

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

(A company limited by guarantee)

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

Company registration number: 11878746

Charity registration number: 1194836

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

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**Dame Hannah Rogers Trust 2019 Limited**

**Reference and Administrative Details**

<b>Trustees</b>	Professor David Coslett (Chair)
	Paul Boys
	Simon Morris
	Tony Lumb
	Nigel Godefroy
	Katie Jones (appointed 17 April 2024)
	Nikki Henderson (appointed 17 April 2024)
	Nicola Kelly (appointed 16 July 2024)
	James Derrick, Director of Finance and Company Secretary
	Wayne Fulton, Director of Care Services
<b>Senior Management / Leadership Team</b>	Samantha Bryant, Clinical Lead
	Louise Hookins, Registered Manager (Hannahwood Transitions)
	Karen Palmer, Registered Manager (Hannahwood Mews)
	Kim Bindon, Registered Manager (Arthur Care Home)
	Daniel Burke, Head of Fundraising & Retail
	Chris Alphey, Head of IT
<b>Charity Registration Number</b>	1194836
<b>Company Registration Number</b>	11878746
	The charity was incorporated on 13 March 2019.

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

### **Reference and Administrative Details**

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



# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

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

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

### Core values

Our charitable objects are...

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

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

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

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

### The need

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

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

### Mission

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

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

# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

### Who we are

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

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

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



### Why our work is important

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

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

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

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

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



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

### **Trustees' Report**

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

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

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

#### **Our Aims:**

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

#### **Our Objectives:**

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

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

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

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

### **Trustees' Report**

#### **Philosophy of Care**

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

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

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

#### **Staff Values**

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

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

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

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

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

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



# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

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

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

### Our Services

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

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

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

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

### Physical Health & Wellbeing

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

### Mental Health & Emotional Wellbeing

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

### Social Inclusion & Personal Development

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

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

### **Trustees' Report**

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

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

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

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

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

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

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



# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

### **Our Facilities**

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

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

### **Fundraising disclosures**

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

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

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

### **Public benefit**

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

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

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

### **Trustees' Report**

#### **Charity Shops and Fundraising**

##### **Acknowledgements**

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

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

- The Edward Gostling Foundation
- Lloyds Bank
- Tozers Solicitors

Trusts and Foundations:

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

Corporate Supporters:

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

Campaigns and Community Fundraising more than £500:

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



# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

- Vanstone Family sales in aid of Dame Hannahs

### Charity Shops

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

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

### Our current and future plans

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

#### Charity plans

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

#### Operational plans

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

#### Financial overview

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

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

## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report

- Residential growth is progressing well as we reached 36 residents during December 24 (an increase of 6 since January 2024). We had planned for 38 residents, however were unable to reach that target within the financial year. Action has been taken to get this back on track.

- Further to the opening of the South Brent Charity Shop (now 9 in total), income has shown continued improvement since May 2024.

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

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

#### Financial review

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

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

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

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



# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

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

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

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

### Financial review - Going Concern

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

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

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

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

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

# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

### Reserves policy

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

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

### Pay policy statement

#### Introduction and Purpose

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

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

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

#### Legislative Framework

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

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



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

### **Trustees' Report**

#### **Pay Structure**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Dame Hannah Rogers Trust 2019 Limited

## Trustees' Report

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

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

### ***Organisational structure***

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

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

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

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

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

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

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

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

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

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

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

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

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



## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report



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

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

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



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

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

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

## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report



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

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

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





## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report

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

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

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

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

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

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

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



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

### **Trustees' Report**

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

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

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

### **Trading Companies**

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

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

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

### **Risk Management**

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

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

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



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

### **Trustees' Report**

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

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

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

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

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

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

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

## Dame Hannah Rogers Trust 2019 Limited

### Trustees' Report

#### Statement of trustees' responsibilities

The trustees (who are also the directors of Dame Hannah Rogers Trust 2019 Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

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

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

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

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



Professor David Coslett (Chair)  
Trustee



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

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

#### **Opinion**

We have audited the financial statements of Dame Hannah Rogers Trust 2019 Limited (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 March 2025, which comprise the Consolidated Statement of Financial Activities, Consolidated Balance Sheet, , Balance Sheet, Consolidated Statement of Cash Flows, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

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

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

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

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

We have nothing to report in this regard.

