particularly as he doesn't have a label. It is important for me to have free time to myself and we have a much better relationship now. Even though he lives in his own flat he still spends a lot of time with me and I never stop worrying about him. I am very pleased with how he has progressed since starting at Dame Hannahs."*



**Mary** has been a member of our Volunteer Fundraising team (now known as the Ivybridge Supporter Group) for nearly 30 years.

Mary first heard about Dame Hannahs when her sister in law Vivienne was working at Dame Hannahs in the 1960s. Then in 1986 she moved to Blachford Manor in Cornwood and discovered that it had been the home of Dame Hannah Rogers 200 years earlier. At the time of her move she got to know Frankie Woods, then Head of Fundraising at Dame Hannahs, who asked her if she would be interested in holding a fundraising event at Blachford. This was the start of her Dame Hannahs fundraising events. She started off with a coffee morning and then the event grew into the first ever Dame Hannahs Christmas Fayre. After a few years the Wests sold Blachford so the fayre moved to nearby Flete House for a couple of years before moving on to Kitley House Hotel.

Mary had helped at many fundraising events over the years but after her other sister in law Anne became chairman of the volunteer fundraising team she asked Mary to join. There have been many highlights for Mary – serving refreshments at many Christmas Fayres, selling cakes at the Kingsbridge and Yealmpton Shows and helping at the Autumn Lunches particularly those featuring Mary Berry and Anne Widdicombe. She remembers fondly a lot of other events such as the Fashion Shows, Antiques Events and the Dame Hannahs Summer Fair running the 'Worn but Wonderful' clothes stall. She has also baked thousands of cakes for Dame Hannahs events over the years.

Mary has been married to Paul for 57 years and they have farmed throughout their married life. They met at a sheep shearing competition aged 16 and married at 19. They have three children, eight grandchildren and six great grandchildren. More recently they welcomed into their home a mother and son from Ukraine.

While they lived at Blachford Paul and Mary organised many fundraising events for both Dame Hannahs and other charities. They hosted the Cornwood Show, Classic Car rally and the launch of the Discovery vehicle as well as many church fundraising events, coffee mornings, jazz evenings and carol singing.

*Mary said "I have really enjoyed being part of the Dame Hannahs family and getting to know many volunteers, staff and young adults over the years. Even though Dame Hannahs no longer care for the very young children, it's wonderful to see the help and care they give to the young adults who live as independently as they can in the bungalows. When I first became a volunteer there was nowhere for these young people to go after leaving school and many ended up in institutions which were quite unsuitable for the needs of a teenager or young adult. It's very rewarding raising funds for this very deserving charity as well as making great friends with all the other lovely volunteers".*

Dame Hannahs Head of Fundraising, Daniel Burke said "Mary has brought so much to Dame Hannahs over the years from the instigation of our Christmas Fayre prior to joining the fundraising team to organising numerous events as well as participation in more than I can mention. While I have only known Mary for ten years she has always been so helpful, reliable and approaches everything with a can do attitude and a smile on her face. Her commitment and enthusiasm in all she undertakes has been vital to all of the overall achievement of the group. From the start it has been clear that Mary has brought so many people into the fold of Dame Hannahs by either getting family or friends involved with

*volunteering at events or by spreading the word and getting us new long standing supporters. We can't thank her enough for all her dedication and hard work. Being involved with the supporter group is one of my own personal highlights at Dame Hannahs and long may everything they do continue".*

## Charity Shops and Fundraising

### Acknowledgements

The Charity would like to thank all of its wonderful volunteers and supporting organisations and Trusts/Foundation, without whom it would not be able to continue its work in supporting young people and adults with disabilities.

These include:

#### *Trusts and Foundations*

- Lord Clinton's Charitable Trust
- The Kingsmill Trust
- The Matthews Wrightson Charitable Trust
- Edward Gostling Foundation

#### *Corporate Supporters*

- CAF
- Dartmoor National Park Authority
- Amazon Smile
- Ecclesiastical Insurance Office plc
- Tesco Extra Stores Ltd
- Easy Fundraising
- St Peter Revelstoke Parochial Church Council
- St Michael and All Angels Church
- Yelverton Ladies Golf Club
- Maple & Magnolia Court Residents Association

#### *Campaigns and Community Fundraising more than £500:*

- Hannahs Christmas Raffle 2021
- Hannahs Unity Lottery
- Major Donor Fundraising
- Gift In Kind Donations of materials and equipment
- Hydrotherapy Campaign

#### *Charity Shops*

In the year to 31<sup>st</sup> March 2022 all of our charity shops remained open and footfall, donations and sales remained fairly consistent for the entire year.

- Volunteer numbers continued to increase during this period with an average 110 regular volunteers who continued to give up their valuable time, at no charge, to help the Charity. This is still 17% below pre-pandemic levels but interest continues to improve and additional volunteers are steadily being on-boarded with the charity.
- These volunteers gave a total of 44,611 volunteer hours over the 12 months of trading (or £397,483 equivalent value at the £8.91 national minimum wage rate for 2021)
- We signed up 398 new donors
- We made £61,132 in Gift Aid sales from the sale of 18,991 items with an average ticket value of £3.22
- Our shops processed 95,584 bags of donations from 51,807 donors throughout this period

Due to the challenges presented by the pandemic on the retail environment the 2021 National Charity Shop Survey was not published in its usual format this year due to the lack of data submitted although Dame Hannahs did submit and are normally ranked highly in many of the categories.

## Our current and future plans

Following the recent operational restructures and impact of external conditions the Charity has revised its business plans and strategy to focus on the following key areas:

### Charity plans

- To continue to provide and improve our highly valued care based residential and day placement services for adults with a range of disabilities
- Ensure future financial sustainability
- Continue to value and invest in our skilled employees
- To once again invest in and improve our main site in terms of the buildings and environment
- To increase awareness of the Charity in order to improve support and fundraising

### Operational plans

- Expand and evolve our adult services with provision that is focused on meeting the most critical needs of clients and their families
- To maintain and improve our excellent working relationships with commissioners
- To ensure all our adults are provided with development opportunities that meet their various needs
- To build on the highly valued partnership with the Edward Gostling Foundation
- Review the Ivybridge estate and plan to appropriately develop and improve over the next 10 years

### Post Balance Sheet Events

- 1) On the 12<sup>th</sup> October 2022 Hannahs (1988) Limited received notice from the solicitors of Tesco Stores Limited that as per clause 10.1 of the lease Tesco Stores Limited is terminating the lease on the Transit Way, Plymouth retail unit and warehouse on the 17<sup>th</sup> April 2023.

Transit Way unit is the main retail warehouse and the shop has recently generated around 75% of the retail surplus (£333k per annum). This has the potential to impact the operational and financial performance of our retail operations from April 2023. This action was anticipated, although we were expecting Tesco to give greater consideration of the short term impact the termination of the lease would have.

The likely termination was identified in our risk management processes and our 2023/24 budget and cash forecasting has already taken this event into account. This means that the actual financial impact is likely to be closer to £100k per annum in terms of the budgeted performance (surplus generation) for 23/24.

Our Retail contingency plans together with planned for, but not budgeted for, significant improvements in Fundraising (Community, Grants, Legacies & Corporates) are in place to further mitigate the reduction in income.

