

DIVERSE ABILITIES PLUS LTD.

England & Wales · Charity number 282197

Details

Other names	DORSET SCOPE LIMITED, DORSET SCOPE
Status	Registered
Legal form	Charitable company
Company number	01540805
Registered	1981-04-30
Register	View on the Charity Commission register

Contact

Address	Diverse Abilities Head Office Langside School Langside Avenue Poole BH12 5BN
Phone	01202718266
Email	info@diverseabilities.org.uk
Website	www.diverseabilities.org.uk

Activities

Objects: TO PROMOTE THE CARE, WELFARE, INTEREST, TREATMENT, EDUCATION AND ADVANCEMENT IN THE COUNTY OF DORSET(OR IN THE EVENT OF ANY LOCAL GOVERNMENT RE-ORGANISATION IN AN EQUIVALENT AREA) AND SURROUNDING DISTRICTS OF SPASTICS (WHICH EXPRESSION IN THESE PRESENTS SHALL MEAN AND INCLUDE PERSONS SUFFERING FROM ANY FORM OF CEREBRAL PALSY) AND OTHER HANDICAPPED PERSONS.

Activities: Diverse Abilities' mission is to enable children and adults with disabilities to achieve their full potential by providing a lifetime of sustainable support and educational services. We offer the broadest choice of high quality services tailored to individual needs and support people primarily across Dorset and West Hampshire local authority areas, but further afield if required.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Accommodation/housing
- **Who:** People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** COUNTY OF DORSET AND SURROUNDING DISTRICTS
- Bournemouth
- Dorset
- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£10,422,143	£10,584,594	£8,730,518	411
2024-03-31	£9,567,780	£9,307,822	£8,892,969	381
2023-03-31	£8,334,346	£8,450,337	£8,633,011	372
2022-03-31	£7,962,306	£7,785,178	£8,682,393	379
2021-03-31	£7,470,830	£6,940,029	£7,247,237	402

Trustees

Name	Role	Appointed
John Smith	Chair	2013-10-16
Andrew Morris		2025-11-20
Annie Jenkison		2025-11-20
Geoff Ridgway		2015-12-01
Jonathan David Gibson		2022-04-01
Lucy Lucas- Rowe		2019-01-23
MARTIN DAVIES		2015-12-01
Sandie Trapnell		2023-11-20

DIVERSE ABILITIES PLUS LTD.

England & Wales - Charity number 282197

Accounts



Diverse Abilities

Dorset's Disability Charity

Diverse Abilities Plus Limited

(a charitable company limited by guarantee)

**Annual Report &
Group Financial Statements**
for the year ended 31st March 2025



Company Registration Number 1540805
Registered as a charity in accordance with the Charities Act 1993. Charity Number 282197

Contents

- 3** Reference and administration details
- 4** Report of the Trustees
- 21** Strategic Report
- 22** Independent Auditor's Report
- 26** Group Statement of Financial Activities
- 27** Group Statement of Financial Position
- 28** Diverse Abilities Plus Statement of Financial Position
- 29** Group Cash Flow Statement
- 30** Notes to the Financial Statements

Diverse Abilities Plus Limited

Reference and Administration Details

Charity name: Diverse Abilities Plus Limited

Charity registration number: 282197

Company registration number: 01540805

Registered office: The Beehive Centre, 13-15 Manor Avenue, Poole, BH12 4LB

Chief executive officer: Mr M J Powell

Solicitors: Rawlins Davy Ltd, Rawlins Davy Ltd , Heliting House, 3 Richmond Hill

Bournemouth BH2 6HT

Genesis Legal, 2 & 3 The Barns, Longham Farm Close, Ferndown,

Dorset, BH22 9DE

Bankers: National Westminster Bank Plc, 151 High Street, Poole, BH15 1AS

Auditor: Saffery LLP, Midland House, 2 Poole Road, Bournemouth, BH2 5QY

Trustees

- Mr. J. A. R. Smith CBE (*Chairman*)
- Mr. M. E. Davies
- Mr. N. T. Still
- Mr. R. Bavister (*Hon. Treasurer*)
(resigned 31/03/2025)
- Dr. G. Ridgway OBE
- Mr. G. Knight (*resigned 29/09/2025*)
- Ms. L. C. Lucas-Rowe
- Mr. J. Gibson
- Ms. S. Trapnell

Report of the Trustees

The Trustees (who are also directors of Diverse Abilities Plus Limited (hereafter referred to as Diverse Abilities) for the purposes of company law) confirm that their report and the consolidated financial statements comply with Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Structure, Governance and Management

The charity is a limited company and is governed by its Memorandum and Articles of Association. The board is comprised of between 7 and 15 trustees who are elected by the members according to the Articles of Association.

One third of the board of trustees retire by rotation each year and are eligible for re-election. Trustees are selected to offer a broad range of experience, either in terms of their knowledge of disability or their wider business expertise. Prospective trustees have an initial interview with the Chairman and are then invited to fill in an application detailing their experience, skills and other personal details, which is put before the board. Two references, normally one personal and one from a recent workplace, and a DBS check are required. The board may then co-opt the applicant until the next AGM when applicants must stand for formal election to become a full member of the trustee board. Trustees are initially given information about the constitution and aims of Diverse Abilities, the organisation and structure, Charity Commission information about their role, and an introduction to each service. Any training needs identified are satisfied using an appropriate training source; for example, trustees who wish to join the Governing Body of Langside School can access governor training provided by the Borough of Poole. All training costs are paid for by Diverse Abilities.

The trustees appoint a chief executive officer to lead the charity and each service manager reports to the CEO.

The trustees meet six times a year to discuss business, receive reports and examine the monthly management financial statements. More detailed work specific to the services described below and to individual topics is delegated to committees and the governing body (for Langside School). Any business which exceeds the remit of a committee is referred back to the trustees for a decision. Prior to the trustee meetings, the board receives a report from the CEO which includes the management accounts and a commentary on activity and the performance of the charity.

Risk Management

The trustees also consider the risks to which the charity may be exposed, particularly in the areas of service funding. It is essential that we achieve fee levels for the services we provide in order to balance our income and expenditure. We work closely with the inspection authorities to ensure our provision is of high quality, and in the protection of service users, all relevant employees and volunteers are DBS checked.



The trustees confirm that the major risks to which the charity is exposed have been identified, reviewed and systems are operated to manage those risks. The Quality Committee has developed a quality policy, and this sets standards to operate to and ensures that risks are monitored.

Pensions

The company operates several pension schemes which are detailed on pages 33 and 38. The defined benefit scheme with TPT is currently in deficit. The charity has provided £12k in the accounts being the deficit contributions payable by the charity over the next 3 years. The figure is presented to Diverse Abilities and is calculated by the pension provider. A full actuarial valuation was carried out at September 2023. This valuation showed assets of £514.9m, liabilities of £531m, and a deficit of £16.1m

Managing Performance

The charity has a system of key performance indicators in place to ensure that the financial state of the organisation is reviewed on a regular basis. The charity runs a comprehensive budget control system whereby each department agrees and owns their own financial forecasts for the coming year. Actual performance is reviewed at department, management and trustee level and forecasts for the year produced and corrective action taken where necessary. Additionally, the management team and trustees will review the operational and cash situations on a monthly basis to monitor finance and service quality.

Key Performance Indicators (KPIs)

Each department has KPIs and they vary by department. There are always targets for finance, the operation, services, partnerships, and people/culture. The KPIs are set as part of the budget process. Thereafter, trustees monitor high level KPIs for finance and service quality.

Fundraising practices and performance

Diverse Abilities does not use any external professional fundraisers to raise its funds and, through voluntary registration with the Fundraising Regulator, seeks to comply with fundraising good practice in its generation of voluntary income and strives to maintain the highest standards of fundraising with all supporters. In 2024/25 the charity received no requests to stop communications through the Fundraising Preference Service (the facility provided by the Fundraising Regulator) and no formal fundraising complaints about Diverse Abilities were made to the Fundraising Regulator or the Information Commissioner's Office. Diverse Abilities continually measures the effectiveness of its various fundraising methods and looks to develop growth areas and to distribute donated income as cost-effectively as possible. These matters are under continuous review by the Board and the Senior Management Team.

Public Benefit

We have given due regard to public benefit when reviewing our aims and objectives and in planning our future activities in accordance with the Charity Commission's guidance on public benefit. In particular, the trustees have considered how activities contribute to our aims and objectives.

We provide children's respite, support for adults, advice, and education to meet the needs of people with either, or both, physical and learning disabilities providing a lifetime of support to them and their families.

Children's Team

The children's services combined provide overnight respite, support in the home, and supported activities/events. The following is a breakdown of how the services operate:

Lily's Place

Lily's Place is a residential children's home providing short stay facilities for children during the day and overnight with additional needs, often profound.

Shapes and Transitions

Shapes provides domiciliary support for children and young people in the family's home and out in the community. The Transitions service is for young adults aged 18 - 30.

Lawford Lodge

Lawford Lodge continues to provide Transitions day care service and overnight respite for those aged 18 - 27 before moving into adult services, either with Diverse Abilities or elsewhere.

Short Breaks

Coping with CHAOS (CWC), Awesome Nights, Family Support and Project My Time rely on fundraising to offer a variety of day, evening, and school holidays services to support not only children but the whole family by providing supported activities and events including other members of the family. This also includes the services provided at The Treehouse where you do not need to be registered with Diverse Abilities other services.

STARs

Following an identification of the need to support SEN siblings, STARs is aimed at providing support and advice for SEN siblings, as well as giving these young people a chance to just be children and meet people in the same situation.

Education

Langside School

Langside School is an independent specialist school for pupils aged 2 - 19 years old with physical and learning difficulties in the severe or profound range. School fees are currently paid by three Local Authorities. Fundraising is needed to support the school and supply specialist equipment not covered by fees.



Adult Services

Adult Services enable people with physical and learning disabilities to live their lives as independently as possible, in their own homes. The day service supports this, giving access to the community, activities, and events.

Supported Living

Diverse Abilities continues to support a growing number of residential properties in the community by being contracted to provide personal care and support to its tenants. Supply and refurbishment of properties is supported through fundraising.

The Beehive Centre

The Beehive Centre, our activity and therapy centre, is a lively, sociable day opportunity setting for adults with a disability. It is a place where people can meet and make new friends, acquire new skills, and enjoy a wide range of experiences, which we fundraise to help support.

Advice Team

Our Advice Team seeks to help people find and access services and benefits, representing individuals in many cases if necessary. For many years our Advice Team has boasted high success rates for helping people with disabilities access benefits and activity-based services.

Services include benefit advice, appeals for benefits, power of attorney and deputyships, and help filling in forms.

Edwards Facilities Service

Edwards Facilities Services (EFS) provides facilities management and landlord services, and operates independently of the Charity's support services. EFS has grown steadily since it started and manages the facilities of the Charity's residential properties and also supports the Charity in health and safety. EFS also received income from managing properties for a third party. EFS is a structural change, it operates in the same way and replaces Edwards Support Services.



How our activities deliver public benefit

Our services are open to children and adults living with disabilities, often encompassing complex physical and learning needs. Our non-residential services are available to anyone within travelling distance of our sites across Dorset, and further afield providing they can make their own transport arrangements. The cost of providing some services is covered by fees from Social Services, Primary Care Trusts, Education Authorities, and other statutory support for independent living. As such, anyone who qualifies for support is entitled to use any of our services, subject to the charity being able to provide the service in a safe manner.

In addition, we can, and do on a few occasions, offer services on a privately funded basis and increasingly generate voluntary fundraising income to meet the needs of the community.

Main operational activities

Our main areas of activity are set out below. While we have to make hard choices around costs and new projects, we have continued to invest in activities that help deliver our strategy.

Type of activity	Aim of activity	Cost of activity (£000 per year)
Providing educational services.	To support the learning and development of children and young people with complex needs.	£2,407
Providing respite care for children and young people.	To support children and young people with disabilities while providing a break for parents.	£1,408
Providing home or community support for children and young people.	To support children and young people at home or out and about within the community to undertake activities they enjoy.	£762
Providing care of adults in their own home.	To deliver high quality 24/7 care for adults with disabilities and encourage independence.	£4,211
Providing day and community-based services for adults.	To support adults with disabilities to attend a day centre and undertake fun and stimulating activities.	£1,329
Providing information and advice to people with health problems.	To provide advice and information to those that are disabled or have a health condition.	£84

Achievements and performance

All the services had a solid year and helped more families and individuals. With The Treehouse fully operational, the Charity is in a better position to adapt services to individuals' needs and offers even greater flexibility.

With our Advice Team, Langside, Beehive, and the Children's Team increasing the support hours they provide, and with Supported Living greatly reducing the use of agency staff, it is impossible to single out any team for an excellent operational year.

Funding and inflation meant the budget was under pressure even more than usual, but a solid effort from fundraising helped with a good financial performance, and we thank the community and all our supporters for enabling us to achieve so much for those who use our services.

Below is a commentary on the performance against the strategic goals set for the year 2024/25;

- 1. The Treehouse will see new playgrounds within the grounds that complement the trampolines, bouncy castle, and mini golf. Inside the building, a 3-story soft play area, with a cinema room, sensory room, and games room, with a huge hall for activities and play opened at Easter 2024 and the summer holidays. Following a busy summer service schedule, it is planned to develop a Forest School, with a newly planted orchard and sensory garden ready for Easter 2025.** It is good to report that all the above and more have been achieved at The Treehouse site, and it is fully operational against what was planned for the services, which has over 700 families on the books. There are also several fundraising events being planned for the next year.
- 2. Get the Studio building at The Treehouse open in autumn for those attending The Beehive to use as a satellite operation.** This is now open for The Beehive to use as a satellite site and for meetings and training staff when not in use for the services.
- 3. Re-develop Langside to open a new classroom.** Now open, and as a result the school will significantly increase the pupil numbers attending in the 25/26 academic year.
- 4. Maintain quality standards in all services.** Following inspections by Ofsted and CQC, all services hold a 'Good' rating. Langside is due to be inspected in the 25/26 academic year.
- 5. Ensure the charity continues to be financially sustainable going forward.** There are no issues regarding going concern. An excellent performance from fundraising helped achieve this strategic aim for the year, which required capital spending to achieve this. National Living Wage and the increase in National Insurance Contributions are a major concern.



Langside School

Our specialist school supported 32 children across Langside's four classrooms, providing 43,680 hours of support. The continued growth of the school over the year remains due to the reputation of the school locally, alongside a shortage of provision elsewhere in the county. The school also supported 5 children in its weekly Caterpillar Club for under 5s.

During the year we took on a second BCP transport run, ran a switch clinic, and have run sensory food sessions with OT assistance. We are continuing to develop The OPT Award across the country.

From the recent Ofsted review: **"Parents are unanimous in noting the distinct difference the school's coordinated approach makes every day to their child's and their family's lives. They love the warm atmosphere and the sincere care and ongoing support they receive from the whole staff team."**

As we move forward into 2025/26, our plans will be to focus on developing the application of assistive technology.



Children's Team: Lily's Place



Lily's Place day care sessions and overnight stays provided 19,464 hours of overnight care and 2,018 hours of day care support to 31 children.

There has been a reduction in overnight and day care hours, and referrals, likely due to the lack of funding available from commissioning bodies.

The staff team have also been busy fundraising for a new bus including participating in the Corfe Mullen Carnival and doing a sponsored beach trek in the summer.



2024 saw the 20th anniversary of Lily's Place. Families past and present who have enjoyed Lily's Place, or Smithers as it was known, came together to celebrate over tea and cake.



Esmi returned to Lily's Place in July 2024 after a few months of not accessing her overnights with us. She settled back in really quickly and appears to be enjoying her overnight stays at Lily's Place.

Her nan, who is her main carer, commented: "Can I say what a wonderful job you're all doing, Esmi absolutely loves her stays with you, she always looks so happy."

Abi has been coming to Lily's Place overnight since 2023. When she stays, she enjoys sensory play, taking part in pampering, cooking, and crafts.