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

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

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

#### **Matters on which we are required to report by exception**

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

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of trustees' responsibilities (set out on page 22), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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



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

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

#### **Auditor responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

## Dame Hannah Rogers Trust 2019 Limited

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

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

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

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

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

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

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

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



## Dame Hannah Rogers Trust 2019 Limited

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

#### Use of our report

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

Signed by:

*Louise Bridgett*

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

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

08 December 2025

Date:.....

# Dame Hannah Rogers Trust 2019 Limited

## Consolidated Statement of Financial Activities

Year Ended 31 March 2025

(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	69,314	28,329	97,643
Charitable activities	4	6,642,612	-	6,642,612
Other trading activities	5	480,983	-	480,983
Investment income	6	24,617	-	24,617
Total income		<u>7,217,526</u>	<u>28,329</u>	<u>7,245,855</u>
<b>Expenditure on:</b>				
Raising funds	7	(490,686)	(4,299)	(494,985)
Charitable activities	8	(6,635,277)	(18,369)	(6,653,646)
Financing costs		<u>(78,809)</u>	<u>-</u>	<u>(78,809)</u>
Total expenditure		<u>(7,204,772)</u>	<u>(22,668)</u>	<u>(7,227,440)</u>
Net income		<u>12,754</u>	<u>5,661</u>	<u>18,415</u>
Net movement in funds		12,754	5,661	18,415
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,883,766</u>	<u>445,234</u>	<u>2,329,000</u>
Total funds carried forward	21	<u>1,896,520</u>	<u>450,895</u>	<u>2,347,415</u>

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

## Dame Hannah Rogers Trust 2019 Limited

### Consolidated Statement of Financial Activities

Year Ended 31 March 2025

(Including Consolidated Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	37,114	250,929	288,043
Charitable activities	4	5,898,360	-	5,898,360
Other trading activities	5	389,903	-	389,903
Investment income	6	13,841	-	13,841
Total income		<u>6,339,218</u>	<u>250,929</u>	<u>6,590,147</u>
<b>Expenditure on:</b>				
Raising funds	7	(440,256)	(3,504)	(443,760)
Charitable activities	8	(6,022,318)	(7,983)	(6,030,301)
Financing costs		<u>(4,544)</u>	<u>-</u>	<u>(4,544)</u>
Total expenditure		<u>(6,467,118)</u>	<u>(11,487)</u>	<u>(6,478,605)</u>
Net (expenditure)/income		(127,900)	239,442	111,542
<b>Other recognised gains and losses</b>				
Other gains		<u>8,696</u>	<u>-</u>	<u>8,696</u>
Net movement in funds		(119,204)	239,442	120,238
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>2,002,970</u>	<u>205,792</u>	<u>2,208,762</u>
Total funds carried forward	21	<u>1,883,766</u>	<u>445,234</u>	<u>2,329,000</u>

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

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


# Dame Hannah Rogers Trust 2019 Limited

## Consolidated Balance Sheet

31 March 2025

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

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

  
 Professor David Coslett (Chair)  
 Trustee

# Dame Hannah Rogers Trust 2019 Limited

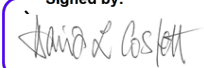
## Balance Sheet

31 March 2025

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

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

Signed by:



.....F31677C977E7435.....  
Professor David Coslett (Chair)  
Trustee

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



# Dame Hannah Rogers Trust 2019 Limited

## Consolidated Statement of Cash Flows

Year Ended 31 March 2025

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

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

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

# Dame Hannah Rogers Trust 2019 Limited

## Statement of Cash Flows

Year Ended 31 March 2025

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

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

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

# **Dame Hannah Rogers Trust 2019 Limited**

## **Notes to the Financial Statements**

**Year Ended 31 March 2025**

### **1 Charity status**

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

The address of its registered office is:

Woodland Road

Ivybridge

Devon

PL21 9HQ

The principal place of business is:

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

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

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

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (effective January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Basis of preparation**

Dame Hannah Rogers Trust 2019 Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Basis of consolidation**

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2025. These are adjusted, where appropriate, to conform to group accounting policies. Acquisitions are accounted for under the acquisition method. The results of the entity acquired is included in the group Statement of Financial Activities after the date control passes.