## Financial review - Overview

The majority of our charitable expenditure is on staff (our employee numbers average of 194. Most of our staff directly support our adults with disabilities, many of whom need intensive, 24 hour support. All donations received go into supporting our much needed services, purchasing equipment and our capital investment program. Donations are critical to our current and future success. We have received support from individuals, community groups, grant-making bodies, staff, and corporate bodies.

During the period to 31 March 2022 the charitable group had net income over expenditure of £1,792,294.

## Financial review

On the 31 July 2021 all of the assets and liabilities of the unincorporated Charity were transferred to Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746). Following this transfer the unincorporated Charity (Charity number 306948) remains in existence as a dormant entity.

Since the 1<sup>st</sup> August 2021 Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746) continues to provide the highly valued services provided previously through the unincorporated Dame Hannah Rogers School (Charity number 306948).

Had the results of the charity and group been consolidated for a full 12 month period and not split between 2 sets of financial statements the results would have been disclosed as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Total Income	6,226,070	6,417,766
Total Expenditure	5,355,816	6,022,332
Net incoming resources	870,254	395,434
Total funds brought forward (exc Hannah's Limited)	922,040	526,606
Total funds carried forward	1,792,294	922,040

The consolidated balance sheet at the 31<sup>st</sup> March 2022 showed a positive balance for the year of £1,792,294. This is a considerable turn around after a number of years of financial difficulties and has mainly resulted from stronger operational controls, stable service income, decreased costs, increased fundraising and emergency grant and other support to assist with Covid-19.

As noted above overall income for the full 12 month period in both DHRS and DHRT 2019 was £6,226,070 (2021 - £6,417,766 as reported in the Dame Hannah Rogers School consolidated accounts) and costs £5,355,816 (2021 - £6,022,332 as reported in the Dame Hannah Rogers School consolidated accounts). Retail and fundraising income have both performed very well, due to excellent footfall and sales in our 8 charity shops and increased legacy receipts in the period to March 2022. Costs have been well managed in this period but these will increase in the future as our service activity levels increase post pandemic - our Adults with disabilities are now able get out and about much more, and enjoy a more rounded life, increases will also occur due to inflationary pressures and necessary maintenance & improvements to the site.

During this period debt has remained on agreed terms and payments are all up to date.

During Covid-19 the Charity has been able to access much needed and welcome financial support from a number of sources. These are summarised below:

- EGF, our landlord, reduced our rent to £250k per annum from £352k with effect from the 1<sup>st</sup> July 20. To further assist us during Covid, the first year of these reduced payments was also deferred. From the 1<sup>st</sup> July 21 rent has been paid monthly and the deferral is being repaid over 25 months. All payments and repayments are up to date.
- The Trust had detailed discussions with Lloyds Bank in relation to access to CBIL support and this was secured in May 2020 with the agreed £200k being received on the 10<sup>th</sup> June 20. Repayments commenced and are up to date.
- HMRC has provided Covid- 19 support to the Charity, by allowing part payments of PAYE and National Insurance up to the 30<sup>th</sup> June 2021. A 24 month time to pay arrangement was agreed for the deferred balance of £822k and payments commenced in July 2021. Repayments commenced as agreed and are up to date.
- Devon County Council continued to provide much needed and appreciated grant funding to support the charity through this extremely difficult period.
- Finally many of our suppliers supported us with generous and supportive rates and payment terms. We have to thank all these organisations for the support they have provided to us during these unprecedented times.

With the positive financial performance presented in these financial statements, the Charity believes that it has a firmer base from which it can remain committed to its core charitable purpose, support its increasing number of stakeholders and be ready for the challenges that lie ahead.

## Financial review - Going Concern

It is the view of the Trustees that the Charity is a going concern, this is on the basis that:

- We currently have 33 residential placements and we have budgeted to remain at this level, of capacity and income, for the foreseeable future. There is always a risk of mortality given the complex disabilities of the individuals we care for & support. Operationally and financially we manage this risk by having excellent commissioner relationships, which provides us with the security of a waiting list of potential new placements. This gives us the confidence to believe that the charity can maintain a minimum of 33 placements for the foreseeable future. We make the assumption that this number, may be reduced by one individual per annum and that it takes between around 3 to 6 months for a new placement to commence. We do not believe that the impact of such an event is significant in terms of future budgets & plans.
- With inflation a key concern, our fees were increased on average by 6.5% from April 2022, a welcome and much needed step forward (after years of little and even no % increases). With this precedent future increases are more likely but not guaranteed, in the budget we have assumed 3% from April 2023.
- The need to vacate our main retail warehouse and shop from the 17<sup>th</sup> April 2023 will result in a reduction in retail income and surplus when compared to the actual returns seen to date. Our prudent budgeting and cash forecasting, together with our risk management processes means that the actual impact is likely to be closer to £100k per annum in terms of future budgeted performance (income & surplus). Our budgeted retail annual surplus for 23/24 of £102k it is now being forecast to be closer to break even for the 23/24 financial year. Recovery plans have commenced (a new warehouse being the priority followed by a gradual increase in shops). This should lead to a gradual improvement in the retail financial performance, especially as our shops are principally located in lower income areas where the current demand is high. Something we see continuing given the challenging economic circumstances in the UK. Plans are being implemented to reduce the risk of our reliance on the surplus from our retail shops. We expect to see improvements in Fundraising (Community, Grants, Legacies & Corporates) during 2022. These activities are expected to further mitigate the loss of income in future years.
- Recruitment and retention of care and medical staff is an ongoing concern that has been identified and impacts on the number of placements we can care for and support. There is a well documented shortage of such staff in the sector and the current labour market favours those looking for employment in other industries. In common with the NHS and other care organisations retention is also an ongoing issue. Having the appropriate number of well-trained carers and medical staff is essential from both a care, regulatory and financial performance perspective. We are constantly monitoring how competitive our rates of pay are, in an effort to ensure our pay and benefits package remains attractive. Improvements in pay and conditions are balanced, as much as possible, with % increases in fee income we receive. In these challenging times our overall approach to recruitment and retention is under constant review and we are confident our approach does not put us at a competitive disadvantage. We do not underestimate the difficulties we face in this area of activity.
- Inflationary pressures:
  - Approximately 70% of the charity's costs relate to staffing due the high level of care and support the individuals who live at Dame Hannah's require. This cost is controlled by having set and funded staffing models for our current capacity/services and careful consideration of annual increases using all information available whilst balancing this as much as possible against % increases in our fee income.
  - Up to the 28<sup>th</sup> February 2023 the majority of our utility contracts will be on historically agreed excellent fixed rate tariffs. As a result up to this date for gas, and up to 31<sup>st</sup> October 2023 for electric, the charity has, and will be, protected from the current significant increases.
  - To mitigate the impact of the significant increases after these dates we are implementing plans to reduce our gas usage by 30%. This will be achieved by a reduction in our operational footprint (i.e. the

- more efficient use of space and taking some buildings out of commission), the more efficient use of our boilers (our boilers were upgraded last year), together with actions to reduce our use of electricity.
- Currently our gas & electric costs our only around 3% of total costs. There is a risk that these costs will increase but our mitigation plan is designed to ensure any cost increase will be manageable over the next 12 months. There remains the possibility these costs will continue to rise and there is the potential for difficulties in future years, which we are alive to.
  - Up to the 31<sup>st</sup> March 2023 we are due to continue to receive around 50% of our PPE requirement from the governments PPE portal. This continues to reduce the impact of this potential cost pressure.
  - There will be further inflationary cost pressures that the charity plans to manage through our risk management processes, working closely with our suppliers and by increasing our fundraising activities, which have been dormant for some time.
- The site requires improvements and investments and the charity has an operational budget of £150k per annum to keep essential projects progressing. Grant and Legacy receipts will also be used to make further improvements that will benefit our residential and day placements. Such expenditure is carefully controlled to budget by the Executive team on an ongoing basis.

