

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.

Company number	11878746
Charity number	1194836
Registered Office	Woodland Road Ivybridge Devon PL21 9HQ
Auditor	PKF Francis Clark Chartered Accountants North Quay House Sutton Harbour Plymouth PL4 0RA
Solicitors	Tozers Solicitors LLP Broadwalk House Southernhay West Exeter Devon EX1 1UA
Insurance advisors	Marsh Commercial 3 rd Floor 26 Lockyer Street Plymouth PL1 2QW
Charity Website	www.discoverhannahs.org

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:

Ian Cowley	Chair (Appointed Vice Chair 27 July 2021, Appointed Chair 12 October 2021, Appointed Executive Chair 12 April 2022)
Professor David Coslett	Chair (Retired from the Board 12 October 2021)
Paul Boys	Director
Simon Morris	Director
Chris Erwood	Director (Resigned 1 August 2022)
Judith Gentry	Director (Appointed 30 April 2021, Resigned 1 August 2022)
Tony Lumb	Director (Appointed 21 July 2022)

Officers and Key Employees of Dame Hannah Rogers Trust 2019 Limited

James Derrick	Director of Finance & Company Secretary
Wayne Fulton	Director of Adult Services
Marc Chudley	Registered Manager (Hannahwood Transitions & Hannahwood Mews)
John McDonald	Registered Manager (Arthur Care Home)
Daniel Burke	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.

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 (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 1st 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

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 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 alot 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 know 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/Foundations, 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 31st 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 12th 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 17th 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 1st 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:

	2022	2021
	£	£
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 31st 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 1st July 20. To further assist us during Covid, the first year of these reduced payments was also deferred. From the 1st 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 10th 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 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.
- 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 17th 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 28th 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 31st 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 31st 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.

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 existing 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:

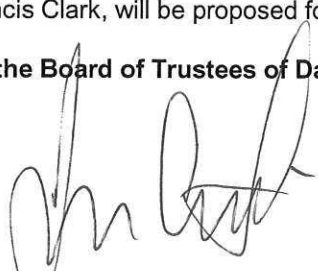
- So far as we are aware, there is no relevant audit information of which the Charity's auditor is unaware; and
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

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

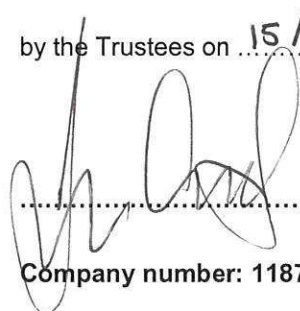
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	3	1,109,633	64,567	1,174,200	-
Charitable activities	4	3,588,791	-	3,588,791	-
Other trading activities	5	711,468	-	711,468	-
Investment income	6	16	-	16	-
Total income		5,409,908	64,567	5,474,475	-
Expenditure on:					
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	-
Total expenditure		3,677,250	4,931	3,682,181	-
Net gains on investments				-	-
Net (expenditure)/income	11	1,732,658	59,636	1,792,294	-
Transfer between funds		-	-	-	-
Net movement in funds		1,732,658	59,636	1,792,294	-
Reconciliation of funds:					
Total funds brought forward		-	-	-	-
Total funds carried forward		1,732,658	59,636	1,792,294	-

Balance Sheet 31 March 2022

		Group		Charity	
	Notes	2022 £	2021 £	2022 £	2021 £
Fixed assets:					
Tangible assets	15	452,033	-	432,196	-
Investments	16	5,000	-	5,004	-
Total fixed assets		457,033	-	437,200	-
Current assets:					
Stocks	17	37,437	-	37,437	-
Debtors	18	491,649	-	452,928	-
Cash at bank and in hand		2,752,810	-	2,647,449	-
Total current assets		3,281,896	-	3,137,814	-
Liabilities:					
Creditors: amounts falling due within one year	19	1,379,354	-	1,415,125	-
Net current assets/ (liabilities)		1,902,542	-	1,722,689	-
Total assets less current liabilities		2,359,575	-	2,159,889	-
Creditors: amounts falling due after more than one year	20	567,281	-	564,320	-
Total net assets		1,792,294	-	1,595,569	-
The funds of the Charity:					
Restricted funds	22	59,636	-	59,636	-
Unrestricted funds	22	1,732,658	-	1,535,933	-
Total Charity funds		1,792,294	-	1,595,569	-

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 £
Cash flows from operating activities:			
<i>Net cash received from operating activities</i>	26	2,712,383	-
Cash flows from investing activities:			
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)	-
Cash flows from financing activities:			
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	-
<i>Cash and cash equivalents at the beginning of the year</i>		-	-
<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 17th 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 28th 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 31st 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 31st 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	-
Total	1,109,633	64,567	1,174,200	-