Staff help Abi take part in activities through helping her press switches which activate mixers for baking or to assist with making her own choices.

Abi loves people, especially if she can giggle at them doing something silly. Through Lily's Place she has connected with many of the other young people we care for. Here she is at the farm with Mason.



Children's Team: Short Breaks



2024/25 saw 151 children supported through 2,204 hours of Project. We had a slight increase in families, which we believe is due to moving to The Treehouse and a new contract with Hampshire Council.

New activities this year include Biscuit Decorations with Sarah B, visiting Nothe Fort, Hamworthy Park, and Moreton Walled Garden. We've also enjoyed further away trips such as Marwell Zoo's Christmas Light Trail and Shrek's Adventure London.



Awesome Nights supported 14 young adults. One volunteer donated over 36 hours of their time to help out, and a student participating in Duke of Edinburgh award gave 40 hours of their time.



"Project sessions benefit our family in so many ways. Our son enjoys activities he wouldn't normally experience in a supported environment. We get some much needed respite which makes the holidays a bit easier."

In the school holidays, Coping with CHAOS supported 406 children with additional needs and 215 children on weekend sessions. In total this is 10,227 hours of support, which continues to grow as lots of new families have joined us.

Opening The Treehouse has transformed our Short Breaks services and created a massive growth. We have also been able to start offering drop in sessions to those who are not registered with Diverse Abilities.

"CHAOS sessions are vital for my child to continue their learning and development in the holidays. It provides essential life skills, which benefit my child such as socialising, playing, and overall development outside of a school setting."

The STARs sibling support service has remained popular with families. We supported 48 children over 2,174 hours. The amount of children we support at STARs has significantly increased since the move to The Treehouse. We combined our two previous groups and run them once a week. We found that children who stopped attending our previous groups have now restarted since the move.

We can offer so much more at The Treehouse, such as the soft play and a bigger area, it's been greatly received.



Children's Team: Shapes & Transitions

10 children were supported by Shapes through 4,926 hours. During the year one package ended due to the deterioration of a young person and the need for more time with family. One ended due to their age. Two packages ended due to CHC not agreeing costings. One new package started with BCP Council, and was increased due to positive feedback.

An additional 3,240 hours of care were provided for the four children who use the Shapes Transition service. Over the year we have increased the age range supported from 18-25 to 18-30 years and are in the process of opening up Transitions sessions in another building throughout the school holidays, such as in Langside School, where we can offer more activities and support.



Children's Team: Lawford Lodge

Lawford Lodge celebrated its 5th anniversary in 2024/25 and now supports five young adults, and we have increased the age range to 26 years old.

We provided 352 overnight stays (8,096 hours of care) and have been accessing new activities in the community including visits to Kingston Maurward Animal Park, Corfe Castle, Upton Country Park and more.

We're looking forward to 2025/26 as the service grows and we will support two new families in the summer.



Adult Services: Supported Living



In 2024/25 we supported 33 adults, unfortunately one adult we support passed away during the year, and one new package joining us. We provided over 4,033 hours of care, across day shifts, waking nights, sleep ins, and on call hours.

Over the year, Karen and Stacey have returned to swimming, Janice went to London for a trip and Anna's confidence is growing every day, and she thrives on being helpful.

"The team are doing a great job for my sister, I'm very happy with the support she receives from her team."

One of our bungalows is planning on updating the conservatory and redecorating. There's lots of holidays and trips away to get excited about, and Simon is looking forward to returning to his role managing the stage at Grooves on the Green festival this summer.



Adult Services: The Beehive Centre

50 adults have been supported at The Beehive Centre in the 2024/25 financial year, and we continue to hold a waiting list. This has been through 931 hours of 1:1 support provided each week, not including those who do not require 1:1 support.

New activities this year have included sensory massages, monthly visits to the nearby Colten Care home, and the very popular Cerys the therapy dog!

"We have been so impressed with Chelsey and the team at The Beehive and the amount they've done for Stevie this past year."

Support worker Jemma Roberts has put herself forward to complete a trek across the Sahara Desert to raise funds for The Beehive. In preparation for this, alongside her training, she has been hosting fundraisers such as bingo nights and soft play events at The Treehouse.

We are working closely with BCP's Skills and Learning department to potentially provide more educational sessions for some of the people we support, and we have a volunteer who is interested in running art sessions with the students.

During the summer, we took the whole centre to The Treehouse for a picnic. Mandy came along to run her popular Zumba session in the outdoor space, and everyone loved getting involved. Our annual Summer and Christmas Fayres were also very popular and helped to raise funds for The Beehive.



Advice Team



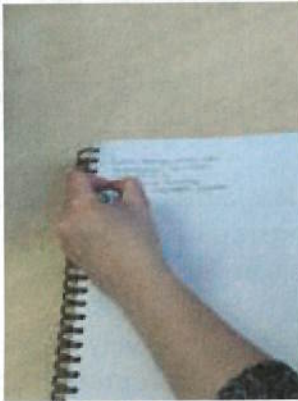
In the 2023/24 financial year, we had the following number of clients for the Advice Team:

- 94 Lasting Power of Attorney clients
- more than 500 telephone clients
- 1,000 disability appeal appointments, 80 reconsiderations

Our team achieved a 95% success rate on appeals. The Advice Team has grown to a team of three in the past year, and continuing to achieve these results in a very busy service is testament to how well they work. They pull together and support one another during times of excessive demand and when dealing with very difficult and challenging clients.

"I believe thanks entirely to you, I have a payment. This has changed my life and I am now a much happier and healthier person for the help. I am so grateful to you."

Over the year the Advice Team also facilitated 85 referrals to partners Rutters Solicitors for pro-bono will services and deputyship advice.



Volunteering

2024/25 was another strong year for corporate volunteering, more than 40 groups volunteered throughout the year.

We also have a regular gardening group visiting The Treehouse to help maintain the space, and 76 volunteers have provided over 300 hours of support.

Activities this year have included our annual Treecycling campaign, painting and decorating at Langside School, gardening and maintenance within our Supported Living bungalows, alongside ongoing works at The Treehouse site in Hurn.

"It's such a rewarding experience to volunteer with Diverse Abilities. I know that the work I am doing truly makes a difference, and that really means something and makes it all worthwhile."



Fundraising



The total fundraising income over the 2024/25 financial year was £731,053.

Christmas Treecycling grows from strength to strength, raising more than £29,600 including additional income from Gift Aid donations.



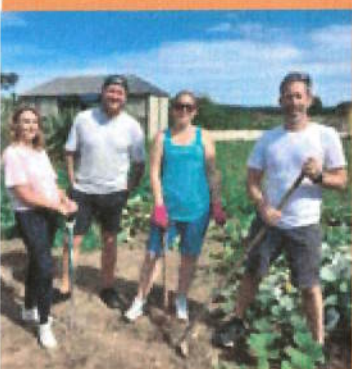
We took part in the Big Give Christmas Campaign for the first time ever, raising funds to support the families that visit The Treehouse and use its services.

More than 1,100 people took part in our fundraising events over the year, and we developed new events including a monthly Craft Club to engage with supporters in a more intimate environment, and have lots of plans on how to utilise The Treehouse in the next financial year.



Grooves on the Green raised a fantastic £5,348, and our team of volunteers running the event were absolutely amazing and are a real asset to the charity that we appreciate so much.

We've also had more of the services teams getting involved with fundraising, including the Corfe Mullen Carnival, beach walks, challenges, and 103 people took on challenges in aid of Diverse Abilities.



We have continued to work on The Treehouse, and had the site ready for a full opening in July 2024, and have since begun working on a plan of ongoing maintenance and improvements afterwards.

The volunteers who have taken it upon themselves to get stuck in and help make The Treehouse a safe and welcoming place for the families we support mean a lot to Diverse Abilities.



Without them, it absolutely would not have been possible to achieve the project on time, and most importantly, while saving costs along the way by undertaking jobs including construction, destruction, gardening, painting, and so much more.

Financial review and reserve policy

Our funding comes from fees and public sector grants to cover day to day running costs of our services and from private sector fundraising income for those services not covered by fees which supplement the quality of the service provided. This can include funding equipment, premises and community activities according to any restrictions placed on the donation.

The charity has a reserves policy to hold liquid reserves to cover any major unforeseen expenses and to ensure that each unit can continue to supply the services they provide. From time to time the Trustees and CEO plan to undertake new projects and these will be funded from available funds with any additional finance being generated from fundraising or from loans as required. The reserves policy is reviewed annually to identify the risks of projects and the day to day operation and investment needed to run the charity. The approach allows the organisation to take opportunities to the benefit of the charity. The trustees will on occasion take advice on specific risks, an example being the pension fund deficit - where any future liabilities are calculated by the pension's provider and form part of the accounts. (see note 19 to the financial statements.)

The charity bases its reserves figure on a variety of risks that the trustees see as having a potential adverse effect. These include loss of income through reduced numbers of dependants and a potential downturn in donations due to social, political and economic factors and unbudgeted increases in costs through inflationary forces and Government legislation. Additionally, the charity focuses on the non-financial risks arising from fire, health and safety of workers and dependants and the management ensure that the correct accreditation is up to date and that robust policies and procedures exist to minimise the risks. Regular checks are carried out on new and potential employees to assess whether they are suitable for the role and extensive and regular awareness and operational training is carried out for staff and workers in key operational areas.

Financial sustainability is a major financial risk for the charity and its subsidiary. A key element in the management of financial risk is a regular review of available liquid funds to settle debtors as they fall due, regular liaison with

the bank, and the active management of trade receivables and payable balances to ensure sufficient working capital by the charity and its subsidiary company.

The total amount of funds held at 31 March 2025 was £8,730,518 (2024: £8,892,969) of which £104,113 (2024: £293,917) is restricted and £4,002,933 (2024: £4,112,295) is designated. This includes revaluation reserves of £1,532,841 (2024: £1,532,841) on designated properties being Langside, The Beehive and Lily's Place. Unrestricted, undesignated reserves currently stand at £4,623,472 (2024: £4,486,757) which includes a revaluation reserve of £1,867,756 (2024: £1,867,756). Free reserves therefore stand at £2,755,715 (2024: £2,619,001). This represents 2.9 months forward expenditure which is in line with the Charity's policy of holding between 2 to 3 months in unrestricted undesignated funds to cover any breakdown of the local authority and NHS funding.

The accounting policy regarding the apportionment of central costs takes account of the actual costs incurred in supporting each service. As the number of service users and hence fee income is broadly a measure of central support needs, the recharge is set as a percentage of each services income.

There have been no material changes in the accounting policy during the year.

Key Management Pay and Remuneration Policy

The trustees consider the board of trustees and the chief executive officer as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees are required to disclose all relevant interests and register them with the chief executive and in accordance with charity policy withdraw from decisions where a conflict of interest arises.

The pay of the charity's chief executive is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, remuneration is also bench-marked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Social Investment

The charity owns a portfolio of programme related investments in the form of social housing. The policy of the charity is to provide suitable housing at high standard to disadvantaged people and the investment in property is solely to further the charitable aims of the charity. As such, each property is maintained to a high standard and in a professional and ethical manner.



Fixed Assets

The domestic portfolio was revalued in 2022/23 as shown on the balance sheet and it is the opinion of the trustees that there is no material change to the non-domestic property at the current time.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Diverse Abilities Plus Limited for the purposes of company law) are responsible for preparing the trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

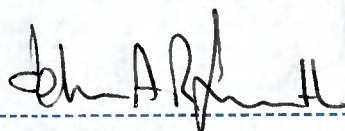
Company Law requires the trustees to prepare financial statements for each financial year. Under Company Law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The strategic report on page 21 is also hereby approved.



Date: **20/11/2025**

John Smith, Chairman

Strategic Report

The 2025/26 financial year will be a year of consolidation. With so much development over the last two years, it is time to fully assess the charity's assets to meet the needs of the disabled community going forward.

The Charity will need to find funds for large inflationary costs, mostly on National Minimum Wage, and the employer contribution for National Insurance increases. It is unlikely that these costs will be covered by funding bodies or any other government agency.

2025 will see the Charity celebrate its 70th anniversary, and plans will be developed to mark this important milestone and birthday.

Below are the strategic aims and focuses for the year ahead:

- 1. Celebrate the 70th anniversary of the Charity.**
- 2. The Treehouse will continue to develop its offer with the introduction of an outdoor learning centre. Also, events to support fundraising will be developed for the centre.**
- 3. A review of the Charity's physical assets will take place to see what buildings remain core to the services and how they are used to ensure the Charity gets the most out of the sites for the people being supported.**
- 4. A site for a replacement building has been found for Langside, work will start to design the new building, and a feasibility study done to see if fundraising can achieve this opportunity. A new school for Langside remains a key strategic aim for the Charity.**
- 5. Maintain quality standards in all services.**
- 6. Ensure the charity continues to be financially sustainable going forward.**



Independent auditor's report to the trustees of Diverse Abilities Plus Ltd.

Opinion

We have audited the financial statements of Diverse Abilities Plus Limited (the 'parent charitable company') for the year ended 31 March 2025 which comprise the Group Statement of Financial Activities, the Group Statement of Financial Position, the Charity Statement of Financial Position, the Group Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

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 or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting for records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from the 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.

Responsibility of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 20, 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 the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the group and parent 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention

to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, 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 by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

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

Saffery LLP

Date: ~~22/10/2025~~ 27 November 2025

Casidhe Baleri, Senior Statutory Auditor
for and on behalf of Saffery LLP

Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY

Statutory Auditors

Saffery LLP is eligible to act as an auditor in the terms of section 1212 of the Companies Act 2006.

Diverse Abilities Plus Limited

Group Statement of Financial Activities (including income and expenditure account) for the Year Ended 31 March 2025

	Notes	Unrestricted funds	Restricted funds	2025	2024
		£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	185,317	671,888	857,205	701,810
Incoming resources from charitable activities	3	9,389,458	-	9,389,458	8,673,304
Other trading activities	4	107,571	24,295	131,866	152,206
Investment income	5	39,040	-	39,040	37,868
Other incoming resources	6	4,574	-	4,574	2,592
Total incoming resources		9,725,960	696,183	10,422,143	9,567,780
Resources expended					
Costs of generating funds					
Costs of generating voluntary income		314,774	68,931	383,705	338,053
Charitable activities	7	9,344,575	856,314	10,200,889	8,969,769
Total resources expended		9,659,349	925,245	10,584,594	9,307,822
Net (expenditure)/income before transfers		66,611	(229,062)	(162,451)	259,958
Transfers					
Gross transfers between funds	22	(39,258)	39,258	-	-
Net movements in funds		27,353	(189,804)	(162,451)	259,958
Reconciliation of funds					
Total funds brought forward		8,599,052	293,917	8,892,969	8,633,011
Total funds carried forward		8,626,405	104,113	8,730,518	8,892,969

Diverse Abilities Plus Limited (registration number: 1540805)
Group Statement of Financial Position at
31st March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		8,475,083		8,352,398
			8,475,083		8,352,398
Current assets					
Stock and work in progress		3,653		943	
Receivables	14	761,194		1,653,731	
Cash at bank and in hand		1,541,608		1,650,224	
		2,306,455		3,304,898	
Payables: amounts falling due within one year	15	(451,068)		(1,136,068)	
Net current assets			1,855,387		2,168,830
Total assets less current liabilities			10,330,470		10,521,228
Payables: amounts falling due after more than one year	16		(1,599,952)		(1,628,259)
Net assets			8,730,518		8,892,969
The funds of the charity:					
Restricted funds in surplus	22/23		104,113		293,917
Revaluation reserve	22/23		3,400,597		3,400,597
Unrestricted income funds	22/23		2,755,716		2,619,001
Unrestricted designated funds			2,470,092		2,579,454
Total charity funds			8,730,518		8,892,969

Approved by the Board on: **20/11/2025**

And signed on its behalf by:



Mr J. Smith (Chairman)
Trustee

The notes on pages 30 to 43 form an integral part of these financial statements.