With the significant support we have received during the year to March 2022 the financial position is manageable from a going concern perspective. Cash is forecast to remain relatively stable even with the continuing of settling deferred payments (mainly HMRC and Rent).

Following the repayment of deferred debt the forward cash position still remains manageable. Our greatest challenge is likely to be centered on staffing in common will all other organisations in this sector.

Our risk management processes indicate that changes in the external environment may require us to update our operational and strategic assumptions. As a result, the Trustees and the executive regularly review and carefully consider the impacts on our financial performance, and we are confident of being able to put in place further actions if and when required to mitigate their effects.

On the basis of the recent significant cost reductions and the financial support that has been made available the Trustees consider that there are no material uncertainties in relation to being a going concern and accordingly the accounts have been prepared on a going concern basis.

### Reserves policy

The Trustee Board believes that in order to ensure the continued provision of our services to the Charity's beneficiaries in the event of an unexpected reduction in funding or incurring of unplanned expenditure, the Charity should hold free reserves from which it can draw down. Free reserves are represented by unrestricted funds less fixed assets. At 31 March 2022 free reserves stood at £1,324,993 (2021 - £0). The recent operational and financial restructures have significantly improved the reserves of the Charity. Following the decisive action to reduce costs and repay all bank borrowing it is the Trustee's aim to trade successfully and maintain free reserves to cover a minimum of 3 months' worth of operating costs. With monthly operating costs totaling on average £454,000 per month the operating reserve requirement is £1,362,000. As the required level of reserves has not yet been reached there are currently no free reserves to support the exciting and necessary operational and fixed asset plans of the charity. In order to be able to achieve the necessary improvements to our operations and property, grant and other fundraising support will be essential over the next 24 months.

### Pay policy statement

#### Introduction and Purpose

The purpose of this policy is to clarify the Charity's stance on pay.

The Charity has the power to appoint employees on such reasonable terms and conditions, including remuneration, as it sees fit. This Pay Policy Statement explains the Charity's approach to key personnel pay.

The purpose of the statement is to provide transparency with regard to the Charity's approach to setting the pay of its employees by identifying the methods by which salaries of these employees are determined.

## Legislative Framework

In determining the pay and remuneration of these employees, the Charity will comply with all relevant employment legislation. This includes, but is not an exhaustive list, the Equality Act 2010, Part Time Employment (Prevention of Less Favourable Treatment) Regulations 2000, The Agency Workers Regulations 2010 and where relevant, the Transfer of Undertakings (Protection of Earnings) Regulations.

With regard to the Equal Pay requirements contained within the Equality Act, the Charity ensures there is no pay discrimination within its pay structures and that all pay differentials can be objectively justified through the use of equality-proofed job evaluation mechanisms which directly relate salaries to the requirements, demands and responsibilities of the role.

## Pay Structure

The purpose of the appropriate pay structure is to encourage staff with the relevant skills to seek to work for the Charity, and then to remunerate them appropriately for the duties they undertake in order to maintain their motivation and retain their services.

The pay rates of staff are benchmarked against similar external organisations to attract employees with the relevant experience, skills and capacity, and are then approved by the Trustee Board.

In determining its grading structure and setting remuneration levels for all posts, the Charity takes account of the need to ensure value for money in respect of the use of Charity money, balanced against the need to recruit and retain employees who are able to meet the requirements of providing high quality services to the adults with disabilities, delivered effectively and efficiently and at times at which those services are required.

## Key Management Personnel – Specific Remuneration Policy

Guidelines for setting the pay and remuneration of key management personnel (key staff) and any criteria used in setting pay:

### Senior Leadership Team

Directors and managers pay rates are set based on both the professional status of the role and the responsibility to the Charity. These are benchmarked against similar roles in similar organisations and professions. These are set and agreed by the appropriate Appointments & Remuneration Committee.

Senior personnel at Ivybridge are paid according to their professional rates and responsibility utilising the NHS Agenda for Change bandings as a benchmark. Given the nature of the services and staff group this benchmark tool is considered to be the most appropriate. The Board is responsible for ensuring that the pay is both appropriate for the Charity and the individual employed.

Key management personnel for disclosure purposes consist of the heads of Adult Services, Finance, HR and Fundraising.

### Fundraising practices

Dame Hannah Rogers Trust 2019 Limited is registered with the Fundraising Regulator and adheres fully to the Code of Fundraising Practice. We are registered with the South Hams District Council for the delivery of our raffle and have a remote and non-remote operating licence. Our lottery is run and administered by Sterling Lotteries trading as Unity Lottery and they operate under their own licence.

There have been no reportable incidents or any failures to comply with the required standards.

We encourage all of our supporters or beneficiaries to contact us with any comment or complaints in the first instance. Initially those complaints are dealt with within the Fundraising team following our Fundraising complaints

procedure. We have had no complaints around any aspect of our fundraising activity over the last year. We monitor comments and complaints through our Fundraising Team meeting, all occurrences are reported to the Senior Leaders of the Charity.

The Charity believes in the highest possible standards for all of our fundraising activity. Each of those activities are compliant with regulatory standards and in line with the intent of those standards.

## Trustees responsibilities in relation to the financial statements

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the entity and of the surplus or deficit for that period. In preparing those financial statements, the Trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the entity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

### The Trustees certify that:

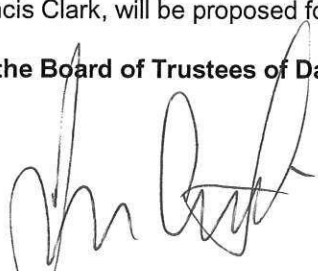
- So far as we are aware, there is no relevant audit information of which the Charity's auditor is unaware; and
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

## Auditor

The auditor, PKF Francis Clark, will be proposed for re-appointment by the Trustees.

**Signed on behalf of the Board of Trustees of Dame Hannah Rogers Trust 2019 Limited**

Ian Cowley (Chair):



Date: 15/11/22

**Independent Auditor's Report**  
**Year Ended 31 March 2022**

**Opinion**

We have audited the financial statements of Dame Hannah Rogers School (the 'charitable parent') and its subsidiaries (the 'group') for the year ended 31 March 2022, which comprise the Consolidated Statement of Financial Activities, Consolidated and Charity 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 of the parent Charity'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; and
- have been prepared in accordance with the Charities Act 2011.

**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 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 a least 12 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.

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.

**Independent Auditor's Report continued**  
**Year Ended 31 March 2022**

**Opinion on other matters 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' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has 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 its parent charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustee's Annual Report is not consistent with the financial statements; or
- the Charity has not kept sufficient accounting records; or
- the group's financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of the Trustee**

As explained more fully in the Statement of Trustees Responsibilities (set out on page 21), the Trustees 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 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.

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, through discussions with management, we obtained an understanding of the legal and regulatory framework that is applicable to the group and the sector in which it operates to identify the key laws and regulations affecting the group.

The key laws and regulations we identified were the CQC Regulations, General Data Protection Regulations (GDPR), Fundraising Regulations for Charities, health and safety and employment laws. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, primarily the Companies Act 2006, the Charities Act, relevant tax compliance regulations in the UK and reporting framework (Charities SORP – FRS102).