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	-
Total	3,588,791	-	3,588,791	-

5. Income from other trading activities

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Income from charity shops	711,468	-	711,468	-
Total	711,468	-	711,468	-

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:

Profit and loss account	2022
	£
Turnover	751,707
Operating expenses	(350,816)
Operating profit	400,891
Interest payable and similar charges	(536)
Interest receivable	13
Net trading profit	400,368
Tax on profit on ordinary activities	-
Profit after taxation	400,368
Gift aid distribution	(306,668)
	93,700
Reserves b/f	103,027
	196,727
Balance sheet	
Assets	215,731
Liabilities	(19,002)
Capital	2
Reserves	196,727

8. Expenditure on raising funds

	Total	Total
	2022	2021
	£	£
Depreciation	4,195	-
Other costs	374,566	-
	378,761	-

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	-
	3,014,253	4,749	3,019,002	-
Governance costs (note 10)	106,107	-	106,107	-
Support costs (note 10)	163,505	-	163,505	-
	3,283,865	4,749	3,288,614	-

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
	163,505	106,107	269,612	-	

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	29,032	-

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
	£	£	£	£	£
Cost or valuation					
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)
At 31 March 2022	221,195	1,962,757	153,977	41,276	2,379,205
Depreciation					
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)
At 31 March 2022	14,880	1,739,709	136,058	36,525	1,927,172
Net book value					
At 31 March 2022	206,315	223,048	17,919	4,751	452,033

Charity

	Leasehold buildings	Fixtures, fittings and equipment	Motor vehicles	Trust website	Total
	£	£	£	£	£
Cost or valuation					
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)
At 31 March 2022	221,195	1,920,411	143,460	41,276	2,326,342
Depreciation					
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)
At 31 March 2022	14,880	1,712,763	129,978	40,989	1,894,146
Net book value					
At 31 March 2022	206,315	207,648	13,482	4,751	432,196

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

	2022 £
Shares in Brain in Hand	5,000
Investments in subsidiaries (Charity only)	
	2022 £
Cost of shares in Hannah's (1988) Limited	2
Cost of shares in Hannahs Limited	2
	4

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

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Food and other stock	37,437	-	37,437	-

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	-
	491,649	-	452,928	-

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	-
	1,379,354	-	1,415,125	-

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	-
	567,281	-	564,320	-

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	
	2022 £	2021 £	2022 £	2021 £
Within one year	12,712	-	9,800	-
Between one and five years	20,524	-	13,022	-
	<u>33,236</u>	<u>-</u>	<u>22,822</u>	<u>-</u>
Less: future finance charges	(10,414)	-	-	-
Present value of lease obligations	<u>22,822</u>	<u>-</u>	<u>22,822</u>	<u>-</u>
Included in the financial statements as:				
Current obligations under finance lease			9,800	-
Non-current obligations under finance lease			<u>13,022</u>	<u>-</u>
			<u>22,822</u>	<u>-</u>

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

Group	Balance Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Balance 31 March 2022 £
Restricted Funds					
Other	-	64,567	(4,931)	-	59,636
Unrestricted Funds					
Unrestricted General funds	-	5,409,908	(3,677,250)	-	1,732,658
At 31 March 2022	-	5,474,475	(3,682,181)	-	1,792,294

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 31st 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 £
Restricted Funds					
Other Funds	49,368	-	10,268	-	59,636
	49,368	-	10,268	-	59,636
Other Funds/Reserves					
Unrestricted Funds	407,665	5,000	3,271,628	(1,946,635)	1,732,658
Total	457,033	5,000	3,281,896	(1,946,635)	1,797,294

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	-
	6,509,856	-	6,295,800	-

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 1st 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 14th May 2020) from £353,200 to £250,000 per annum, with deferred rental payments for 12 months from the 1st 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 £
Net income for the year	1,792,294	-
Adjustments for:		
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	-
Net cash received from / (used in) operating activities	2,712,383	-

27. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	2,752,810	-
Overdraft facility repayable on demand	-	-
Total cash and cash equivalents	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 £
Tangible fixed assets			
Tangible assets	403,230	-	403,230
Investments	10,004	-	10,000
Current Assets			
Stock	24,008	-	24,008
Debtors	493,430	-	493,430
Cash at bank and in hand	2,322,881	-	2,322,881
Creditors			
Due in one year	(1,866,659)	-	(1,866,659)
Due after one year	(510,000)	-	(510,000)
Net assets	876,894	-	876,894