Diverse Abilities Plus Limited (registration number: 1540805)
Company Only Statement of Financial Position at
31st March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	12	8,474,870	8,350,701
Investments	13	1	1
		8,474,871	8,350,702
Current assets			
Stock and work in progress		3,653	943
Receivables	14	681,080	1,706,664
Cash at bank and in hand		1,478,589	1,480,560
		2,163,322	3,188,167
Payables: amounts falling due within one year	15	(442,956)	(1,125,142)
Net current assets		1,720,366	2,023,025
Total assets less current liabilities		10,195,237	10,413,727
Payables: amounts falling due after more than one year	16	(1,599,952)	(1,628,259)
Net assets		8,595,285	8,785,468
The funds of the charity:			
Restricted funds in surplus	22/23	104,113	293,917
Revaluation Reserve	22/23	3,400,597	3,400,597
Unrestricted income funds	22/23	2,620,483	2,511,498
Unrestricted Designated Funds		2,470,092	2,579,454
Total charity funds		8,595,285	8,785,468

Approved by the Board on: **20/11/2025**

And signed on its behalf by:



Mr J. Smith (Chairman)
Trustee

The notes on pages 30 to 43 form an integral part of these financial statements.

Diverse Abilities Plus Limited (registration number: 1540805)
Group Cash Flow Statement for the Year Ended
31st March 2025

	Note	2025	2024
		£	£
Net cash flow from operating activities	20	201,651	131,492
Returns on investments and servicing of finance	5	39,040	37,868
Capital expenditure and financial investment			
Purchase of tangible fixed assets	12	(321,000)	(231,866)
Proceeds/Loss from sales/deposals of tangible fixed assets		-	750
Proceeds from sales of investments		-	-
Purchase investments		-	-
Cash outflow before management of liquid resources and financing		(80,309)	(61,756)
Financing			
Loan Repayments Barclays		-	(1,524,145)
Loan Advances CAF		-	1,600,000
Loan Repayments CAF	15	(28,307)	(9,528)
Increase in cash		(28,307)	66,327
Change in cash and cash equivalents		(108,616)	4,571
Reconciliation of net cash flow to movement in net funds			
	Note	2025	2024
		£	£
Change in cash and cash equivalents	20	(108,616)	4,571
Cash and cash equivalents at the beginning of the reporting period	20	1,650,224	1,645,653
Cash and cash equivalents at the end of the reporting period	20	1,541,608	1,650,224

Notes to the financial statements for the year ended 31st March 2025

1. Accounting Policies

The following accounting policies have been consistently used in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

Diverse Abilities Plus is a charitable company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantees is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the care, education and advancement of persons with cerebral palsy or other similar disabilities.

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The financial statements are prepared on a going concern basis and under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Going Concern

After reviewing the Charity's forecasts and projections, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its consolidated financial statements.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiaries Edwards Support Services Limited (registered number 08030344) and Edwards Facility Services (registered number 14016455). A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by the SORP.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted 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.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes mainly to protect assets that ensure the continuation of the charities objectives.

Further details of each fund are disclosed in note 22.

Incoming resources

Voluntary income is received by way of donations and gifts, subscriptions, covenants and fundraising activities.

Such income is recognised when there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income due for fees from local authorities are credited to the Statement of Financial Activities when the service has been performed with the exception of Langside School, which is invoiced in advance. Amounts are treated as unrestricted income, except regarding grants from the Department for Education, which is specifically for the use of Langside School which are used within the year.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

1. Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
2. Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

3. Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Any income deferred is related to income received/invoiced but related to a future financial year.

Interest on deposit amounts is recognised on an accruals basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided under contract). Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to Trustees on governance or constitutional matters.

Allocation of costs

The apportionment of central costs takes account of the actual costs incurred in supporting each service. As a number of service users, and hence fee income, is broadly a measure of central support needs, the recharge is set as a percentage of each service's income. The actual percentage charged to each service takes account of how much administrative support exists within each service.

Fixed assets

Fixed assets are stated at original cost or valuation, or if donated, the value at date of receipt.

The charity has adopted the revaluation model for its properties. Under the revaluation model, an item of property, whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life (see the table below). An additional asset category has been added in 24/25 'Leased asset refurbishment', this specifically relates to The Treehouse refurbishment. The Treehouse is a leased asset (current lease period 10 years to 31/12/2033). Assets relating to the refurbishment of this asset that will last the life of the lease are depreciated over the remaining life of the lease.

Freehold buildings	1% straight line
Equipment and fittings	25% straight line basis
Motor vehicles	25% straight line basis
Refurbishment of leased asset	Over the remaining life of the lease at time of purchase
Gifted items	In accordance with above rates

Investments

Fixed asset investments are included at market value at the Balance Sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

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

Investments in Subsidiaries are valued at cost less provision for impairment.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Trade receivables

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

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

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Trade payables

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

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

Borrowings

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

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

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

Concessionary loans include those payable to third parties which are interest free or below market interest rates and are received to advance charitable purposes. All loans are measured at cost, less impairment as permitted by section 34 of FRS 102.

Provisions

Provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle is known or can be reliably estimated.

Financial Instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Some employees are members of the Teachers' Pension Scheme which is a multi-employer, unfunded, pay as you go, defined benefit scheme. The plan's actuary has advised that it is not possible to identify the charity's share of the underlying assets and liabilities in the scheme on a consistent and reasonable basis. The contributions to the scheme are therefore accounted for on a defined contribution basis. Contributions to the Scheme by employees are set at rates determined by the scheme's Actuary and approved by the Department for Education. The contributions partially fund payments made by the Scheme, the balance of funding being provided by Parliament through the annual Supply Estimates process. The administrative expenses associated with the operation of the Scheme are borne by the Department for Education and reported in Department for Education's financial statements. The scheme is managed by the Department for Education and administered under contract by Capita Business Services Limited. The latest accounts are available on the official-documents.gov.uk website.

As described in note 19, Diverse Abilities has a contractual obligation to make pension deficit payments of £4,436 pa over the period to March 2028, accordingly this is shown as a liability in these accounts. The total of contractual future deficit funding payments is discounted to an estimated current value. The discount rate chosen is the redemption yield on a UK government bond of approximately the same duration as the liability.

Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

2. Voluntary Income

	Unrestricted funds	Restricted funds	Total funds 2025	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£	£	£	£
Donations	144,766	108,493	253,259	143,538	85,841	229,379
Gift Aid Reclaimed	30,779	1,035	31,814	17,755	559	18,314
Grants	9,772	562,360	572,132	24,943	429,174	454,117
	185,317	671,888	857,205	186,236	515,574	701,810

3. Incoming resources from charitable activities

	Unrestricted funds	Restricted funds	Total funds 2025	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£	£	£	£
Rental Income	263,238	-	263,238	252,049	-	252,049
Langside School fees	2,406,139	-	2,406,139	2,034,311	-	2,034,311
Children's services	1,570,879	-	1,570,879	1,569,876	-	1,569,876
Adults' services	4,992,227	-	4,992,227	4,684,350	-	4,684,350
Advice	32,664	-	32,664	32,537	-	32,537
Transport	124,311	-	124,311	100,181	-	100,181
	9,389,458	-	9,389,458	8,673,304	-	8,673,304

4. Other trading activities

	Unrestricted funds	Restricted funds	Total funds 2025	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£	£	£	£
Fundraising Events	107,571	24,295	131,866	148,946	3,260	152,206

Income from other Trading Activities in the current year £131,866 of which £24,295 was restricted, and prior year £152,206 was unrestricted.

5. Investment Income

	Unrestricted funds	Restricted funds	Total funds 2025	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£	£	£	£
Interest on Cash Deposits	39,040	-	39,040	37,868	-	37,868
	39,040	-	39,040	37,868	-	37,868

6. Other Incoming resources

	Unrestricted funds	Restricted funds	Total funds 2025	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£	£	£	£
Facility management income	-	-	-	-	-	-
Income from Sale of Fixed Assets	-	-	-	750	-	750
Insurance claims	-	-	-	-	-	-
Tax reclaimed	4,574	-	4,574	1,842	-	1,842
Income from external training	-	-	-	-	-	-
	4,574	-	4,574	2,592	-	2,592

7. Analysis of charitable activities

	Total 2025	Total 2024
	£	£
Employment costs (inc. Agency)	8,367,854	7,510,166
Establishment costs	419,176	346,737
Other Operating Costs	612,008	568,127
Teaching and educational supplies	3,646	5,438
Transport Costs	68,270	58,091
Publicity and marketing	166,481	152,798
Legal and professional costs	31,064	36,698
Bank charges/Loan interest	128,547	126,223
Depreciation of tangible Non Current Assets	198,315	176,528
Bad Debts Provision	205,528	(11,037)
	10,200,889	8,969,769

Charitable activities was £10,200,889 (2024: £8,969,769) of which £925,245 were attributable to restricted funds (2024: £592,461) and £9,275,644 were attributable to unrestricted funds (2024: £8,377,308).

The analysis of charitable activities is split between direct and support costs as follows:

	Staff costs	Depreciation	Other	Total 2025	Staff costs	Depreciation	Other	Total 2024
	£	£	£	£	£	£	£	£
Direct costs	7,737,194	173,775	1,214,247	9,125,216	6,994,972	154,671	879,305	8,028,948
Support costs	630,660	24,540	420,473	1,075,673	515,194	21,858	403,769	940,821
Charitable activities	8,367,854	198,315	1,634,720	10,200,889	7,510,166	176,529	1,283,074	8,969,769

8. Other recognised gains

No other recognised gains in the 2024/25 financial year.

9. Trustees' remuneration and expenses

No trustees received any remuneration during the year. No expenses were paid to trustees in the year.

10. Net expenditure

Net expenditure is stated after charging:

	2025	2024
	£	£
Auditors' remuneration - audit services	17,036	19,920
Auditors' remuneration - other services	3,960	600
Depreciation of tangible Non Current Assets	198,315	176,529

11. Employee remuneration

The average and FTE number of persons employed by the charity (excluding trustees) during the year, analysed by category, was as follows:

	2025	2024		2025	2024
Average	No.	No.	FTE	No.	No.
Central office	27	23	Central office	25	21
Langside School	71	61	Langside School	50	44
Children's services	128	126	Children's services	43	41
Adult services	172	160	Adult services	109	103
Advice services	3	2	Advice services	2	3
Directors CEO	10	9	Directors CEO	1	1
	411	381		230	213

The aggregate payroll costs of these persons were as follows:

	2025	2024
	£	£
Wages and salaries (ex Agency)	7,073,541	6,161,243
Social security Inc. Apprenticeship levy	596,956	497,578
Other pension costs	241,647	201,279
	7,912,144	6,860,100

Senior employees - during the year, the number of senior employees who received emoluments falling within the following ranges was:

	2025	2024
	No.	No.
£100,001 - £110,000	1	1
£70,001 - £80,000	1	-
£60,001 - £70,000	1	-
	3	1

The total employee benefits of the senior employees during the year were; CEO £109,241 (2024: £94,616) and national insurance costs of £13,820 (2024: £12,071). During the year, pension contributions on behalf of this staff member amounted to £6,355 (2024: £4,739), Principal £79,671 (2024: £75,231), NI contributions £9,739 (2024: £9,126), pension contributions £22,849 (2024: £17,814), Senior Teaching Staff £60,850 (2024: £56,334), NI contributions £7,142 (2024: £6,518), pension contributions £17,814 (2024: £13,339).

12. Tangible Non Current Assets (Group)

	Freehold interest in land and buildings	Motor vehicles	Equipment and fittings	Gifted assets	Leased property & enhancements	Total
	£	£	£	£		£
Cost or Valuation:						
As at 1 April 2024	8,324,863	148,523	1,122,556	309,478	-	9,905,420
Additions	3,600	23,054	133,267	-	161,079	321,000
Revaluation	-	-	-	-	-	-
Transfer	-	-	(60,135)	-	60,135	-
Disposals	-	-	-	-	-	-
As at 31 March 2025	8,328,463	171,577	1,195,688	309,478	221,214	10,226,420
Depreciation:						
As at 1 April 2024	300,339	129,953	813,342	309,388	-	1,553,022
Revaluation	-	-	-	-	-	-
Eliminated on disposals	-	-	-	-	-	-
Transfer	-	-	-	-	-	-
Charge for the year	62,307	7,892	118,802	-	9,314	198,315
As at 31 March 2025	362,646	137,845	932,144	309,388	9,314	1,751,337
Net book value:						
As at 31 March 2025	7,965,817	33,732	263,544	90	211,900	8,475,083
As at 1 April 2024	8,024,524	18,570	309,214	90	-	8,352,398

	2025	2024
	£	£
Charity	8,474,870	8,350,701
Subsidiary: Edwards Support Services Limited	213	1,697
	8,475,083	8,352,398

The freehold interest in land and buildings includes both residential and non-residential properties employed in the provision of the charities services.

The residential properties were re-valued at 31 March 2023 by independent valuers for Barclays and CAF Bank.

13. Investments held as Non Current Assets (Charity)

Subsidiaries (Charity):

Name of undertaking	Company Number	Nature of business	Nature of control	% held	Direct/ Indirect
Edwards Support Services Limited	08030344	Provision of supported living accommodation for adults with disabilities	Ordinary Shares	100	Direct
Edward Facilities Services Limited	14016455	Dormant	Sole member	100	Direct

The registered office of the above companies is Langside School, Langside Avenue, Poole, Dorset, BH12 5BN.

14. Receivables

	Group 2025	Charity 2025	Group 2024	Charity 2024
	£	£	£	£
Amount due from group undertaking	-	(53,605)	-	75,776
Trade receivables	319,180	306,429	1,195,353	1,186,144
Prepayments and accrued income	442,014	428,256	458,378	444,744
	761,194	681,080	1,653,731	1,706,664

15. Payables: Amounts falling due within one year

	Group 2025	Charity 2025	Group 2024	Charity 2024
	£	£	£	£
Bank loans (secured)	27,264	27,264	22,213	22,213
Trade payables	187,795	182,210	191,988	186,123
Taxation and social security (inc. VAT)	165,327	164,507	153,705	150,602
Accruals and deferred income	58,288	62,063	762,618	759,292
Pension deficit (see note 19)	12,394	6,912	5,544	6,912
	451,068	442,956	1,136,068	1,125,142

The mortgage was repaid September 2023 and refinancing was taken with CAF Bank. The CAF Bank loan of £1.56k is secured by a fixed charge over fixed assets and rental income and a floating charge over all present and future undertakings and assets.

16. Payables: Amounts falling due after more than one year (Group and Charity)

	2025	2024
	£	£
CAF Loan	1,539,952	1,568,259
TVT Loan	60,000	60,000
	1,599,952	1,628,259

Other loans are secured against the residential property for which the loan funds were used to purchase.

17. Capital commitments

Capital commitments at the year end are nil for 2024/25 (2023/24: nil).

18. Operating lease commitments

As at 31 March 2025, the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and buildings	
	2025	2024
	£	£
Within one year	106,390	135,366
Within two and five years	41,145	144,625
	147,535	279,991

19. Pension scheme

Defined benefit pension scheme - Teachers

Some employees are members of the Teachers' Pension Scheme, which is a multi-employer, unfunded, pay as you go, defined benefit scheme. The scheme's assets are held separately from those of Diverse Abilities Plus. The scheme is managed by the Department for Education and administered under contract by Capita Business Services Limited. The latest accounts are available on the [official-documents.gov.uk](https://www.gov.uk/official-documents) website.

Defined benefit pension scheme - TPT

The company operates a defined benefit pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £152,563 (2024: £127,746).

The scheme is classified as a 'last man standing' arrangement. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

The most recent completed three year valuation was at September 2023. The result of the valuation showed that the actuarial value of the assets was £514.9m, liabilities of £531m, and a deficit of £16.1m.