We discussed with management how the compliance with these laws and regulations is monitored and we discussed the policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the

## Independent Auditor's Report continued

### Year Ended 31 March 2022

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 group's ability to continue trading and the risk of material misstatement in 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:

- Enquiries of management and those charged with governance regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements;
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance; and
- Reviewed board minutes.

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 key risks we identified were misappropriation of cash, and we determined that the principal risks were related to misallocation of restricted funds.

In response to the identified risk, as part of our audit work we:

- Used data analytics to test journal entries throughout the year, for appropriateness
- Evaluated the rationale of significant transfers between restricted and unrestricted reserves
- Reviewed income supporting documentation for any restrictions and compared to how it had been recognised in the financial statements
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making those estimates
- Tested a sample of till z readings to daily takings sheets through to the financial statements.

Because of the inherent limitation 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 than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.

**Independent Auditor's Report continued**  
**Year Ended 31 March 2022**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustee.
- Conclude on the appropriateness of the Trustee's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast a significant doubt on the group's or the parent charity's ability to continue as a going concern. If we then conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**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 audit work has been undertaken so that we might state to the charity's trustees 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.

**Duncan Leslie**  
**Senior Statutory Auditor**  
**PKF Francis Clark, Statutory Auditor**  
 North Quay House  
 Sutton Harbour  
 Plymouth  
 PL4 0RA



17/11/2022  
 .....

**Consolidated Statement of Financial Activities**  
(Incorporating Income and Expenditure Account and Statement of Recognised Gains and Losses)  
Year Ended 31 March 2022

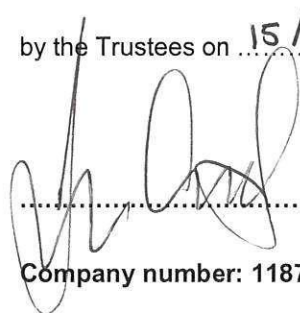
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	1,109,633	64,567	1,174,200	-
Charitable activities	4	3,588,791	-	3,588,791	-
Other trading activities	5	711,468	-	711,468	-
Investment income	6	16	-	16	-
<b>Total income</b>		<b>5,409,908</b>	<b>64,567</b>	<b>5,474,475</b>	-
<b>Expenditure on:</b>					
Costs of raising funds	8	378,579	182	378,761	-
Charitable activities	9	3,283,865	4,749	3,288,614	-
Other:					
Financing costs		14,806	-	14,806	-
<b>Total expenditure</b>		<b>3,677,250</b>	<b>4,931</b>	<b>3,682,181</b>	-
Net gains on investments				-	-
<b>Net (expenditure)/income</b>	11	<b>1,732,658</b>	<b>59,636</b>	<b>1,792,294</b>	-
Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		<b>1,732,658</b>	<b>59,636</b>	<b>1,792,294</b>	-
<b>Reconciliation of funds:</b>					
Total funds brought forward		-	-	-	-
<b>Total funds carried forward</b>		<b>1,732,658</b>	<b>59,636</b>	<b>1,792,294</b>	-

Balance Sheet  
31 March 2022

	Notes	Group		Charity	
		2022 £	2021 £	2022 £	2021 £
<b>Fixed assets:</b>					
Tangible assets	15	452,033	-	432,196	-
Investments	16	5,000	-	5,004	-
<b>Total fixed assets</b>		<b>457,033</b>	<b>-</b>	<b>437,200</b>	<b>-</b>
<b>Current assets:</b>					
Stocks	17	37,437	-	37,437	-
Debtors	18	491,649	-	452,928	-
Cash at bank and in hand		2,752,810	-	2,647,449	-
<b>Total current assets</b>		<b>3,281,896</b>	<b>-</b>	<b>3,137,814</b>	<b>-</b>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	19	1,379,354	-	1,415,125	-
<b>Net current assets/ (liabilities)</b>		<b>1,902,542</b>	<b>-</b>	<b>1,722,689</b>	<b>-</b>
<b>Total assets less current liabilities</b>		<b>2,359,575</b>	<b>-</b>	<b>2,159,889</b>	<b>-</b>
Creditors: amounts falling due after more than one year	20	567,281	-	564,320	-
<b>Total net assets</b>		<b>1,792,294</b>	<b>-</b>	<b>1,595,569</b>	<b>-</b>
<b>The funds of the Charity:</b>					
Restricted funds	22	59,636	-	59,636	-
Unrestricted funds	22	1,732,658	-	1,535,933	-
<b>Total Charity funds</b>		<b>1,792,294</b>	<b>-</b>	<b>1,595,569</b>	<b>-</b>

The consolidated financial statements on pages 20 to 39 were approved

by the Trustees on 15/11/22 and were signed on its behalf by:



..... Ian Cowley (Chair)

Company number: 11878746

**Consolidated Statement of Cash Flows**  
Year ended 31 March 2022

	Notes	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
<i>Net cash received from operating activities</i>	26	2,712,383	-
<b>Cash flows from investing activities:</b>			
Interest from investments		16	-
Transfer in of tangible fixed assets and investments		(432,262)	-
Proceeds from the sale of tangible fixed assets		2,270	-
Purchase of tangible fixed assets		(67,588)	-
<i>Net cash provided by / (used in) investing activities</i>		(497,564)	-
<b>Cash flows from financing activities:</b>			
Transfer of borrowing to Trust		625,921	-
Repayment of borrowing		(75,969)	-
<i>Net cash used in financing activities</i>		537,991	-
<i>Change in cash and cash equivalents in the year</i>		2,752,810	-
Cash and cash equivalents at the beginning of the year		-	-
<i>Cash and cash equivalents at the end of the year</i>	27	2,752,810	-

Notes and Accounting Policies  
Year ended 31 March 2022

1. Going concern

It is the view of the Trustees that the Charity is a going concern, this is on the basis that:

- We currently have 33 residential placements and we have budgeted to remain at this level, of capacity and income, for the foreseeable future. There is always a risk of mortality given the complex disabilities of the individuals we care for & support. Operationally and financially we manage this risk by having excellent commissioner relationships, which provides us with the security of a waiting list of potential new placements. This gives us the confidence to believe that the charity can maintain a minimum of 33 placements for the foreseeable future. We make the assumption that this number, may be reduced by one individual per annum and that it takes between around 3 to 6 months for a new placement to commence. We do not believe that the impact of such an event is significant in terms of future budgets & plans.
- With inflation a key concern, our fees were increased on average by 6.5% from April 2022, a welcome and much needed step forward (after years of little and even no % increases). With this precedent future increases are more likely but not guaranteed, in the budget we have assumed 3% from April 2023.
- The need to vacate our main retail warehouse and shop from the 17<sup>th</sup> April 2023 will result in a reduction in retail income and surplus when compared to the actual returns seen to date. Our prudent budgeting and cash forecasting, together with our risk management processes means that the actual impact is likely to be closer to £100k per annum in terms of future budgeted performance (income & surplus). Our budgeted retail annual surplus for 23/24 of £102k it is now being forecast to be closer to break even for the 23/24 financial year. Recovery plans have commenced (a new warehouse being the priority followed by a gradual increase in shops). This should lead to a gradual improvement in the retail financial performance, especially as our shops are principally located in lower income areas where the current demand is high. Something we see continuing given the challenging economic circumstances in the UK. Plans are being implemented to reduce the risk of our reliance on the surplus from our retail shops. We expect to see improvements in Fundraising (Community, Grants, Legacies & Corporates) during 2022. These activities are expected to further mitigate the loss of income in future years.
- Recruitment and retention of care and medical staff is an ongoing concern that has been identified and impacts on the number of placements we can care for and support. There is a well documented shortage of such staff in the sector and the current labour market favours those looking for employment in other industries. In common with the NHS and other care organisations retention is also an ongoing issue. Having the appropriate number of well-trained carers and medical staff is essential from both a care, regulatory and financial performance perspective. We are constantly monitoring how competitive our rates of pay are, in an effort to ensure our pay and benefits package remains attractive. Improvements in pay and conditions are balanced, as much as possible, with % increases in fee income we receive. In these challenging times our overall approach to recruitment and retention is under constant review and we are confident our approach does not put us at a competitive disadvantage. We do not underestimate the difficulties we face in this area of activity.
- Inflationary pressures:
  - Approximately 70% of the charity's costs relate to staffing due the high level of care and support the individuals who live at Dame Hannah's require. This cost is controlled by having set and funded staffing models for our current capacity/services and careful consideration of annual increases using all information available whilst balancing this as much as possible against % increases in our fee income.
  - Up to the 28<sup>th</sup> February 2023 the majority of our utility contracts will be on historically agreed excellent fixed rate tariffs. As a result up to this date for gas, and up to 31<sup>st</sup> October 2023 for electric, the charity has, and will be, protected from the current significant increases.
  - To mitigate the impact of the significant increases after these dates we are implementing plans to reduce our gas usage by 30%. This will be achieved by a reduction in our operational footprint (i.e. the more efficient use of space and taking some buildings out of commission), the more efficient use of our boilers (our boilers were upgraded last year), together with actions to reduce our use of electricity.

- Currently our gas & electric costs are only around 3% of total costs. There is a risk that these costs will increase but our mitigation plan is designed to ensure any cost increase will be manageable over the next 12 months. There remains the possibility these costs will continue to rise and there is the potential for difficulties in future years, which we are alive to.
- Up to the 31<sup>st</sup> March 2023 we are due to continue to receive around 50% of our PPE requirement from the government's PPE portal. This continues to reduce the impact of this potential cost pressure.
- There will be further inflationary cost pressures that the charity plans to manage through our risk management processes, working closely with our suppliers and by increasing our fundraising activities, which have been dormant for some time.
- The site requires improvements and investments and the charity has an operational budget of £150k per annum to keep essential projects progressing. Grant and Legacy receipts will also be used to make further improvements that will benefit our residential and day placements. Such expenditure is carefully controlled to budget by the Executive team on an ongoing basis.

With the significant support we have received during the year to March 2022 the financial position is manageable from a going concern perspective. Cash is forecast to remain relatively stable even with the continuing of settling deferred payments (mainly HMRC and Rent).

Following the repayment of deferred debt the forward cash position still remains manageable. Our greatest challenge is likely to be centered on staffing in common with all other organisations in this sector

Our risk management processes indicate that changes in the external environment may require us to update our operational and strategic assumptions. As a result, the Trustees and the executive regularly review and carefully consider the impacts on our financial performance, and we are confident of being able to put in place further actions if and when required to mitigate their effects.

On the basis of the recent significant cost reductions and the financial support that has been made available the Trustees consider that there are no material uncertainties in relation to being a going concern and accordingly the accounts have been prepared on a going concern basis.

### **Accounting policies**

The financial statements have been prepared under the historical cost convention. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition October 2019) and the Statement of Recommended Practice applicable to charities (Charities SORP (FRS102)) and the requirements of the Companies Act 2006.

The Charity constitutes a public benefit entity as defined by FRS 102.

### **Basis of Consolidation**

The consolidated financial statements incorporate the financial statements of the group and all group undertakings. These are adjusted, where appropriate, to conform to group accounting policies. Acquisitions are accounted for under the acquisition method. The results of the entity acquired is included in the group profit and loss account after the date control passes.

### **Legal status of the Charity**

The Charity is an incorporated Charity, registered in England and Wales. Its registered address is Woodland Road, Ivybridge, PL21 9HQ.

**2. Accounting policies (continued)**

**Income**

- **Voluntary income:**
  - General donations are accounted for when received, legacies are recognised when their entitlement, certainty and measurability have been established.
- **Other trading activities:**
  - Shops income: money raised from the Charity shops is recognised on receipt.
- **Income from charitable activities:**
  - Income is taken to the Statement of Financial Activities on a receivable basis.

**Expenditure**

- All expenditure is accounted for on an accruals basis.
- Operating leases: costs in respect of operating leases are charged on a straight line basis over the lease term.

**Fixed assets**

- **Tangible fixed assets:** the cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Items costing over £1,000 are capitalised, items costing less are written off in the year of purchase.
- Donated assets are capitalised at a value equivalent to market value at the date of donation.
- Depreciation is calculated so as to write off the cost of tangible fixed assets less their estimated residual values on a reducing balance basis, over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:

Improvements to leasehold buildings	5%
Fixtures, fittings and equipment	20%
Motor vehicles	25%
Trust website	20%

- **Investments:** listed investments are carried at the closing market value prevailing at the balance sheet date. Unlisted investments are carried at cost, less any provision needed to recognise a diminution in value. The net unrealised gains or losses on the revaluation of investments are taken to the Statement of Financial Activities.

**Current assets**

- **Stock:** stocks are valued at the lower of cost and net realisable value. Donated goods sold in Charity shops are thus valued (and insured) at zero cost.

## 2. Accounting policies (*continued*)

### Liabilities

- **Pensions**

Dame Hannah Rogers School contributes to 2 multi-employer defined benefit pension schemes, which are administered by the Teachers' Pension Scheme (TPS) and Devon County Council respectively (LGPS).

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of the pension over the employees' working lives with the charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. The TPS is a multi-employer scheme and there is insufficient information available to use defined benefit accounting. The TPS is therefore treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

In relation to the LGPS scheme the charity has reached agreement with Devon County Council to pay enhanced contributions on behalf of its employees in their scheme, for the years ending 31 March 2020 through to 31 March 2023, in order to meet past service deficits. Accrual provisions have been provided in the financial statements (see note 14).

- **Funds**

There are various types of funds which require separate disclosure. These are as follows:

- **Restricted funds:** donations or bequests received which the donor earmarks for specific purposes. Such purposes are within the overall aims of the organisation. These funds may be income only (where the capital must be retained) or income and capital (where the donation and the income there from may be utilised). The Endowment Fund arose from a disposal of a small parcel of land.
- **Designated funds:** the Charity may at its discretion set aside funds for specific purposes which would otherwise form part of the general funds of the organisation.
- **Unrestricted funds:** funds which are expendable at the discretion of the Trustee in the furtherance of the objects of the Charity.