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



# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### **Income and endowments**

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

### **Donations and legacies**

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

### **Gifts in kind**

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

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

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

### **Other trading activities**

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

### **Income from charitable activities**

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

### **Expenditure**

All expenditure is accounted for on an accruals basis.

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

### **Governance costs**

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

Dame Hannah Rogers Trust 2019 Limited

Notes to the Financial Statements

Year Ended 31 March 2025

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

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

Depreciation and amortisation

No depreciation is charged in the year of purchase. Non land and building assets are removed from the asset register within 15 years of purchase. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold land and buildings	5% reducing balance
Leasehold improvements	5% reducing balance
Fixture, fittings and equipment	20% reducing balance
Motor vehicles	25% reducing balance
Trust website	20% reducing balance

Research and development

Research and development expenditure is written off as incurred.

Fixed asset investments

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

Stock

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

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

### **Notes to the Financial Statements**

**Year Ended 31 March 2025**

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

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

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

#### **Fund structure**

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

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

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



# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### 3 Income from donations and legacies

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

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

### 4 Income from charitable activities

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

### 5 Income from other trading activities

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

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### 6 Investment income

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

### 7 Expenditure on raising funds

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

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations		<u>58,095</u>	<u>4,299</u>	<u>62,394</u>	<u>71,229</u>

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

#### b) Costs of trading activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fundraising trading costs; Fundraising		<u>432,591</u>	<u>432,591</u>	<u>372,531</u>
		<u>432,591</u>	<u>432,591</u>	<u>372,531</u>

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

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### 8 Expenditure on charitable activities

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

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



# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### 9 Analysis of governance and support costs

#### Support costs allocated to other expenditure

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

#### Support costs allocated to other expenditure

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

### 10 Net incoming/outgoing resources

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

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

Dame Hannah Rogers Trust 2019 Limited

Notes to the Financial Statements

Year Ended 31 March 2025

11 Trustees' remuneration and expenses

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

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

12 Staff costs

The aggregate payroll costs were as follows:

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

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

	2025 No	2024 No
Employees	<u>205</u>	<u>193</u>

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

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

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

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

13 Taxation

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

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### 14 Tangible fixed assets

#### Group

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



# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### Charity

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

### 15 Fixed asset investments

#### Group

#### Other investments

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

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### Charity

	2025 £	2024 £
Other investments	5,000	5,000

### Shares in group undertakings and participating interests

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

### Other investments

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

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

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

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

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### 16 Stock

	2025	Group	2025	Charity
	£	2024	£	2024
	£	£	£	£
Stocks	21,645	18,770	21,645	18,770

### 17 Debtors

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



# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

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

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

### Deferred income

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

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

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

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

##### Bank loans consist of:

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

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

##### Other loans consist of:

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

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

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

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

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

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

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

#### Operating lease commitments

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

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

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

### Pension scheme

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

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



# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### 21 Funds

#### Group

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

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

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

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### Charity

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



# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### Unrestricted General Funds

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

### Unrestricted Designated Funds

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

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

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

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

# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

### Year Ended 31 March 2025

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

#### Restricted Funds include:

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



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

### **Notes to the Financial Statements**

#### **Year Ended 31 March 2025**

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



# Dame Hannah Rogers Trust 2019 Limited

## Notes to the Financial Statements

Year Ended 31 March 2025

### 22 Analysis of net assets between funds

#### Group

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

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

Year Ended 31 March 2025

#### Charity

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

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

#### 23 Analysis of changes in net debt

##### Group

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

## Dame Hannah Rogers Trust 2019 Limited

### Notes to the Financial Statements

#### Year Ended 31 March 2025

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

#### 24 Related party transactions

##### Group

There were no related party transactions in the year.

##### Charity

There were no related party transactions in the year.