Diverse Abilities Plus has been advised that it will need to make annual deficit contributions of £4k in the financial year 2025/26. This amount is based on the current actuarial assumptions and may vary in the future as a result of actual performance of the Pension Plan. The current recovery period at 31st March 2025 is 3 years ending March 2028.

Reconciliation	2025 £	2024 £
Provision at start of period	5,544	11,868
Unwinding of the discount factor	146	-
Deficit contribution paid	(5,652)	(6,782)
Remeasurements - amendments to the contribution schedule	12,394	458
Provision at end of period	12,432	5,544
Due within one year	4,436	5,544
Due after one year	8,872	-

20. Reconciliation of net movements in funds to operating cash flows

	2025	2024
	£	£
Net incoming resources	(162,451)	259,958
Adjustments for		
Investment income	(39,040)	(37,868)
Depreciation, amortisation and impairment charges	198,315	176,528
(Profit)/Loss on sale on non current assets	-	(750)
Movement on Stock	(2,710)	2,715
Revaluation of Freehold Property	-	-
Remeasurement of pension scheme	-	-
Movement in Working Capital		
Decrease/(increase) in Receivables	892,537	(433,234)
(Decrease)/increase in Payables	(685,000)	164,143
Other	-	-
	201,651	131,492

Analysis of Change in Debt

	At 1 April 2024			At 31 March 2025
	At start of year	Cash flows	Other non-cash changes	At year end
	£	£	£	£
Cash	1,650,224	(108,616)	-	1,541,608
Loans due within one year	(22,213)	-	(5,051)	(27,264)
Loans due after one year	(1,628,259)	-	28,307	(1,599,952)
	(248)	(108,616)	23,256	(85,608)

	At 1 April 2023			At 31 March 2024
	At start of year	Cash flows	Other non-cash changes	At year end
	£	£	£	£
Cash	1,645,653	4,571	-	1,650,224
Loans due within one year	(1,524,145)	-	1,501,932	(22,213)
Loans due after one year	(60,000)	-	(1,568,259)	(1,628,259)
	61,508	4,571	(66,327)	(248)

21. Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Related party transactions

Mr. M. Davis is a director of this company and is an employee and shareholder of Rawlins Davy Ltd Solicitors who supplied legal services to ESS to the value of £1,836 (2024: £2,245).

Ms. L. Lucas-Rowe is a director of Adventure Wonderland who supplied property and services to the value of £113,537 (2024: £25,680).

22. Analysis of funds (Group and Charity)

	At 1 April 2024	Incoming resources	Resources expended	Revaluation gains	Transfers	Total at 31 March 2025
	£	£	£	£	£	£
Designated funds						
Langside development	115,976	-	77,449	-	-	38,527
Freehold Commercial Property	2,463,478	-	-	-	(31,913)	2,431,565
Revaluation reserve attributable to the designated properties	1,532,841	-	-	-	-	1,532,841
	4,112,295	-	77,449	-	(31,913)	4,002,933
General Funds						
Revaluation reserve	1,867,756	-	-	-	-	1,867,756
Unrestricted income fund	2,619,001	9,725,960	9,581,900	-	(7,345)	2,755,716
	4,486,757	9,725,960	9,581,900	-	(7,345)	4,623,472
Restricted funds						
Splash Appeal	284,003	825	204,142	-	-	80,686
Beehive Restricted	4,573	14,543	14,543	-	-	4,573
Beehive Activities	-	-	-	-	-	-
Advice (Disability Wessex)	948	28,582	28,291	-	-	1,239
Lily's Place Restricted	-	1,502	1,502	-	-	-
Lily's Place Equipment & Activities	-	29,476	20,488	-	-	8,988
Coping with CHAOS Restricted	-	330,422	330,422	-	-	-
Langside General and Activities	-	71,453	71,453	-	-	-
Langside Equipment	-	21,423	21,423	-	-	-
Supported Living Events	4,148	1,574	1,442	-	-	4,280
Supported Living Lulworth Gardening	245	-	-	-	-	245
Supported Living General Projects	-	364	364	-	-	-
The Treehouse	-	108,009	108,009	-	-	-
	-	88,010	123,166	-	39,258	4,102
	293,917	696,183	925,245	-	39,258	104,113
	8,892,969	10,422,143	10,584,595	-	-	8,730,518

Prior Year

	At 1 April 2023	Incoming resources	Resources expended	Revaluation gains	Transfers	At 31 March 2024
Designated funds	£	£	£		£	£
Langside development	115,976	-	-	-	-	115,976
Freehold Commercial Property	2,495,381	-	-	-	(31,903)	2,463,478
Revaluation reserve attributable to the designated properties	1,532,841	-	-	-	-	1,532,841
	<u>4,144,198</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(31,903)</u>	<u>4,112,295</u>
General Funds						
Revaluation reserve	1,867,756	-	-	-	-	1,867,756
Unrestricted income fund	2,263,658	9,048,946	8,678,426	-	(15,177)	2,619,001
	<u>4,131,414</u>	<u>9,048,946</u>	<u>8,678,426</u>	<u>-</u>	<u>(15,177)</u>	<u>4,486,757</u>
Restricted funds						
Splash Appeal	323,982	7,388	47,367	-	-	284,003
Beehive Restricted	4,573	6,642	6,642	-	-	4,573
Beehive Activities	-	12,000	12,000	-	-	-
Advice (Disability Wessex)	456	25,915	25,423	-	-	948
Lily's Place Restricted	-	300	1,893	-	1,593	-
Lily's Place Equipment	5,978	5,800	11,807	-	29	-
Coping with CHAOS Restricted	-	222,502	222,502	-	-	-
Langside General and Activities	2,500	59,828	62,328	-	-	-
Langside Equipment	-	27,871	27,871	-	-	-
Supported Living Events	4,341	-	193	-	-	4,148
Supported Living Lulworth Gardening	245	-	-	-	-	245
Supported Living General Projects	4,824	3,000	9,097	-	1,273	-
The Treehouse	10,500	101,236	111,736	-	-	-
	<u>-</u>	<u>46,352</u>	<u>90,537</u>	<u>-</u>	<u>44,185</u>	<u>-</u>
	<u>357,399</u>	<u>518,834</u>	<u>629,396</u>	<u>-</u>	<u>47,080</u>	<u>293,917</u>
	<u>8,633,011</u>	<u>9,567,780</u>	<u>9,307,822</u>	<u>-</u>	<u>-</u>	<u>8,892,969</u>

	2025 £	2024 £
Charity	8,595,285	8,785,468
Subsidiary: Edwards Support Services Limited	135,233	107,501
	<u>8,730,518</u>	<u>8,892,969</u>

The following funds are designated:

- Langside Development: this fund was established by the parents of a pupil who attended Langside School. The purpose of the fund is for development of the School and its facilities.
- Freehold commercial property and the associated revaluation reserve are designated - this relates to the commercial properties without which the charity could not run three of its core services; Langside School, The Beehive, and Lily's Place. The unrestricted revaluation reserve relates to the domestic properties.

The following funds are restructured for the use of the particular service named:

- Splash Appeal: provision of a therapy pool for adults and children. Due to time passed since the launch of The Splash Appeal, which started just before the COVID period, saw fundraising efforts cease on this for nearly two years. Talbot Village Trust has had to withdraw the pledge for £200k, however once the project is ready to commence this will be renewed.
- Beehive restricted: general expenses just for The Beehive.
- Beehive activities: daily activities/therapies in the building and out in the community.
- Advice (previously Disability Wessex) restricted: general advice expenses for the running of the service with some specific grants for those hard of hearing and those in extreme poverty.
- Lily's Place restricted: general expenses just for Lily's.
- Lily's Place equipment: equipment specific for Lily's.
- Coping with CHAOS restricted: general expenses for the provision of the service and related costs.
- Langside general and activities: daily activities specifically for Langside School.
- Langside equipment: equipment specifically for Langside.
- Supported Living events: monies raised for events.
- Supported Living gardening: monies raised from produce to continue gardening activities.
- Supported Living general: for the general use of this service.
- Projects/Shapes/Respite Bungalow: restricted to the children's services, Transitions, and Lawford Lodge young adult respite home.
- The Treehouse fund was set up to raise funds for the new premises to accommodate CWC/PMT and Central Services. This has enabled the school to increase the number of pupils who can attend Langside School, and the Studio based at this site is used to increase the number of adults who can attend The Beehive day centre.

Transfers have been made from general funds where the cost of an activity or investment has not been fully covered by fundraised income.

The following restricted funds received donations during the year from many sources including the following: Coping with CHAOS was supported by BCP Council and Dorset Council, Project was also supported by BCP, Hampshire and Dorset Councils.

23. Net assets by fund (Group)

	Unrestricted funds	Designated funds	Restricted funds	Total funds 2025	Unrestricted funds	Designated funds	Restricted funds	Total funds 2024
	£	£	£	£	£	£	£	£
Tangible assets	4,510,677	3,964,406	-	8,475,083	4,356,079	3,996,319	-	8,352,398
Investments	-	-	-	-	-	-	-	-
Current assets	2,163,815	38,527	104,113	2,306,455	2,895,005	115,976	293,917	3,304,898
Payables: Amounts falling due within one year	(451,068)	-	-	(451,068)	(1,136,068)	-	-	(1,136,068)
Payables: Amounts falling due after one year	(1,599,952)	-	-	(1,599,952)	(1,628,259)	-	-	(1,628,259)
Net Assets	4,623,472	4,002,933	104,113	8,595,285	4,486,757	4,112,295	293,917	8,892,969
Charity	4,488,239	4,002,933	104,113	8,596,540	4,379,541	4,112,295	293,917	8,785,753
Subsidiary: Edward Support Service	135,233	-	-	135,233	107,216	-	-	107,216
	4,623,472	4,002,933	104,113	8,730,518	4,486,757	4,112,295	293,917	8,892,969

24. Provision for Accrued Holiday Pay

A provision exists for holiday balances accrued as a result of services rendered in the current period and which employees are entitled to carry forward. The holiday period runs from 1st April to 30th March inclusive and all holiday entitlement should be used by the end of that period. In certain exceptional circumstances holiday can be carried forward and the value of accrued holiday pay at the end of 2025/25 was £3,479 (2023/24 was £1,000).

25. Financial Risk Management

The charity has exposure to three main areas of Financial risk - liquidity, customer credit exposure, and interest rate risk.

Liquidity risk

The objective of the charity in managing liquidity risk is to ensure that it can meet its financial obligations as and when they fall due. The charity expects to meet its financial obligations through operating cash flows. In the event that the operating cash flows would not cover all the financial obligations the company has credit options available. The charity is in a position to meet its commitments and obligations as they come due.

Customer Credit Exposure

The charity may offer credit terms to its customers which allow payment of the debt after delivery of the goods or services. The charity is at risk to the extent that a customer may be unable to pay the debt on the specified due date. The risk is mitigated by the strong on-going customer relationships and provisions are in place to cover any perceived bad debt.

Interest rate risk

The charity has mortgages in place to finance the majority of the Supported Living properties included in the land and building values in note 13 above. The management reviews interest rates continually and will decide upon the tenure of these mortgages based on a view of the future direction of interest rates.



Diverse Abilities

Dorset's Disability Charity

diverseabilities.org.uk

Company Registration Number 1540805
Registered as a charity in accordance with the Charities Act 1993. Charity Number 282197

DIVERSE ABILITIES PLUS LTD.

England & Wales - Charity number 282197

Accounts



Diverse Abilities

Dorset's Disability Charity

Diverse Abilities Plus Limited

(a charitable company limited by guarantee)

**Annual Report &
Group Financial Statements**
for the year ended 31st March 2024



Company Registration Number 1540805

Registered as a charity in accordance with the Charities Act 1993. Charity Number 282197

Contents

3	Reference and administration details
4	Report of the Trustees
21	Strategic Report
22	Independent Auditor's Report
26	Group Statement of Financial Activities
27	Group Statement of Financial Position
28	Diverse Abilities Plus Statement of Financial Position
29	Group Cash Flow Statement
30	Notes to the Financial Statements

Diverse Abilities Plus Limited

Reference and Administration Details

Charity name: Diverse Abilities Plus Limited

Charity registration number: 282197

Company registration number: 01540805

Registered office: The Beehive Centre, 13-15 Manor Avenue, Poole, BH12 4LB

Chief executive officer: Mr M J Powell

Solicitors: Rawlins Davy Ltd, Rowland House, Hinton Road, Bournemouth, BH21 2EG

Genesis Legal, 2 & 3 The Barns, Longham Farm Close, Ferndown,
Dorset, BH22 9DE

Bankers: National Westminster Bank Plc, Broadstone Branch, 208 Lower Blandford Road,
Broadstone, BH18 8DT

Auditor: Saffery LLP, Midland House, 2 Poole Road, Bournemouth, BH2 5QY

Trustees

- Mr. J. A. R. Smith CBE (*Chairman*)
- Mr. M. E. Davies
- Mr. N. T. Still
- Mr. R. Bavister (*Hon. Treasurer*)
- Dr. G. Ridgway OBE
- Mr. G. Knight
- Ms. L. C. Lucas-Rowe
- Mr. J. Gibson
- Ms. S. Trapnell (appointed 20/11/2023)
- Mr. J. Peters (resigned 02/10/2023)

Report of the Trustees

The Trustees (who are also directors of Diverse Abilities Plus Limited (hereafter referred to as Diverse Abilities) for the purposes of company law) confirm that their report and the consolidated financial statements comply with Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Structure, Governance and Management

The charity is a limited company and is governed by its Memorandum and Articles of Association. The board is comprised of between 7 and 15 trustees who are elected by the members according to the Articles of Association.

One third of the board of trustees retire by rotation each year and are eligible for re-election. Trustees are selected to offer a broad range of experience, either in terms of their knowledge of disability or their wider business expertise. Prospective trustees have an initial interview with the Chairman and are then invited to fill in an application detailing their experience, skills and other personal details, which is put before the board. Two references, normally one personal and one from a recent workplace, and a DBS check are required. The board may then co-opt the applicant until the next AGM when applicants must stand for formal election to become a full member of the trustee board. Trustees are initially given information about the constitution and aims of Diverse Abilities, the organisation and structure, Charity Commission information about their role, and an introduction to each service. Any training needs identified are satisfied using an appropriate training source; for example, trustees who wish to join the Governing Body of Langside School can access governor training provided by the Borough of Poole. All training costs are paid for by Diverse Abilities.

The trustees appoint a chief executive officer to lead the charity and each service manager reports to the CEO.

The trustees meet six times a year to discuss business, receive reports and examine the monthly management financial statements. More detailed work specific to the services described below and to individual topics is delegated to committees and the governing body (for Langside School). Any business which exceeds the remit of a committee is referred back to the trustees for a decision. Prior to the trustee meetings, the board receives a report from the CEO which includes the management accounts and a commentary on activity and the performance of the charity.

Risk Management

The trustees also consider the risks to which the charity may be exposed, particularly in the areas of service funding. It is essential that we achieve fee levels for the services we provide in order to balance our income and expenditure. We work closely with the inspection authorities to ensure our provision is of high quality, and in the protection of service users, all relevant employees and volunteers are DBS checked.

The trustees confirm that the major risks to which the charity is exposed have been identified, reviewed and systems are operated to manage those risks. The Quality Committee has developed a quality policy, and this sets standards to operate to and ensures that risks are monitored.

Pensions

The company operates several pension schemes which are detailed on pages 33 and 38. The defined benefit scheme with TPT is currently in deficit. The charity has provided £5k in the accounts being the deficit contributions payable by the charity over the next year. The figure is present to Diverse Abilities and is calculation by the pension provider. The triennial valuation is in progress and will be issued to employers by December 2024. There are no known issues with either of the remaining schemes.

Managing Performance

The charity has a system of key performance indicators in place to ensure that the financial state of the organisation is reviewed on a regular basis. The charity runs a comprehensive budget control system whereby each department agrees and owns their own financial forecasts for the coming year. Actual performance is reviewed at department, management and trustee level and forecasts for the year produced and corrective action taken where necessary. Additionally, the management team and trustees will review the operational and cash situations on a monthly basis to monitor finance and service quality.