- **Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments, except for listed investments (described above). These are classified as fair value through the profit and loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), and then remeasured at their fair value determined by reference to their market value at the balance sheet date. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### 3. Income from donations and legacies

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	20,529	782	21,311	-
Transfers in:				
Dame Hannah Rogers School	813,109	63,785	876,894	-
Hannahs (1988) Ltd	103,027	-	103,027	-
Legacies	129,131	-	129,131	-
Furlough Grant	11,294	-	11,294	-
Kick Start Grant	32,543	-	32,543	-
<b>Total</b>	<b>1,109,633</b>	<b>64,567</b>	<b>1,174,200</b>	<b>-</b>

### 4. Income from charitable activities

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Fees receivable	3,451,678	-	3,451,678	-
Covid grant support	29,318	-	29,318	-
Other income	107,795	-	107,795	-
<b>Total</b>	<b>3,588,791</b>	<b>-</b>	<b>3,588,791</b>	<b>-</b>

### 5. Income from other trading activities

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Income from charity shops	711,468	-	711,468	-
<b>Total</b>	<b>711,468</b>	<b>-</b>	<b>711,468</b>	<b>-</b>

### 6. Income from investments

	Unrestricted	Total
	2022	2021
	£	£
Interest and dividends	16	-

**7. Net income from trading activities of subsidiaries**

The taxable profits of Hannah's (1988) Ltd which arise from the operation of Charity shops are paid by Gift Aid to the Charity. Audited accounts are filed with the Registrar of Companies. A summary of the trading results is shown below:

<b>Profit and loss account</b>	<b>2022</b>
	<b>£</b>
<b>Turnover</b>	751,707
Operating expenses	<u>(350,816)</u>
<b>Operating profit</b>	<u>400,891</u>
Interest payable and similar charges	(536)
Interest receivable	<u>13</u>
<b>Net trading profit</b>	<u>400,368</u>
<b>Tax on profit on ordinary activities</b>	<u>-</u>
<b>Profit after taxation</b>	400,368
<b>Gift aid distribution</b>	(306,668)
	93,700
<b>Reserves b/f</b>	<u>103,027</u>
	<u><u>196,727</u></u>
<b>Balance sheet</b>	
Assets	<u>215,731</u>
Liabilities	<u>(19,002)</u>
Capital	<u>2</u>
Reserves	<u><u>196,727</u></u>

**8. Expenditure on raising funds**

	<b>Total</b>	<b>Total</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation	4,195	-
Other costs	<u>374,566</u>	-
	<u><u>378,761</u></u>	-

Included in expenditure on raising funds was restricted expenditure of £182 (2021 - £Nil).

**9. Analysis of expenditure on charitable activities**

Direct costs	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Staff costs	2,369,337	-	2,369,337	-
Premises costs	528,767	-	528,767	-
Supplies	76,098	-	76,098	-
Depreciation	32,462	4,749	37,211	-
Other	7,589	-	7,589	-
	<u>3,014,253</u>	<u>4,749</u>	<u>3,019,002</u>	<u>-</u>
<b>Governance costs (note 10)</b>	106,107	-	106,107	-
<b>Support costs (note 10)</b>	163,505	-	163,505	-
	<u>3,283,865</u>	<u>4,749</u>	<u>3,288,614</u>	<u>-</u>

Expenditure on charitable activities was £3,288,614 (2021 - £Nil) of which £3,283,865(2021 - £Nil) was unrestricted and £4,749 (2021 - £Nil) was restricted.

**10. Governance and support costs**

	Support costs	Governance costs	Total 2022	Total 2021	Basis of allocation
	£	£	£	£	
Management/admin staff salaries	163,505	40,876	204,381	-	Time spent
Legal and Professional	-	36,646	36,646	-	Governance
Other	-	28,585	28,585	-	Governance
	<u>163,505</u>	<u>106,107</u>	<u>269,612</u>	<u>-</u>	

**11. Net income**

Net income for the year is after charging:

	2022	2021
	£	£
(Loss)/Profit on disposal of fixed assets	1,549	-
Depreciation of leasehold assets	5,482	-
Depreciation of owned assets	35,925	-
Auditor's remuneration for audit services:		
Charity	5,000	-
Subsidiary	5,000	-
Non-audit services	5,000	-
Rental of shop premises - operating leases	98,281	-
Other operating leases	<u>29,032</u>	<u>-</u>

**12. Analysis of staff costs, Trustee's remuneration and expenses and the costs of key management personnel**

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Wages and salaries	2,256,583	-
Social security costs	166,655	-
Pension costs	54,773	-
Other staff costs	25,051	-
Apprenticeship levy	1,873	-
Agency fees	68,783	-
	2,573,718	-

The Trustee did not receive any remuneration or expenses as Trustee during the year.

The average number of full and part time employees during the year was 194 (2021: nil).

No employees earned over £60,000 in the period. The number of employees whose emoluments exceeded £60,000 based on a full year's salary is as follows: within the £60,000 - £70,000 band: 1 (2021: 2), within the £70,000 - £80,000 band:1 (2021: 1), 2 of the employees are members of one of the defined benefit pension schemes.

The key management personnel of the group comprises the Senior Management Team. The aggregate employee benefits payable to the key management personnel for the period were £142,899 (2021: £193,511). This included pension costs of £6,853 (2021 £19,530)

The Charity gives full fair consideration to applications for employment by disabled persons and has regard to their aptitudes and abilities. The Charity provides appropriate training, career development and promotion for all staff including the disabled employees.

**13. Taxation**

DHRT 2019 Limited is a registered Charity. As such it is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives provided that these profits and surpluses are applied solely for charitable purposes.

**14. Pension scheme**

An accrual provision has been recognised in the financial statements in respect of the past service deficit contribution on the Devon County Council pension scheme. The deficit is calculated based on an actuarial valuation of the scheme in 2019. It was agreed that the deficit would be funded by an increase in employer pension contributions of £36,810 in 2020/21, £38,152 in 2021/22 and £39,543 in 2022/23. In the current year accounts £39,543 (2021: £38,248) is included within creditors due within one year and £- (2021: £39,453) is included within creditors due after more than one year.

**15. Tangible fixed assets**

Group	Leasehold buildings	Fixtures, fittings and equipment	Motor vehicles	Trust website	Total
	£	£	£	£	£
<b>Cost or valuation</b>					
At 1 April 2021	-	-	-	-	-
Transfers in	191,465	1,925,589	189,677	41,276	2,348,007
Additions	29,730	37,858	-	-	67,588
Disposals	-	(690)	(35,700)	-	(36,390)
<b>At 31 March 2022</b>	<b>221,195</b>	<b>1,962,757</b>	<b>153,977</b>	<b>41,276</b>	<b>2,379,205</b>
<b>Depreciation</b>					
At 1 April 2021	-	-	-	-	-
Transfers in	8,774	1,709,354	166,822	35,795	1,920,745
Charge for year	6,106	30,355	4,215	730	41,406
Eliminated on disposals	-	-	(34,979)	-	(34,979)
<b>At 31 March 2022</b>	<b>14,880</b>	<b>1,739,709</b>	<b>136,058</b>	<b>36,525</b>	<b>1,927,172</b>
<b>Net book value</b>					
<b>At 31 March 2022</b>	<b>206,315</b>	<b>223,048</b>	<b>17,919</b>	<b>4,751</b>	<b>452,033</b>

**Charity**

	Leasehold buildings	Fixtures, fittings and equipment	Motor vehicles	Trust website	Total
	£	£	£	£	£
<b>Cost or valuation</b>					
At 1 April 2021	-	-	-	-	-
Transfers in	191,465	1,883,243	179,160	41,276	2,295,144
Additions	29,730	37,858	-	-	67,588
Disposals	-	(690)	(35,700)	-	(36,390)
<b>At 31 March 2022</b>	<b>221,195</b>	<b>1,920,411</b>	<b>143,460</b>	<b>41,276</b>	<b>2,326,342</b>
<b>Depreciation</b>					
At 1 April 2021	-	-	-	-	-
Transfers in	8,774	1,685,124	162,221	35,795	1,891,914
Charge for the year	6,106	27,639	2,736	730	37,211
Eliminated on disposals	-	-	(34,979)	-	(34,979)
<b>At 31 March 2022</b>	<b>14,880</b>	<b>1,712,763</b>	<b>129,978</b>	<b>40,989</b>	<b>1,894,146</b>
<b>Net book value</b>					
<b>At 31 March 2022</b>	<b>206,315</b>	<b>207,648</b>	<b>13,482</b>	<b>4,751</b>	<b>432,196</b>

On 31 July 2021 Dame Hannah Rogers School transferred all of its fixed assets at their net book value to Dame Hannah Rogers Trust 2019.

**16. Investments**

**Investments – unlisted**

**Group and Charity**

	<b>2022</b> £
Shares in Brain in Hand	<b>5,000</b>
 <b>Investments in subsidiaries (Charity only)</b>	
	<b>2022</b> £
Cost of shares in Hannah's (1988) Limited	<b>2</b>
Cost of shares in Hannahs Limited	<b>2</b>
	<b>4</b>

The investments of the Charity include the 2, £1 shares in Hannah's (1988) Ltd, a company incorporated in England and Wales, which represents the whole of the share capital. Hannah's (1988) Limited now operates nine charity shops, one in Ivybridge, six in Plymouth, one in Newton Abbot and one in Saltash, all selling donated goods. The profits earned by the company are passed to the Charity by means of a distribution under Gift Aid; the amount distributed to the Charity as at the year ended 31 March 2022 was £306,668 2021: £96,622). Hannah's (1988) Limited is registered in England, company number 02258879. Any remaining profits have been distributed post year end.

Hannahs Limited was incorporated on 20 April 1995 and was used to operate self-catering holidays for people with disabilities during the holidays. The company is currently dormant. It has two issued and fully paid ordinary £1 shares owned by Dame Hannah Rogers School. Hannahs Limited is registered in England, company number 03047816.

Both company's registered address is that of the Charity.

**17. Stock**

	<b>Group</b>		<b>Charity</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Food and other stock	<b>37,437</b>	-	<b>37,437</b>	-

**18. Debtors**

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade debtors	275,642	-	272,778	-
Prepayments and accrued income	165,657	-	135,122	-
Other debtors	50,350	-	45,028	-
	<b>491,649</b>	<b>-</b>	<b>452,928</b>	<b>-</b>

**19. Creditors - Amounts falling due within one year**

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Bank loans – (note 20)	40,000	-	40,000	-
Other loans – unsecured (note 20)	50,000	-	50,000	-
Trade creditors	238,977	-	236,406	-
Amounts owed to group undertakings	-	-	51,812	-
Accruals and deferred income	467,220	-	455,620	-
Other taxation and social security	515,177	-	515,177	-
Obligations under finance lease (note 21)	9,800	-	7,930	-
Other creditors	58,180	-	58,180	-
	<b>1,379,354</b>	<b>-</b>	<b>1,415,125</b>	<b>-</b>

**20. Creditors – Amounts falling due after one year**

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Bank loans - CBIL	130,000	-	130,000	-
Other loans - unsecured	300,000	-	300,000	-
Obligations under finance lease (note 21)	13,022	-	10,061	-
Other creditors	124,259	-	124,259	-
	<b>567,281</b>	<b>-</b>	<b>564,320</b>	<b>-</b>

The bank loan has a credit period of 72 months, the first 12 months interest is repaid by the UK Government, repayments commence after 12 months with a stress interest base rate of 3.5%. The loan is unsecured.

The unsecured loan is interest free and is repayable in equal annual instalments over a ten-year period.

**21. Obligations under finance lease**

The finance lease relates to the SOPHOS Firewall and a server recognised within the fixtures, fittings and equipment category of tangible fixed assets and a Citroen van recognised with motor vehicles in fixed assets.

	<b>Group and Charity</b>			
	<b>Minimum lease payments</b>		<b>Present value of minimum lease payments</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Within one year	12,712	-	9,800	-
Between one and five years	20,524	-	13,022	-
	<b>33,236</b>	-	<b>22,822</b>	-
Less: future finance charges	<b>(10,414)</b>	-	-	-
Present value of lease obligations	<b>22,822</b>	-	<b>22,822</b>	-
<b>Included in the financial statements as:</b>				
Current obligations under finance lease			9,800	-
Non-current obligations under finance lease			13,022	-
			<b>22,822</b>	-

The finance lease is secured by the lessor's title to the leased assets which have a carrying value of £21,268 (2021: £30,791). The Trustee considers that the carrying amount of the obligation under finance lease is approximate to its fair value.

22. Fund balances	Balance Brought Forward	Incoming Resources	Resources Expended	Transfers	Balance 31 March 2022
Group	£	£	£	£	£
<b>Restricted Funds</b>					
Other	-	64,567	(4,931)	-	59,636
<b>Unrestricted Funds</b>					
Unrestricted General funds	-	5,409,908	(3,677,250)	-	1,732,658
<b>At 31 March 2022</b>	<b>-</b>	<b>5,474,475</b>	<b>(3,682,181)</b>	<b>-</b>	<b>1,792,294</b>

On 31 July 2021 the assets and liabilities of Dame Hannah Rogers School were transferred in full to Dame Hannah Rogers Trust 2019 Ltd. Included within these were restricted funds amounting to £63,785. All restrictions have been transferred with the respective funds and are disclosed below as appropriate.

During the period to March 2022 Unrestricted Incoming Resources total £5,409,908 and Unrestricted Resources Expended total £3,677,250. This leaves an Unrestricted Funds balance of £1,732,658. Included within this Unrestricted Balance at the 31<sup>st</sup> March 2022 are £457,033 of Fixed Assets (some are represented within the restricted funds balance) that are essential for the operations of the Charity and are not realisable for funding specific projects or other funding requirements. As per the Reserves Policy, free reserves are represented by unrestricted funds less fixed assets. At 31 March 2022 free reserves stood at £1,324,993 (2021 - £0).

#### Unrestricted General Funds

The Trustee Board believes that in order to ensure the continued provision of our services to the Charity's beneficiaries in the event of an unexpected reduction in funding or incurring of unplanned expenditure, the Charity should hold free reserves from which it can draw down. Following the decisive action to reduce costs and repay all bank borrowing it is the Trustee's aim to trade successfully and maintain free reserves to cover a minimum of 3 months' worth of operating costs. With monthly operating costs totaling on average £454,000 per month the operating reserve requirement is £1,362,000. As the required level of reserves has not yet been reached there are currently no free reserves available to directly support the exciting and necessary operational and fixed asset plans of the charity. In order to be able to achieve the necessary improvements to our operations and property, grant and other fundraising support will be essential over the next 24 months.

#### Unrestricted Designated Funds

At present, the Charity does not have any unrestricted designated funds.

The Charity maintains its free reserves to a minimum of 3 months worth of operating costs. Once the Charity achieves this through ongoing improved financial performance and increased external support for the essential and highly valuable care services provided, the Trustee board aims to set up Unrestricted Designated Funds that will support some of the necessary investment in the following key areas over the next 24 months:

- Staff Retention and Recruitment Fund – with the current staffing crisis in social care further investment in our highly valued and dedicated staff will be essential.
- Energy Crisis Fund – to support both energy efficiency where possible/advisable and support the expected significant increase in costs from January 2023 onwards (when the current fixed rates begin to be renewed).
- Residential Accommodation Improvement Fund – including improvements at all 7 residential buildings.
- Activity Areas Improvements Fund – including but not limited to the Hydro-therapy pool, Sensory rooms, Sensory gardens, Improved site accessibility, Grounds.
- Site Development Fund – a feasibility study has been completed. Significant future funding will be required to ensure that the Charity can make the best possible use of the site it operates from.