Key Performance Indicators (KPIs)

Each department has KPIs and they vary by department. There are always targets for finance, the operation, services, partnerships, and people/culture. The KPIs are set as part of the budget process. Thereafter, trustees monitor high level KPIs for finance and service quality.

Fundraising practices and performance

Diverse Abilities does not use any external professional fundraisers to raise its funds and, through voluntary registration with the Fundraising Regulator, seeks to comply with fundraising good practice in its generation of voluntary income and strives to maintain the highest standards of fundraising with all supporters. In 2023/24 the charity received no requests to stop communications through the Fundraising Preference Service (the facility provided by the Fundraising Regulator) and no formal fundraising complaints about Diverse Abilities were made to the Fundraising Regulator or the Information Commissioner's Office. Diverse Abilities continually measures the effectiveness of its various fundraising methods and looks to develop growth areas and to distribute donated income as cost-effectively as possible. These matters are under continuous review by the Board and the Senior Management Team.

Public Benefit

We have given due regard to public benefit when reviewing our aims and objectives and in planning our future activities in accordance with the Charity Commission's guidance on public benefit. In particular, the trustees have considered how activities contribute to our aims and objectives.

We provide children's respite, support for adults, advice, and education to meet the needs of people with either, or both, physical and learning disabilities providing a lifetime of support to them and their families.

Children's Team

The children's services combined provide overnight respite, support in the home, and supported activities/events. The following is a breakdown of how the services operate:

Lily's Place

Lily's Place is a residential children's home providing short stay facilities for children during the day and overnight with additional needs, often profound.

Shapes and Transitions

Shapes provides domiciliary support for children and young people in the family's home and out in the community. The Transitions service is for young adults aged 19 - 25.

Lawford Lodge

Lawford Lodge continues to provide Transitions day care service and overnight respite for those aged 19 - 25 before moving into adult services, either with Diverse Abilities or elsewhere.

Short Breaks

Coping with CHAOS (CWC), Awesome Nights and Project rely on fundraising to offer a variety of day, evening, and school holidays services to support not only children but the whole family by providing supported activities and events including other members of the family.

STARs

Following an identification of the need to support SEN siblings, STARs is aimed at providing support and advice for SEN siblings, as well as giving these young people a chance to just be children and meet people in the same situation.

Education

Langside School

Langside School is an independent specialist school for pupils aged 2 - 19 years old with physical and learning difficulties in the severe or profound range. School fees are currently paid by three Local Authorities. Fundraising is needed to support the school and supply specialist equipment not covered by fees.



Adult Services

Adult Services enable people with physical and learning disabilities to live their lives as independently as possible, in their own homes. The day service supports this, giving access to the community, activities, and events.

Supported Living

Diverse Abilities continues to support a growing number of residential properties in the community by being contracted to provide personal care and support to its tenants. Supply and refurbishment of properties is supported through fundraising.

The Beehive Centre

The Beehive Centre, our activity and therapy centre, is a lively, sociable day opportunity setting for adults with a disability. It is a place where people can meet and make new friends, acquire new skills, and enjoy a wide range of experiences, which we fundraise to help support.

Advice Team

Our Advice Team seeks to help people find and access services and benefits, representing individuals in many cases if necessary. For many years our Advice Team has boasted high success rates for helping people with disabilities access benefits and activity-based services.

Services include benefit advice, appeals for benefits, power of attorney and deputyships, and help filling in forms.

Edwards Support Service

Edwards Support Services (ESS) provides facilities management and landlord services, and operates independently of the Charity's support services. ESS has grown steadily since it started and manages the facilities of the Charity's residential properties and also supports the Charity in health and safety. ESS also received income from managing properties for a third party.



How our activities deliver public benefit

Our services are open to children and adults living with disabilities, often encompassing complex physical and learning needs. Our non-residential services are available to anyone within travelling distance of our sites across Dorset, and further afield providing they can make their own transport arrangements. The cost of providing some services is covered by fees from Social Services, Primary Care Trusts, Education Authorities, and other statutory support for independent living. As such, anyone who qualifies for support is entitled to use any of our services, subject to the charity being able to provide the service in a safe manner.

In addition, we can, and do on a few occasions, offer services on a privately funded basis and increasingly generate voluntary fundraising income to meet the needs of the community.

Main operational activities

Our main areas of activity are set out below. While we have to make hard choices around costs and new projects, we have continued to invest in activities that help deliver our strategy.

Type of activity	Aim of activity	Cost of activity (£000 per year)
Providing educational services.	To support the learning and development of children and young people with complex needs.	£2,133
Providing respite care for children and young people.	To support children and young people with disabilities while providing a break for parents.	£1,194
Providing home or community support for children and young people.	To support children and young people at home or out and about within the community to undertake activities they enjoy.	£609
Providing care of adults in their own home.	To deliver high quality 24/7 care for adults with disabilities and encourage independence.	£4,001
Providing day and community-based services for adults.	To support adults with disabilities to attend a day centre and undertake fun and stimulating activities.	£957
Providing information and advice to people with health problems.	To provide advice and information to those that are disabled or have a health condition.	£76

Achievements and performance

Operationally, this was an excellent year for the services and fundraising. All the services found ways to take extra people they support as demand for the services increased dramatically. It is hoped that some of the changes next year will further support what are very stretched services locally. Growth has been important in covering the high inflation costs that the country has seen, and it is motivating to be able to support those who need it most.

The Treehouse project began as a major re-development project in January 2024 and opened as a service on time at Easter. The further phases are ahead of plan and has been a major accomplishment. This was only made possible by the funding support raised through fundraising and hundreds of volunteers who turned out to build, clean, paint, and maintain the gardens on this tremendous site. This is also the right place to thank all those involved in a truly amazing and successful project.

Below are progress updates on the seven strategic projects and aims highlighted last year;

- 1. Continue to look at how a new school can be achieved to replace Langside.**
Three sites have now been identified and feasibility work has started to establish if any of these have the potential to justify further development and an approach to planning.
- 2. Continue to develop The Splash Appeal.**
There is a plan to have this project fully costed again by summer 2024. This work is needed due to the substantial changes and costs since the end of the pandemic. Once completed, the plan is to start the fundraising for the project.
- 3. Continue to grow Children's Services.** At the end of 2023, an opportunity arose to lease part of the Adventure Wonderland site in Bournemouth. This is now named The Treehouse and opened in Easter 2024. A 3-year plan is in place to significantly grow the Short Breaks services.
- 4. Maintain quality standards in all services.** All services continue to perform well. Most are overdue inspections by either OFSTED or CQC.
- 5. Ensure the charity continues to be financially sustainable going forward.** 2023-2024 produced good financial results as funding remains tight. The fundraising team did a great job raising funds and with big projects planned next year, it is essential the charity is in a sound financial position.
- 6. Review the fundraising events to support services.** The plan was reviewed and there is a good balance of both established and new events on the programme for 2024/25.
- 7. Find ways to meet increased demand at the school and other services.** The Treehouse project will mean The Beehive can attend daily, and Supported Living use the site for events. The office space will enable some of the team to move allowing Langside School to open another classroom in the new academic year, starting in September. This is very significant for all the services.

Langside School

Our specialist school supported 29 children across Langside's four classrooms, providing 40,145 hours of support. The continued growth of the school over the year remains due to the reputation of the school locally, alongside a shortage of provision elsewhere in the county.

This year we launched a music therapy programme and we continue to develop The OPT Award with partner schools with a view to make the programme available nationally. Two members of the Langside team are working towards huge fundraising challenges - Jade will run the Southampton Marathon in April 2024 and Lynda will be completing a Wing Walk in the summer.

Principal Jon Seaward praised the staff and children for their continued resilience.

"I remain incredibly proud of the team throughout the school for their ability to keep going throughout any scenario that comes their way to keep the children smiling and coming in to school each day."

As we move forward into 2024/25, our plans will be around increasing capacity at the school to meet demand, and remaining in discussions regarding a potential new school.



Children's Team: Lily's Place



Lily's Place day care sessions and overnight stays provided 22,896 hours of overnight care and 2,538 hours of day care support to 36 children.

Volunteers have visited Lily's Place to help tidy up the garden, paint fencing, and freshen up the paintwork in the playroom, all of which is greatly appreciated.

We have also started working with The Play Prescription to develop new and engaging play sessions for the children and young people.



"Huge congratulations to Evie and Avril for completing their level 3 diplomas, we're really proud of their achievements."



Harrison has attended Lily's place since 2018. He loves being in charge of his stays and plans what he'd like to do. One day we went to the local garages to see if anyone needed help. Enterprise Garage let Harrison get involved washing the cars (using the pressure washer) and he was told about all the different sprays they use. Because Harrison enjoyed the pressure washer so much the team there gave his wheelchair a professional wash and polish! He would have stayed all day helping, but had to head back to Lily's Place because of the rain.

Izzy has come to Lily's place since 2019. She enjoys overnight stays with us and has Shapes sessions at home too. Izzy has a great yes/no response and staff always ensure she has a choice when she stays. Izzy will choose to watch sit-coms or anything to do with pampering: hand massages or face masks are a favourite. Izzy also loves water and likes to make use of our fantastic bubbly bath jets. Here she is making a pasta necklace with help.



Children's Team: Short Breaks



2023/24 saw 147 children supported through 2,208 hours of Project. We had a slight decline in families due to moving to a new CRM and not all families signed back up, however, new families are joining us and we're spending time with local SENCOs to raise awareness of the services we provide.

New activities this year include LEGO building with Merlin, Pop Party at Echotown Recording Studios, Flip Out in Poole, Wild & Free Surf Therapy, Centre VR and AirJumpX.



Awesome Nights supported 23 young adults. While some aged out of the service, we have had a steady flow of young people joining the service as they grew older. One volunteer also donated over 40 hours of their time to help out.



"My child used to not be able to go shopping. They would be overwhelmed, have meltdowns, and sometimes be violent. They have now done some shopping trips with Project, which are so useful to develop this vital life skill."

Coping with CHAOS supported 293 children with additional needs and 174 siblings through 6,992 hours of support, which continues to grow as lots of new families have joined us.

In January, we were very fortunate to start work on a new site, The Treehouse, located opposite Bournemouth Airport. It was our ambition to have this site ready for the Easter Holidays and to utilise the help of our local community and volunteers to make this plan a reality.

"These sessions give my child a chance to mix and socialise with other children, he misses a lot of school through illness so this is ideal for him to make friends and have experiences which aren't otherwise on offer to him. Through our time with CHAOS he has been able to take part in and try activities I never thought he would be able to do. As a parent, it's so lovely to see, but also for him it shows that while there are sometimes barriers in his way, he can overcome them."

The STARs sibling support service has remained popular with families. We supported 28 children over 423 hours. A new supervisor has started running the sessions, building positive relationships with the young people attending, and splitting the age groups on Mondays has allowed us to make more age appropriate activities for everyone.

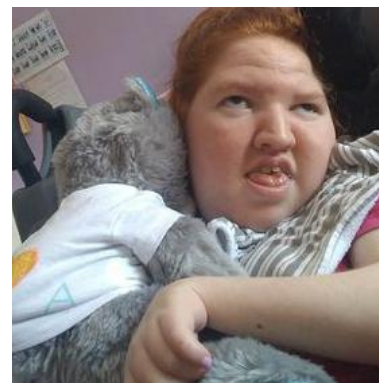


Children's Team: Shapes & Transitions

19 children were supported by Shapes through 9,056 hours. During the year two packages ended due to their age, four ended due to various reasons, and two new packages started.

An additional 490 hours of care were provided for the five children who use the Shapes Transition service. One young person moved on to adult services, one new package started.

The team in Shapes and Shapes Transitions continues to be very close knit and working to their absolute best for the children and young people we support. One parent commented they are so proud of how their young person handled the transition out of children's services thanks to our support.



Children's Team: Lawford Lodge

Lawford Lodge will celebrate it's 5th anniversary in 2024/25 and now supports four young adults aged between 19 and 25 years old.

We provided an average of 25 overnight stays per month, and continued to work hard as a team supporting each other through sickness.

In the next year, we will continue to look at the opportunities for more bungalows so we can expand the service.



Adult Services: Supported Living



In 2023/24 we supported 32 adults, unfortunately four adults we support passed away during the year, with two new ladies moving in during August and January respectively. We provided over 142,519 hours of care, including waking nights.

This year Karen started swimming, Pete became a member of the airport accessibility forum, Simon and Jeff travelled to see AFC Bournemouth at Brentford, Stevie met the Red Arrows and Hannah is getting out and about more.

“AH looks so well and so happy, thank you for looking after her.”

We're looking forward to the next year and getting together more now we have the opportunity to use the new site, The Treehouse, as a place that is designed with us in mind.



Adult Services: The Beehive Centre

46 adults have been supported at The Beehive Centre in the 2023/24 financial year, with a waiting list. This has been through 1,057 hours of 1:1 support provided each week, not including those who do not require 1:1 support.

Three volunteers have been working at The Beehive this year providing 63 hours of their time.

"Over the past 20 years The Beehive has been a place of growth and joy for Colin. He talks about it all the time! He thinks the world of manager Chelsey, and I know he will always be able to find support at The Beehive."

New activities this year include woodwork and sensory sessions, and as we look forward to the next financial year we're excited to take up new opportunities at The Treehouse.

As well as continuing to fundraise for The Splash Appeal, one of our staff members has created their own fundraiser called Bumblecise to help raise funds for a new vehicle. A staff team has also completed the Dorset Mud Run and the Tractor Tug to help raise vital funds.

Chelsey Mills, manager at The Beehive, has been invited to represent the charity at one of the King's Buckingham Palace Garden Parties - and this will be to represent The Splash Appeal and the important care it will provide. As part of preparations, students at The Beehive will be taking part in a whole range of royal-themed activities and celebrations.



Advice Team



In the 2023/24 financial year, we had the following number of clients for the Advice Team:

- 81 Lasting Power of Attorney clients
- more than 200 telephone clients
- 1,100 disability appeal cases

Our team achieved a 95% success rate on appeals. The Advice Team has grown to a team of three in the past year, and continuing to achieve these results in a very busy service is testament to how well they work. They pull together and support one another during times of excessive demand and when dealing with very difficult and challenging clients.

"I was taken through my claim with professionalism and got the best result possible, the team were great at minimising my stress throughout the process."

As we move into the next financial year, we are looking to increase capacity by working with a small number of volunteers.



Volunteering

2023/24 was a really strong year for corporate volunteering, a trend which appears to be continuing into the next financial year and coincides with our project to have The Treehouse ready for opening in time for the Easter holidays.

252 volunteers of all varieties have come together to provide almost 3,000 hours of support to our services.

Activities this year have included our annual Treecycling campaign, painting and decorating at Langside School, gardening and maintenance within our Supported Living bungalows, alongside the huge project of working at The Treehouse.

"It's such a rewarding experience to volunteer with Diverse Abilities. I know that the work I am doing truly makes a difference, and that really means something and makes it all worthwhile."



Fundraising



The total fundraising income over the 2023/24 financial year was £617,960.

Christmas Treecycling grows from strength to strength, raising more than £29,088 including additional income from Gift Aid donations.



This year we have redeveloped our schools programme and have visited 26 schools in the area, a mix of infants, juniors, secondary and colleges. These activities include raising awareness about disabilities as a whole, rather than just about fundraising activities.

More than 1,291 people took part in our fundraising events over the year, and we redeveloped parts of the Gala Ball to encourage further giving, including a nurses pledge section, and a short but engaging presentation from a family we support.



We made the very difficult decision to cancel the Dorset Neon Run after this year's event. Due to changes in the fundraising landscape, it wasn't bringing in as many participants as it used to so we are investigating alternatives for the future.

The team is in a really strong place and looking forward to continue facing challenges together.