Without additional funding support, it will be extremely difficult for the Charity to be able to meet these additional significant challenges and be able to continue to deliver and improve on the excellent level of care and support provided. In the short term Trustees are aware that it is likely that the Unrestricted General Reserve will be required to support some of these significant but necessary cost pressures and further Charitable support will be required to ensure that the charity can continue to deliver its highly valued services into the future and be able to keep an appropriate level of Unrestricted General Reserves.

### **Other Restricted Funds** include:

- Various donors – BOMA 7 Wheelchair. Funds transferred depreciation of £528 has been charged against this fund, leaving a balance carried forward at the year-end of £1,708.
- Leather Sellers Company/Lord Tavernors - in prior years £50,000 was received to purchase a minibus. Fund transferred depreciation of £2,774, has been charged against this fund, leaving an undepreciated fund carried forward of £8,972.
- ATASS Foundation – fund of £4,627 transferred and carried forward at the year end.
- Funds raised from various donors towards Hydro equipment and sensory toys for Ivybridge of £3,572 transferred and carried forward at the year end.
- The Clemas Trust £2,520 income was spent on fixed assets in 2018. Funds transferred depreciation of £216 has been charged against this fund, leaving a balance carried forward at the year-end of £914.
- League of Friends Newton Abbot Hospitals – income was received in 2018 for the purchase of wheel chair clamping equipment, Hydrotherapy pool replacement trolley and hoist, hydro changing trolley, overhead tracking and hoisting equipment, a mobile hoist and Defib Tech Lifeline and associated fixing costs. Funds transferred depreciation of £989 has been charged against this fund, leaving a balance carried forward at the year-end of £4,182.
- Bruce Wake Charitable Trust – income of £2,500 was received in 2018 towards a Veloplus wheelchair bike, along with a further £4,400 in 2019 - £1,400 from The Hedley Foundation and £3,000 giving a total fund of £6,900. The fund was spent in full in the on fixed assets in 2020, fund balance transferred depreciation of £949 has been charged against this fund, leaving a balance carried forward at the year-end of £4,014.
- Percy Billington Charity – income of £4,420 was received for the purchase of a main swing platform for sensory therapy. This income was spent on fixed assets in 2018. Funds transferred depreciation of £431 has been charged against this fund, leaving a balance carried forward at the year-end of £1,823.
- Kitchen appeal raised £5,982 in 2020 which was spent in full on a new kitchen in the adult bungalows. Funds transferred depreciation of £267 was charged against the fund in the year, a further donation to the fund of £25 was received in the year leaving a balance carried forward at the year-end of £5,156.
- In 2020 funds of £5,118 were received from The Edward Gostling Foundation towards the lighting in the car park, this was spent in full. Funds transferred depreciation charged in the year £230, leaving a balance carried forward at the year-end of £4,387.
- In 2020 funds of £24,213 were received from The Edward Gostling Foundation in respect of capital and restructure match funding. Funds transferred depreciation charged £601 leaving £12,952 carried forward at the year-end.

**23. Analysis of net assets between funds**

Group	Fixed assets £	Investments £	Current assets £	Liabilities £	Total £
<b>Restricted Funds</b>					
Other Funds	49,368	-	10,268	-	59,636
	<b>49,368</b>	<b>-</b>	<b>10,268</b>	<b>-</b>	<b>59,636</b>
<b>Other Funds/Reserves</b>					
Unrestricted Funds	407,665	5,000	3,271,628	(1,946,635)	1,732,658
<b>Total</b>	<b>457,033</b>	<b>5,000</b>	<b>3,281,896</b>	<b>(1,946,635)</b>	<b>1,797,294</b>

**24. Operating leases**

*Operating leases where the Group and Charity is lessee*

At 31 March 2021 the total of future minimum lease payments under non-cancellable operating leases (including shop premises) for each of the following periods were as follows:

	Group		Charity	
	2022 £	2021 £	2022 ££	2021 £
Not later than one year	391,770	-	302,000	-
Later than one year and not later than five years	1,332,286	-	1,208,000	-
Later than five years	4,785,800	-	4,785,800	-
	<b>6,509,856</b>	<b>-</b>	<b>6,295,800</b>	<b>-</b>

**25. Related party transactions**

In the year the Charity received continued financial support from its Landlord, The Edward Gostling Foundation (EGF) a grant making charity and owner of the freehold land and buildings in Ivybridge from which the Charity operates. From 1<sup>st</sup> July 2020 in agreement with DHRT 2019's Directors, EGF reduced the Charity's annual operating lease rental agreement (through a Deed of Variation signed on the 14<sup>th</sup> May 2020) from £353,200 to £250,000 per annum, with deferred rental payments for 12 months from the 1<sup>st</sup> July 2020. In addition, EGF has provided the Charity with concessionary loans totaling £500K repayable over 10 years. Mrs C Erwood – a director of DHRT 2019, is a Trustee of EGF and Chair of its Audit & Compliance Sub-Committee. Mrs Erwood resigned as a Director/Trustee on 1 August 2022.

There were no other related party transactions of any significance that required disclosure during the year. All Directors have declared an interest when appropriate.

## 26. Reconciliation of net expenditure to net cash outflow from operating activities

	2022 £	2021 £
<b>Net income for the year</b>	1,792,294	-
<b>Adjustments for:</b>		
Depreciation charges	41,406	-
Interest from investments	(16)	-
Loss/(Profit) on disposal of tangible assets	(1,549)	-
Decrease / (increase) in stocks	(37,437)	-
Decrease / (increase) in debtors	(491,649)	-
(Decrease)/increase in creditors	1,409,334	-
<b>Net cash received from / (used in) operating activities</b>	2,712,383	-

## 27. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	2,752,810	-
Overdraft facility repayable on demand	-	-
<b>Total cash and cash equivalents</b>	2,752,810	-

## 28. Analysis of changes in net funds

	At 1 April 2021 £	Transfers in from DHRS £	Cash-flows £	At 31 March 2022 £
Cash	-	2,322,881	429,929	2,752,810
Loans falling due in less than one year	-	(86,667)	(3,333)	(90,000)
Loans falling due after more than one year	-	(510,000)	80,000	(430,000)
	-	1,726,214	506,596	2,232,810

## 29. Acquisition of Dame Hannah Rogers School

On the 31 July 2021 the net assets of Dame Hannah Rogers School were transferred to Dame Hannah Rogers Trust 2019. A summary of the assets and liabilities transferred are shown below:

	Value reported by DHRS £	Fair value adjustments £	Transfer in recognised £
<b>Tangible fixed assets</b>			
Tangible assets	403,230	-	403,230
Investments	10,004	-	10,000
<b>Current Assets</b>			
Stock	24,008	-	24,008
Debtors	493,430	-	493,430
Cash at bank and in hand	2,322,881	-	2,322,881
<b>Creditors</b>			
Due in one year	(1,866,659)	-	(1,866,659)
Due after one year	(510,000)	-	(510,000)
<b>Net assets</b>	876,894	-	876,894