The project to develop The Treehouse has been taken on in partnership between the fundraising team and the children's team.

Following months of planning and identifying risks and requirements, we gained access to the site in January 2024 to begin a huge programme of updates and developments.



From removing a large section of soft play, to creating new office space, this would not have been possible without the rallying support of our local community, including businesses and individuals all coming together to provide their valuable time and expertise. We're looking forward to seeing how this site is used in the coming months.

Financial review and reserve policy

Our funding comes from fees and public sector grants to cover day to day running costs of our services and from private sector fundraising income for those services not covered by fees which supplement the quality of the service provided. This can include funding equipment, premises and community activities according to any restrictions placed on the donation.

The charity has a reserves policy to hold liquid reserves to cover any major unforeseen expenses and to ensure that each unit can continue to supply the services they provide. From time to time the Trustees and CEO plan to undertake new projects and these will be funded from available funds with any additional finance being generated from fundraising or from loans as required. The reserves policy is reviewed annually to identify the risks of projects and the day to day operation and investment needed to run the charity. The approach allows the organisation to take opportunities to the benefit of the charity. The trustees will on occasion take advice on specific risks, an example being the pension fund deficit - where any future liabilities are calculated by the pension's provider and form part of the accounts. (see note 19 to the financial statements.)

The charity bases its reserves figure on a variety of risks that the trustees see as having a potential adverse effect. These include loss of income through reduced numbers of dependants and a potential downturn in donations due to social, political and economic factors and unbudgeted increases in costs through inflationary forces and Government legislation. Additionally, the charity focuses on the non-financial risks arising from fire, health and safety of workers and dependants and the management ensure that the correct accreditation is up to date and that robust policies and procedures exist to minimise the risks. Regular checks are carried out on new and potential employees to assess they are suitable for the role and extensive and regular awareness and operational training is carried out for staff and workers in key operational areas.

Financial sustainability is a major financial risk for the charity and its subsidiary. A key element in the management of financial risk is a regular review of available liquid funds to settle debtors as they fall due, regular liaison with

the bank, and the active management of trade receivables and payable balances to ensure sufficient working capital by the charity and its subsidiary company.

The total amount of funds held at 31 March 2024 was £8,892,969 (2023: £8,633,011) of which £293,917 (2023: £345,399) is restricted and £4,112,295 (2023: £4,144,198) is designated. This includes revaluation reserves of £1,532,841 (2023: £1,532,841) on designated properties being Langside, The Beehive and Lily's Place. Unrestricted, undesignated reserves currently stand at £4,486,757 (2023: £4,131,414) which includes a revaluation reserve of £1,867,756 (2023: £1,867,756). Free reserves therefore stand at £2,619,001 (2023: £2,263,658). This represents 3.2 months forward expenditure which is in line with the Charity's policy of holding between 3 to 4 months in unrestricted undesignated funds to cover any breakdown of the local authority and NHS funding.

The accounting policy regarding the apportionment of central costs takes account of the actual costs incurred in supporting each service. As the number of service users and hence fee income is broadly a measure of central support needs, the recharge is set as a percentage of each services income.

There have been no material changes in the accounting policy during the year.

Key Management Pay and Remuneration Policy

The trustees consider the board of trustees and the chief executive officer as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees are required to disclose all relevant interests and register them with the chief executive and in accordance with charity policy withdraw from decisions where a conflict of interest arises.

The pay of the charity's chief executive is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, remuneration is also bench-marked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Social Investment

The charity owns a portfolio of programme related investments in the form of social housing. The policy of the charity is to provide suitable housing at high standard to disadvantaged people and the investment in property is solely to further the charitable aims of the charity. As such, each property is maintained to a high standard and in a professional and ethical manner.



Fixed Assets

The domestic portfolio was revalued in 2022/23 as shown on the balance sheet and it is the opinion of the trustees that there is no material change to the non-domestic property at the current time.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Diverse Abilities Plus Limited for the purposes of company law) are responsible for preparing the trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The strategic report on page 21 is also hereby approved.



John Smith, Chairman

Date: **25/11/2024**

Strategic Report

The financial year 2024/25 will be a development year that will touch all the services. The Treehouse will predominantly be used for Children's Short Breaks during the evenings, weekends, and holidays. However, the other facilities will allow The Beehive to operate a satellite site, and some schools are showing an interest in visiting. There is potential to develop the site further with a clear fundraising plan to support this.

Langside plans to develop classrooms to increase pupil numbers, meeting a growing and very specialist educational setting for children with profound learning and physical support needs.

The Beehive has a waiting list, and they are working hard to find ways to support as many people as possible and get everyone waiting into the service. Strategically, The Treehouse will support this.

Below are the strategic aims and focuses for the year ahead:

- 1. The Treehouse will see new playgrounds within the grounds that complement the trampolines, bouncy castle, and mini golf. Inside the building, a 3-story soft play area, with a cinema room, sensory room, and games room, with a huge hall for activities and play opened at Easter 2024 and the summer holidays. Following a busy summer service schedule, it is planned to develop a Forest School, with a newly planted orchard and sensory garden ready for Easter 2025**
- 2. Get the Studio building at The Treehouse open in autumn for those attending The Beehive to use as a satellite operation**
- 3. Re-develop Langside to open a new classroom**
- 4. Maintain quality standards in all services**
- 5. Ensure the charity continues to be financially sustainable going forward**



Independent auditor's report to the trustees of Diverse Abilities Plus Ltd.

Opinion

We have audited the financial statements of Diverse Abilities Plus Limited (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise the Group Statement of Financial Activities, the Group Statement of Financial Position, the Charity Statement of Financial Position, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group as at 31 March 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 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 or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting for records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from the 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.

Responsibility of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 20, 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 the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with senior management and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Further the group is subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, through significant fine, litigation or restrictions on the charity's operations. We identified the most significant laws and regulations to be those monitored by the Care Quality Commission.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business.

We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, 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 by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

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

Saffery LLP

Date: 4 December 2024

Casidhe Baleri, Senior Statutory Auditor
for and on behalf of Saffery LLP

Statutory Auditors
Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY
Statutory Auditors

Saffery LLP is eligible to act as an auditor in the terms of section 1212 of the Companies Act 2006.

Diverse Abilities Plus Limited

Group Statement of Financial Activities (including income and expenditure account) for the Year Ended 31 March 2024

	Notes	Unrestricted funds	Restricted funds	2024	2023
		£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	186,236	515,574	701,810	722,339
Incoming resources from charitable activities	3	8,673,304	-	8,673,304	7,446,442
Other trading activities	4	148,946	3,260	152,206	114,856
Investment income	5	37,868	-	37,868	8,931
Other incoming resources	6	2,592	-	2,592	41,778
Total incoming resources		9,048,946	518,834	9,567,780	8,334,346
Resources expended					
Costs of generating funds					
Costs of generating voluntary income		301,118	36,935	338,053	313,069
Charitable activities	7	8,377,308	592,461	8,969,769	8,137,268
Total resources expended		8,678,426	629,396	9,307,822	8,450,337
Net (expenditure)/income before transfers		370,520	(110,562)	259,958	(115,991)
Transfers					
Gross transfers between funds	22	(47,080)	47,080	-	-
Other recognised gains/(losses)					
Gain on Revaluation of Fixed Assets for companies own use	8	-	-	-	66,609
Net movements in funds		323,440	(63,482)	259,958	(49,382)
Reconciliation of funds					
Total funds brought forward		8,275,612	357,399	8,633,011	8,682,393
Total funds carried forward		8,599,052	293,917	8,892,969	8,633,011

Diverse Abilities Plus Limited (registration number: 1540805)
Group Statement of Financial Position at
31st March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		8,352,398		8,297,060
			8,352,398		8,297,060
Current assets					
Stock and work in progress			943		3,658
Receivables	14		1,653,731		1,220,497
Cash at bank and in hand			1,650,224		1,645,653
			3,304,898		2,869,808
Payables: amounts falling due within one year	15		(1,136,068)		(2,467,075)
Net current assets			2,168,830		402,733
Total assets less current liabilities			10,521,228		8,699,793
Payables: amounts falling due after more than one year	16		(1,628,259)		(66,782)
Net assets			8,892,969		8,633,011
The funds of the charity:					
Restricted funds in surplus	22/23		293,917		357,399
Revaluation reserve	22/23		3,400,597		3,400,597
Unrestricted income funds	22/23		2,619,001		2,263,658
Unrestricted designated funds			2,579,454		2,611,357
Total charity funds			8,892,969		8,633,011

Approved by the Board on: **25/11/2024**

And signed on its behalf by: 

Mr J. Smith (Chairman)
Trustee

The notes on pages 30 to 43 form an integral part of these financial statements.

Diverse Abilities Plus Limited (registration number: 1540805)

Charity Only Statement of Financial Position at 31st March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		8,350,701		8,293,607
Investments	13		1		1
			8,350,702		8,293,608
Current assets					
Stock and work in progress			943		3,659
Receivables	14	1,706,664		1,211,966	
Cash at bank and in hand		1,480,560		1,566,500	
		3,188,167		2,782,125	
Payables: amounts falling due within one year	15	(1,125,142)		(2,456,706)	
Net current assets			2,063,025		325,419
Total assets less current liabilities			10,413,727		8,619,027
Payables: amounts falling due after more than one year	16		(1,628,259)		(66,782)
Net assets			8,785,468		8,552,245
The funds of the charity:					
Restricted funds in surplus	22/23		293,918		357,399
Revaluation Reserve	22/23		3,400,597		3,400,597
Unrestricted income funds	22/23		2,511,499		2,152,255
Unrestricted Designated Funds			2,579,454		2,641,994
Total charity funds			8,785,468		8,552,245

Approved by the Board on: **25/11/2024**

And signed on its behalf by: 

Mr J. Smith (Chairman)
Trustee

The notes on pages 30 to 43 form an integral part of these financial statements.

Diverse Abilities Plus Limited (registration number: 1540805)
Group Cash Flow Statement for the Year Ended
31st March 2024

	Note	2024	2023
		£	£
Net cash flow from operating activities	20	131,492	198,450
Returns on investments and servicing of finance	5	37,868	8,931
Capital expenditure and financial investment			
Purchase of tangible fixed assets	12	(231,866)	(124,780)
Proceeds/Loss from sales/deposals of tangible fixed assets		750	-
Proceeds from sales of investments		-	-
Purchase investments		-	-
Cash outflow before management of liquid resources and financing		(61,756)	82,601
Financing			
Loan Repayments Barclays	15	(1,524,145)	(35,937)
Loan Advances CAF		1,600,000	-
Loan Repayments CAF		(9,528)	-
Net Cash provided by financing activities		66,327	(35,937)
Change in cash and cash equivalents		4,571	46,664
Reconciliation of net cash flow to movement in net funds			
	Note	2024	2023
		£	£
Change in cash and cash equivalents	20	4,571	46,664
Cash and cash equivalents at the beginning of the reporting period	20	1,645,653	1,598,989
Cash and cash equivalents at the end of the reporting period	20	1,650,224	1,645,653

Notes to the financial statements for the year ended 31st March 2024

1. Accounting Policies

The following accounting policies have been consistently used in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

Diverse Abilities Plus is a charitable company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantees is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the care, education and advancement of persons with cerebral palsy or other similar disabilities.

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The financial statements are prepared on a going concern basis and under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Going Concern

After reviewing the Charity's forecasts and projections, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its consolidated financial statements.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiaries Edwards Support Services Limited (registered number 08030344) and Edwards Facility Services (registered number 14016455). A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by the SORP.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted 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.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes mainly to protect assets that ensure the continuation of the charities objectives.

Further details of each fund are disclosed in note 22.

Incoming resources

Voluntary income is received by way of donations and gifts, subscriptions, covenants and fundraising activities.

Such income is recognised when there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income due for fees from local authorities are credited to the Statement of Financial Activities when the service has been performed with the exception of Langside School, which is invoiced in advance. Amounts are treated as unrestricted income, except regarding grants from the Department for Education, which is specifically for the use of Langside School which are used within the year.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

1. Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
2. Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

3. Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Any income deferred is in accordance with the terms set by the grant making body.

Interest on deposit amounts is recognised on an accruals basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided under contract). Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to Trustees on governance or constitutional matters.

Allocation of costs

The apportionment of central costs takes account of the actual costs incurred in supporting each service. As a number of service users, and hence fee income, is broadly a measure of central support needs, the recharge is set as a percentage of each service's income. The actual percentage charged to each service takes account of how much administrative support exists within each service.

Fixed assets

Fixed assets are stated at original cost or valuation, or if donated, the value at date of receipt.

The charity has adopted the revaluation model for its properties. Under the revaluation model, an item of property, whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

Depreciation

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

Freehold buildings	1% straight line
Equipment and fittings	25% straight line basis
Motor vehicles	25% straight line basis
Gifted items	In accordance with above rates

Investments

Fixed asset investments are included at market value at the Balance Sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

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

Investments in Subsidiaries are valued at cost less provision for impairment.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Trade receivables

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

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

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Trade payables

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

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

Borrowings

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

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

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

Concessionary loans include those payable to third parties which are interest free or below market interest rates and are received to advance charitable purposes. All loans are measured at cost, less impairment as permitted by section 34 of FRS 102.

Provisions

Provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle is known or can be reliably estimated.

Financial Instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pensions

The charity operates a defined contribution pension scheme, Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Some employees are members of the Teachers' Pension Scheme which is a multi-employer, unfunded, pay as you go, defined benefit scheme. The plan's actuary has advised that it is not possible to identify the charity's share of the underlying assets and liabilities in the scheme on a consistent and reasonable basis. The contributions to the scheme are therefore accounted for on a defined contribution basis. Contributions to the Scheme by employees are set at rates determined by the scheme's Actuary and approved by the Department for Education. The contributions partially fund payments made by the Scheme, the balance of funding being provided by Parliament through the annual Supply Estimates process. The administrative expenses associated with the operation of the Scheme are borne by the Department for Education and reported in Department for Education's financial statements. The scheme is managed by the Department for Education and administered under contract by Capita Business Services Limited. The latest accounts are available on the official-documents.gov.uk website.

As described in note 19, Diverse Abilities has a contractual obligation to make pension deficit payments of £5.5k pa over the period to January 2025, accordingly this is shown as a liability in these accounts. The total of contractual future deficit funding payments is discounted to an estimated current value. The discount rate chosen is the redemption yield on a UK government bond of approximately the same duration as the liability.

Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

2. Voluntary Income

	Unrestricted funds	Restricted funds	Total funds 2024	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£	£	£	£
Donations	143,538	85,841	229,379	225,190	33,338	258,528
Gift Aid Reclaimed	17,755	559	18,314	16,795	1,174	17,969
Grants	24,943	429,174	454,117	63,366	382,476	445,842
	186,236	515,574	701,810	305,351	416,988	722,339

3. Incoming resources from charitable activities

	Unrestricted funds	Restricted funds	Total funds 2024	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£	£	£	£
Rental Income	252,049	-	252,049	247,072	-	247,072
Langside School fees	2,034,311	-	2,034,311	1,771,252	-	1,771,252
Children's services	1,569,876	-	1,569,876	1,354,869	-	1,354,869
Adults' services	4,684,350	-	4,684,350	3,979,687	-	3,979,687
Advice	32,537	-	32,537	27,605	-	27,605
Transport	100,181	-	100,181	65,957	-	65,957
	8,673,304	-	8,673,304	7,446,442	-	7,446,442

4. Other trading activities

	Unrestricted funds	Restricted funds	Total funds 2024	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£	£	£	£
Fundraising Events	148,946	3,260	152,206	114,856	-	114,856

Income from other Trading Activities in the current year £152,206 of which £3,260 was restricted, and prior year £114,856 was unrestricted.

5. Investment Income

	Unrestricted funds	Restricted funds	Total funds 2024	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£	£	£	£
Interest on Cash Deposits	37,868	-	37,868	8,931	-	8,931
	37,868	-	37,868	8,931	-	8,931

6. Other Incoming resources

	Unrestricted funds	Restricted funds	Total funds 2024	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£	£	£	£
Facility management income	-	-	-	110	-	110
Income from Sale of Fixed Assets	750	-	750	-	-	-
Insurance claims	-	-	-	35,467	-	35,467
Tax reclaimed	1,842	-	1,842	3,261	-	3,261
Income from external training	-	-	-	2,940	-	2,940
	2,592	-	2,592	41,778	-	41,778

7. Analysis of charitable activities

	Total 2024	Total 2023
	£	£
Employment costs (inc. Agency)	7,510,166	6,914,281
Establishment costs	346,737	261,017
Other Operating Costs	568,127	499,197
Teaching and educational supplies	5,438	2,056
Transport Costs	58,091	59,437
Publicity and marketing	152,798	135,416
Legal and professional costs	36,698	28,763
Bank charges/Loan interest	126,223	74,529
Depreciation of tangible Non Current Assets	176,528	169,563
Bad Debts Provision	(11,037)	(6,991)
	8,969,769	8,137,268

Charitable activities was £8,969,769 (2023: £8,137,268) of which £592,461 were attributable to restricted funds (2023: £350,397) and £8,377,308 were attributable to unrestricted funds (2023: £7,786,871).

The analysis of charitable activities is split between direct and support costs as follows:

	Staff costs	Depreciation	Other	Total 2024	Staff costs	Depreciation	Other	Total 2023
	£	£	£	£	£	£	£	£
Direct costs	6,994,972	154,671	879,305	8,028,948	6,464,306	158,927	756,184	7,379,417
Support costs	515,194	21,858	403,769	940,821	449,975	10,636	297,240	757,851
Charitable activities	7,510,166	176,529	1,283,074	8,969,769	6,914,281	169,563	1,053,424	8,137,268

8. Other recognised gains

	Unrestricted funds	Total funds 2024	Unrestricted funds	Total funds 2023
	£	£	£	£
Revaluation of Fixed Assets	-	-	66,609	66,609
	-	-	66,609	66,609

9. Trustees' remuneration and expenses

No trustees received any remuneration during the year. No expenses were paid to trustees in the year.

10. Net expenditure

Net expenditure is stated after charging:

	2024	2023
	£	£
Auditors' remuneration - audit services	19,920	16,904
Auditors' remuneration - other services	600	-
Depreciation of tangible Non Current Assets	176,529	169,563

11. Employee remuneration

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	2024	2023
	No.	No.
Central office	23	23
Langside School	61	57
Children's services	126	121
Adult services	160	160
Advice services	2	2
Directors	9	9
	381	372

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries (ex Agency)	6,161,243	5,698,704
Social security Inc. Apprenticeship levy	497,578	444,978
Other pension costs	201,279	181,272
	6,860,100	6,324,954

Senior employees - during the year, the number of senior employees who received emoluments falling within the following ranges was:

	2024	2023
	No.	No.
£100,001 - £110,000	1	-
£90,001 - £100,000	-	1
	1	1

The Key Management personnel of the charity comprises the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel during the year were £94,616 (2023: £87,601) and national insurance costs of £12,071 (2023: £11,398). During the year, pension contributions on behalf of this staff member amounted to £4,739 (2023: £4,380).

12. Tangible Non Current Assets (Group)

	Freehold interest in land and buildings	Motor vehicles	Equipment and fittings	Gifted assets	CWIP	Total
	£	£	£	£	£	£
Cost or Valuation:						
As at 1 April 2023	8,276,895	138,373	951,908	309,478	-	9,676,654
Additions	47,968	13,250	170,648	-	-	231,866
Revaluation	-	-	-	-	-	-
Transfer	-	-	-	-	-	-
Disposals	-	(3,100)	-	-	-	(3,100)
As at 31 March 2024	8,324,863	148,523	1,122,556	309,478	-	9,905,420
Depreciation:						
As at 1 April 2023	238,123	124,442	707,888	309,141	-	1,379,594
Revaluation	-	-	-	-	-	-
Eliminated on disposals	-	(3,100)	-	-	-	(3,100)
Transfer	-	-	-	-	-	-
Charge for the year	62,216	8,611	105,454	247	-	176,528
As at 31 March 2024	300,339	129,953	813,342	309,388	-	1,553,022
Net book value:						
As at 31 March 2024	8,024,524	18,570	309,214	90	-	8,352,398
As at 1 April 2023	8,038,772	13,931	244,020	337	-	8,297,060

	2024	2023
	£	£
Charity	8,350,702	8,293,607
Subsidiary: Edwards Support Services Limited	1,696	3,453
	8,352,398	8,297,060

The freehold interest in land and buildings includes both residential and non-residential properties employed in the provision of the charities services.

The residential properties were re-valued at 31 March 2023 by independent valuers for Barclays and CAF Bank.

13. Investments held as Non Current Assets (Charity)

Subsidiaries (Charity):

Name of undertaking	Company Number	Nature of business	Nature of control	% held	Direct/ Indirect
Edwards Support Services Limited	08030344	Provision of supported living accommodation for adults with disabilities	Ordinary Shares	100	Direct
Edward Facilities Services Limited	14016455	Dormant	Sole member	100	Direct

The registered office of the above companies is Langside School, Langside Avenue, Poole, Dorset, BH12 5BN.

14. Receivables

	Group 2024	Charity 2024	Group 2023	Charity 2023
	£	£	£	£
Amount due from group undertaking	-	75,776	-	10,171
Trade receivables	1,195,353	1,186,143	863,246	856,483
Prepayments and accrued income	458,378	444,744	357,251	345,312
	1,653,731	1,706,663	1,220,497	1,211,966

15. Payables: Amounts falling due within one year

	Group 2024	Charity 2024	Group 2023	Charity 2023
	£	£	£	£
Bank loans (secured)	22,213	22,213	1,524,145	1,524,145
Trade payables	191,988	186,123	134,944	132,851
Taxation and social security (inc. VAT)	153,705	150,602	102,029	100,128
Accruals and deferred income	762,618	759,292	699,175	692,800
Pension deficit (see note 19)	5,544	6,912	6,782	6,782
	1,136,068	1,125,142	2,467,075	2,456,706

The mortgage was repaid September 2023 and refinancing was taken with CAF Bank. The CAF Bank loan of £1.6k is secured by a fixed charge over fixed assets and rental income and a floating charge over all present and future undertakings and assets.

16. Payables: Amounts falling due after more than one year (Group and Charity)

	2024	2023
	£	£
Bank loans (secured)	1,568,259	-
Other Loans	60,000	60,000
Pension deficit (see note 19)	-	6,782
	1,628,259	66,782

Other loans are secured against the residential property for which the loan funds were used to purchase.

17. Capital commitments

Capital commitments at the year end are nil for 2023/24 (2022: £56,352).

18. Operating lease commitments

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

Operating leases which expire:

	Land and buildings		Other	
	2024	2023	2024	2023
	£	£	£	£
Within one year	135,366	32,634	-	-
Within two and five years	144,625	30,125	-	-
	279,991	62,759	-	-

19. Pension scheme

Defined benefit pension scheme - Teachers

Some employees are members of the Teachers' Pension Scheme, which is a multi-employer, unfunded, pay as you go, defined benefit scheme. The scheme's assets are held separately from those of Diverse Abilities Plus. The scheme is managed by the Department for Education and administered under contract by Capita Business Services Limited. The latest accounts are available on the [official-documents.gov.uk](https://www.official-documents.gov.uk) website.

Defined benefit pension scheme - TPT

The company operates a defined benefit pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £127,746 (2023: £132,566).

The scheme is classified as a 'last man standing' arrangement. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

The most recent completed three year valuation was at September 2020. The result of the valuation showed that the actuarial value of the assets was £800.3m, liabilities of £831.9m, and a deficit of £31.6m.

Diverse Abilities Plus has been advised that it will need to make annual deficit contributions of £5.5k in the financial year 2024/25. This amount is based on the current actuarial assumptions and may vary in the future as a result of actual performance of the Pension Plan. The current recovery period at 31st March 2024 is 10 months ending January 2025.

The basis of the calculation has changed

Reconciliation	2024 £	2023 £
Provision at start of period	11,868	18,616
Deficit contribution paid	(6,782)	(6,782)
Remeasurements - amendments to the contribution schedule	458	34
Provision at end of period	5,544	11,868
Due within one year	5,544	6,782
Due after one year	-	6,782

20. Reconciliation of net movements in funds to operating cash flows

	2024	2023
	£	£
Net incoming resources	259,958	(49,382)
Adjustments for		
Investment income	(37,868)	(8,931)
Depreciation, amortisation and impairment charges	176,528	169,563
(Profit)/Loss on sale on non current assets	(750)	-
Movement on Stock	2,715	(199)
Revaluation of Freehold Property	-	(66,609)
Remeasurement of pension scheme	-	34
Movement in Working Capital		
Decrease/(increase) in Receivables	(433,234)	(14,261)
(Decrease)/increase in Payables	164,143	168,235
Other	-	-
	131,492	198,450

Analysis of Change in Debt

	At 1 April 2023			At 31 March 2024
	At start of year	Cash flows	Other non-cash changes	At year end
	£	£	£	£
Cash	1,645,653	4,571	-	1,650,224
Loans due within one year	(1,524,145)	-	1,501,932	(22,213)
Loans due after one year	(60,000)	-	(1,568,259)	(1,628,259)
	61,508	4,571	(66,327)	(248)

	At 1 April 2022			At 31 March 2023
	At start of year	Cash flows	Other non-cash changes	At year end
	£	£	£	£
Cash	1,598,989	46,664	-	1,645,653
Loans due within one year	(1,560,082)	-	35,937	(1,524,145)
Loans due after one year	(60,000)	-	-	(60,000)
	(21,093)	46,664	35,937	61,508

21. Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Related party transactions

Mr. M. Davis is a director of this company and is an employee and shareholder of Rawlins Davy Ltd Solicitors who supplied legal services to ESS to the value of £2,245 and DAP of £nil (2023: £2,280).

Ms. L. Lucas-Rowe is a director of Adventure Wonderland who supply leased property and costs services to the value of £25,680.

22. Analysis of funds (Group and Charity)

	At 1 April 2023	Incoming resources	Resources expended	Revaluation gains	Transfers	Total at 31 March 2024
Designated funds	£	£	£		£	£
Langside development	115,976	-	-	-	-	115,976
Freehold Commercial Property	2,495,381	-	-	-	(31,903)	2,463,478
Revaluation reserve attributable to the designated properties	1,532,841	-	-	-	-	1,532,841
	4,144,198	-	-	-	(31,903)	4,112,295
General Funds						
Revaluation reserve	1,867,756	-	-	-	-	1,867,756
Unrestricted income fund	2,263,658	9,048,946	8,678,426	-	(15,177)	2,619,001
	4,131,414	9,048,946	8,678,426	-	(15,177)	4,486,757
Restricted funds						
Beehive extension/Sensory/ Splash Appeal	323,982	7,388	47,367	-	-	284,003
Beehive Restricted	4,573	6,642	6,642	-	-	4,573
Beehive Activities	-	12,000	12,000	-	-	-
Advice (Disability Wessex)	456	25,915	25,423	-	-	948
Lily's Place Restricted	-	300	1,893	-	1,593	-
Lily's Place Equipment & Activities	5,978	5,800	11,807	-	29	-
Coping with CHAOS Restricted	-	222,502	222,502	-	-	-
Langside General and Activities	2,500	59,828	62,328	-	-	-
Langside Equipment	-	27,871	27,871	-	-	-
Supported Living Events	4,341	-	193	-	-	4,148
Supported Living Lulworth Gardening	245	-	-	-	-	245
Supported Living General	4,824	3,000	9,097	-	1,273	-
Projects/Shapes Respite Bungalow/CS	10,500	101,236	111,736	-	-	-
The Treehouse	-	46,352	90,537	-	44,185	-
	357,399	518,834	629,396	-	47,080	293,917
	8,633,011	9,567,780	9,307,822	-	-	8,892,969

Prior Year

	At 1 April 2022	Incoming resources	Resources expended	Revaluation gains	Transfers	At 31 March 2023
Designated funds	£	£	£		£	£
Langside development	115,976	-	-	-	-	115,976
Freehold Commercial Property	2,526,018	-	-	-	(30,637)	2,495,381
Revaluation reserve attributable to the designated properties	1,532,841	-	-	-	-	1,532,841
	4,174,835	-	-	-	(30,637)	4,144,198
General Funds						
Revaluation reserve	1,801,147	-	-	66,609	-	1,867,756
Unrestricted income fund	2,358,776	7,917,358	(8,032,975)	-	20,499	2,263,658
	4,159,923	7,917,358	(8,032,975)	66,609	20,499	4,131,414
Restricted funds						
Beehive extension/Sensory/ Splash Appeal	322,892	35,777	(34,687)	-	-	323,982
Beehive Restricted	3,935	5,063	(4,425)	-	-	4,573
Beehive Activities	-	5,123	(5,123)	-	-	-
Advice (Disability Wessex)	3,314	4,899	(7,758)	-	-	455
Lily's Place Restricted	-	10,120	(10,120)	-	-	-
Lily's Place Equipment & Activities	-	5,979	-	-	-	5,979
Coping with CHAOS Restricted	-	212,998	(212,998)	-	-	-
Langside General and Activities	-	3,985	(1,485)	-	-	2,500
Langside Equipment	11,740	22,000	(43,878)	-	10,138	-
Supported Living Events	5,509	-	(1,168)	-	-	4,341
Supported Living Lulworth Gardening	245	-	-	-	-	245
Supported Living General	-	7,626	(2,802)	-	-	4,824
Projects/Shapes Respite Bungalow/CS	-	103,418	(92,918)	-	-	10,500
	347,635	416,988	(417,362)	-	10,138	357,399
	8,682,393	8,334,346	(8,450,337)	66,609	-	8,633,011

	2024 £	2023 £
Charity	8,785,468	8,552,165
Subsidiary: Edwards Support Services Limited	107,501	80,846
	8,892,969	8,633,011

The following funds are designated:

- Langside Development: this fund was established by the parents of a pupil who attended Langside School. The purpose of the fund is for development of the School and its facilities.
- Freehold commercial property and the associated revaluation reserve are designated - this relates to the commercial properties without which the charity could not run three of its core services; Langside School, The Beehive, and Lily's Place. The unrestricted revaluation reserve relates to the domestic properties.

The following funds are restructured for the use of the particular service named:

- Beehive Extension: this fund is for the sensory room and therapy pool at the Centre. The sensory room is now completed and the remainder is for the specially adapted swimming pool (The Splash Appeal).
- Beehive restricted: general expenses just for The Beehive.
- Beehive activities: daily activities/therapies in the building and out in the community.
- Advice restricted: general advice expenses for the running of the service with some specific grants for those hard of hearing and those in extreme poverty.
- Lily's Place restricted: general expenses just for Lily's.
- Lily's Place equipment: equipment specific for Lily's.
- Coping with CHAOS restricted: general expenses for the provision of the service and related costs.
- Langside general and activities: daily activities specifically for Langside School.
- Langside equipment: equipment specifically for Langside.
- Supported Living events: monies raised for events.
- Supported Living gardening: monies raised from produce to continue gardening activities.
- Supported Living general: for the general use of this service.
- Projects/Shapes/Respite Bungalow: restricted to the children's services, Transitions, and Lawford Lodge young adult respite home.
- The Treehouse fund was set up to raise funds for the new premises which is to accommodate CWC replacing the West Moors premises which is no longer fit for purpose. It will also provide facilities for running projects so less external expenditure required for activities and set to provide more activities in the future. Central Services has also moved into a refurbished office workspace so it could move from the Langside School space allowing the school to increase the number of pupils, which looks set to reach an all time high of 32 in the financial year 24/25. There was only three months to get the initial phases up and running so the services could run as normal at the new site over the Easter holidays, subsequently funding was a big task - half of the required funds were raised directly for the development in the time available so the initial phase was supported by unrestricted funds.

The following restricted funds received donations during the year from many sources including the following: Coping with CHAOS was supported by BCP Council, Dorset Council, the National Lottery and Children in Need among others, Project was also supported by BCP and Dorset Councils.

23. Net assets by fund (Group)

	Unrestricted funds	Designated funds	Restricted funds	Total funds 2024	Unrestricted funds	Designated funds	Restricted funds	Total funds 2023
	£	£	£	£	£	£	£	£
Tangible assets	4,356,079	3,996,319	-	8,352,398	4,238,201	4,058,859	-	8,279,060
Investments	-	-	-	-	-	-	-	-
Current assets	2,895,005	115,976	293,917	3,304,898	2,396,433	115,976	357,399	2,869,808
Payables:								
Amounts falling due within one year	(1,136,068)	-	-	(1,136,068)	(2,467,075)	-	-	(2,467,075)
Payables:								
Amounts falling due after one year	(1,628,259)	-	-	(1,628,259)	(66,782)	-	-	(66,782)
Net Assets	4,486,757	4,112,295	293,917	8,892,969	4,100,777	4,174,835	357,399	8,633,011
Charity	4,379,541	4,112,295	293,917	8,785,753	4,020,011	4,174,835	357,399	8,552,245
Subsidiary:								
Edward Support Service	107,216	-	-	107,216	80,766	-	-	80,766
	4,486,757	4,112,295	293,917	8,892,969	4,100,777	4,174,835	357,399	8,633,011

24. Provision for Accrued Holiday Pay

A provision exists for holiday balances accrued as a result of services rendered in the current period and which employees are entitled to carry forward. The holiday period runs from 1st April to 30th March inclusive and all holiday entitlement should be used by the end of that period. In certain exceptional circumstances holiday can be carried forward and the value of accrued holiday pay at the end of 2023/24 was £1,000 (2022/23 was £10,000).

25. Financial Risk Management

The charity has exposure to three main areas of Financial risk - liquidity, customer credit exposure, and interest rate risk.

Liquidity risk

The objective of the charity in managing liquidity risk is to ensure that it can meet its financial obligations as and when they fall due. The charity expects to meet its financial obligations through operating cash flows. In the event that the operating cash flows would not cover all the financial obligations the company has credit options available. The charity is in a position to meet its commitments and obligations as they come due.

Customer Credit Exposure

The charity may offer credit terms to its customers which allow payment of the debt after delivery of the goods or services. The charity is at risk to the extent that a customer may be unable to pay the debt on the specified due date. The risk is mitigated by the strong on-going customer relationships and provisions are in place to cover any perceived bad debt.

Interest rate risk

The charity has mortgages in place to finance the majority of the Supported Living properties included in the land and building values in note 13 above. The management reviews interest rates continually and will decide upon the tenure of these mortgages based on a view of the future direction of interest rates.



Diverse Abilities

Dorset's Disability Charity

diverseabilities.org.uk

Company Registration Number 1540805

Registered as a charity in accordance with the Charities Act 1993. Charity Number 282197

DIVERSE ABILITIES PLUS LTD.

England & Wales - Charity number 282197

Accounts

[Home](#)

Charity Commission Annual Return 2023

[Print](#)

[Cancel](#)

DIVERSE ABILITIES PLUS LTD.

Charity registration number: 282197

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2023.

PART A - Charity information

Financial period

Financial period start date

01/04/2022

Financial period end date

31/03/2023

Income and spending

Income £

£ 8,334,346

Spending £

£ 8,450,337

Number of contracts from government

How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?

8

Value of contracts from government

What was the total value of the contracts received from central government or a local authority during the financial period for this return?

£ 7,446,442

Number of grants from government

How many grants did your charity receive from central government or a local authority during the financial period for this return?

4

Value of grants from government

What was the total value of the grants received from central government or a local authority during the financial period for this return?

£ 218,011

Corporate donations

What was the value of your charity's single highest value donation received from a corporate donor during the financial period of this return?

£ 5,000

Donations from individuals

What was the value of your charity's single highest value donation received from an individual during the financial period of this return?

£ 10,000

Donations from related parties

What was the value of your charity's single highest value donation received from a related party during the financial period of this return?

£ 0

Grantmaking

Is grant making the main way your charity carries out its purposes?

No

Recipients of grants

Please round all figures to the nearest pound (do not enter decimal points or commas).

Individuals

£ 0

Other charities

£ 0

Other organisations that are not charities

£ 0

Trustee payments

Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?

☒ e. None of the trustees have been paid

Did any of the trustees resign and take up employment with your charity in the financial period of this return?

No

Income from outside the UK

Did your charity receive income from outside of the United Kingdom in the financial period of this return?

No

Delivering activities outside the United Kingdom

Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?

No

Spending outside England & Wales

Did your charity spend funds outside of the United Kingdom in the financial period of this return?

No

Total Spending outside England & Wales

£

Trading subsidiaries

Does the charity have any trading subsidiaries?

Yes

Have any of your charity's trading subsidiaries dissolved during the financial period of this return?

No

How many trustees of the charity are also directors of the trading subsidiary or subsidiaries at the date of this return?

8

Charity contact details correct

Is the contact address displayed from the Register of Charities, correct?

Yes

Charity headquarters details correct

Is this the same address that you use as your charity's administrative headquarters?

Yes

Charity contact address

Address Line 1

DIVERSE ABILITIES HEAD OFFICE

Address Line 2

Langside School

Address Line 3

Langside Avenue

Address Line 4

POOLE

Address Line 5

Postcode

BH12 5BN

Country

Charity Headquarters address

Address Line 1

DIVERSE ABILITIES HEAD OFFICE

Address Line 2

Langside School

Address Line 3

Langside Avenue

Address Line 4

POOLE

Address Line 5**Postcode**

BH12 5BN

Country**Membership type****Is the charity part of a wider group structure with a parent body and subsidiary bodies?**

no, the charity is not part of a wider group structure

Employment contract types**People were permanently employed by your charity**

372

People were on fixed-terms contracts with your charity

0

Self-employed people were working for your charity

0

Total overseas employees**How many of the people above work on behalf of your charity outside of the United Kingdom?**

0

Total employee payroll**What was the total amount spent on employee payroll during the financial period relating to this return?**

£ 6,324,954

Employees' salaries**Did any of your charity's employees receive total employment benefits of £60,000 or more in the financial period of this annual return?**

Yes

£70,001 to £80,000

1

£80,001 to £90,000

1

What was the value of the total employee benefits (including salary) provided by the charity to its highest paid employee in the financial period of this return?

Please round all figures to the nearest pound (do not enter decimal points or commas)

£ 103,379

Governance policies

Internal charity financial controls policy and procedures

Yes

Safeguarding policy and procedures

Yes

Financial reserves policy and procedures

Yes

Complaints policy and procedures

Yes

Serious incident reporting policy and procedures

Yes

Internal risk management policy and procedures

Yes

Trustee expenses policy and procedures

Yes

Trustee conflicts of interest policy and procedures

No

Investing charity funds policy and procedures

Yes

Campaigns and political activity policy and procedures

No

Bullying and harassment policy and procedures

Yes

Social media policy and procedures

Yes

Engaging external speakers at charity events policy and procedures

No

Safeguarding

Has your charity provided services to children and/or adults at risk in the financial period of the return?

Yes

a. All required standard DBS checks have been obtained

Yes

b. All required enhanced DBS checks have been obtained

Yes

c. All required enhanced with Barred List(s) DBS checks have been obtained

Yes

d. DBS checks are not required other than Basic DBS checks

No

Serious Incidents

Has your charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of this return?

There were no incidents to report

External risk and impact

Donations

Positive

Other income - grants

Negative

Other income - contracts

Positive

Other income - investment

Positive

Expenditure on charitable activities

Negative

Expenditure on overheads

Negative

Number of volunteers

Positive

Number of employees

Negative

Number of trustees

Negative

Fundraising activities

Negative

Capacity to deliver services

Negative

Total service demand

Positive

Volunteers

Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?

51

PART B - Financial information

Account type

Does your charity prepare:

Group accounts

Assets

Total fixed assets

£ 8,297,060

Of the total fixed assets what value is Fixed asset investments

£ 0

Total current assets

£ 2,869,808

Of the total current assets what value is Current asset investments

£ 0

Of the total current assets what value is Cash at bank and in hand

£ 1,645,653

Liabilities

Creditors due within 1 year

£ 2,467,075

Creditors falling due after one year and provisions

£ 66,782

Defined benefit pension scheme asset/(liability)

This figure should be prefixed with a minus symbol if
it is a negative value

£ 0

Total net assets/(liabilities)

£ 8,633,011

Funds

Endowment funds

£ 0

Restricted funds

£ 357,399

Unrestricted funds

£ 8,275,612

Total Funds

£ 8,633,011

Additional information

Support costs

£ 349,393

Level of reserves

£ 2,263,658

Depreciation charge for the year

£ 169,563

Average number of employees

372

Income and endowments**Donations & legacies**

£ 722,339

**Of the total donations & legacies
what amount is Endowments received**

£ 0

Investment income

£ 8,931

Other income

£ 41,778

**Of the total donations & legacies
what amount is Legacies**

£ 105,797

Other trading activities

£ 114,856

Income from charitable activities

£ 7,446,442

Total Income and endowments

£ 8,334,346

Expenditure**Expenditure on raising funds**

£ 313,069

Other expenditure

£ 0

**Of the total expenditure on charitable
activities
what value is Grants to institutions**

£ 0

**Of the total expenditure on raising
funds
what value is Investment management
costs**

£ 0

Expenditure on charitable activities

£ 8,137,268

**Of the total expenditure on charitable
activities
what value is Governance costs**

£ 16,904

Total Expenditure

£ 8,450,337

Gains/(losses)

Gains/(losses) on revaluation of fixed assets

This figure should be prefixed with the minus symbol if it is a negative value.

£ 66,609

Net gains/(losses) on investments

This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

Actuarial gains/(losses) on defined benefit pension schemes

This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

Other gains/(losses)

This figure should be prefixed with the minus symbol if it is a negative value.

£ 0

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- **you have consented to their release; or**
- **we are legally obliged to disclose them; or**
- **we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.**

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- **we can lawfully do so; and**
- **we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest**

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;**
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;**
- (c) data analysis, testing, research, statistical and survey purposes**

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

This annual return has not been submitted and no Declaration has been made

Need assistance? Call our Contact Centre on 0300 066 9197. Open Monday to Friday 9am to 5pm.

DIVERSE ABILITIES PLUS LTD.

England & Wales - Charity number 282197

Accounts



Dorset's Disability Charity

Diverse Abilities Plus Limited

(a charitable company limited by guarantee)

**Annual Report &
Group Financial Statements**
for the year ended 31st March 2022



Company Registration Number 1540805

Registered as a charity in accordance with the Charities Act 1993. Charity Number 282197

Contents

3	Reference and administration details
4	Report of the Trustees
21	Strategic Report
22	Independent Auditor's Report
26	Group Statement of Financial Activities
27	Group Statement of Financial Position
28	Diverse Abilities Plus Statement of Financial Position
29	Group Cash Flow Statement
30	Notes to the Financial Statements

Diverse Abilities Plus Limited

Reference and Administration Details

Charity name: Diverse Abilities Plus Limited

Charity registration number: 282197

Company registration number: 01540805

Registered office: The Beehive Centre, 13-15 Manor Avenue, Poole, BH12 4LB

Chief executive officer: Mr M J Powell

Secretary: Natalie Burman, Genesis Legal

Solicitors: Rawlins Davy Ltd, Rowland House, Hinton Road, Bournemouth, BH21 2EG

Genesis Legal, 2 & 3 The Barns, Longham Farm Close, Ferndown,
Dorset, BH22 9DE

Bankers: National Westminster Bank Plc, Broadstone Branch, 208 Lower Blandford Road,
Broadstone, BH18 8DT

Auditor: Saffery Champness LLP, Midland House, 2 Poole Road, Bournemouth, BH2 5QY

Trustees

- Mr. J. A. R. Smith CBE (*Chairman*)
- Mr. M. E. Davies
- Mr. N. T. Still
- Mr. R. Bavister (*Hon. Treasurer*)
- Dr . J. Peter
- Dr. G. Ridgway OBE
- Mr. G. Knight
- Ms. L. C. Lucas-Rowe
- Ms. H. S. Witt

Report of the Trustees

The Trustees (who are also directors of Diverse Abilities Plus Limited (hereafter referred to as Diverse Abilities) for the purposes of company law) confirm that their report and the consolidated financial statements comply with Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Structure, Governance and Management

The charity is a limited company and is governed by its Memorandum and Articles of Association. The board is comprised of between 7 and 15 trustees who are elected by the members according to the Articles of Association.

One third of the board of trustees retire by rotation each year and are eligible for re-election. Trustees are selected to offer a broad range of experience, either in terms of their knowledge of disability or their wider business expertise. Prospective trustees have an initial interview with the Chairman and are then invited to fill in an application detailing their experience, skills and other personal details, which is put before the board. Two references, normally one personal and one from a recent workplace, and a DBS check are required. The board may then co-opt the applicant until the next AGM when applicants must stand for formal election to become a full member of the trustee board. Trustees are initially given information about the constitution and aims of Diverse Abilities, the organisation and structure, Charity Commission information about their role, and an introduction to each service. Any training needs identified are satisfied using an appropriate training source; for example, trustees who wish to join the Governing Body of Langside School can access governor training provided by the Borough of Poole. All training costs are paid for by Diverse Abilities.

The trustees appoint a chief executive officer to lead the charity and each service manager reports to the CEO.

The trustees meet six times a year to discuss business, receive reports and examine the monthly management financial statements. More detailed work specific to the services described below and to individual topics is delegated to committees and the governing body (for Langside School). Any business which exceeds the remit of a committee is referred back to the trustees for a decision. Prior to the trustee meetings, the board receives a report from the CEO which includes the management accounts and a commentary on activity and the performance of the charity.

Risk Management

The trustees also consider the risks to which the charity may be exposed, particularly in the areas of service funding. It is essential that we achieve fee levels for the services we provide in order to balance our income and expenditure. We work closely with the inspection authorities to ensure our provision is of high quality, and in the protection of service users, all relevant employees and volunteers are DBS checked.

The trustees confirm that the major risks to which the charity is exposed have been identified, reviewed and systems are operated to manage those risks. The Quality Committee has developed a quality policy, and this sets standards to operate to and ensures that risks are monitored.

Pensions

The company operates a defined benefit pension scheme which is currently in deficit. £18k has been provided for in the accounts being the deficit contributions payable to the charity over the next three years. This figure is presented to Diverse Abilities and is calculated by the pension provider.

Employee Involvement

The charity has a system of key performance indicators in place to ensure that the financial state of the organisation is reviewed on a regular basis. The charity runs a comprehensive budget control system whereby each department agrees and owns their own financial forecasts for the coming year. Actual performance is reviewed at department, management and trustee level and forecasts for the year produced and corrective action taken where necessary. Additionally, the management team and trustees will review the operational and cash situations on a monthly basis to monitor finance and service quality.

Key Performance Indicators (KPIs)

Each department has KPIs and they vary by department. There are always targets for finance, the operation, services, partnerships, and people/culture. The KPIs are set as part of the budget process. Thereafter, trustees monitor high level KPIs for finance and service quality.

Fundraising practices and performance

Diverse Abilities does not use any external professional fundraisers to raise its funds and, through voluntary registration with the Fundraising Regulator, seeks to comply with fundraising good practice in its generation of voluntary income and strives to maintain the highest standards or fundraising with all supporters. In 2021/22 the charity received no requests to stop communications through the Fundraising Preference Service (the facility provided by the Fundraising Regulator) and no formal fundraising complaints about Diverse Abilities were made to the Fundraising Regulator or the Information Commissioner's Office. Diverse Abilities continually measures the effectiveness of its various fundraising methods and looks to develop growth areas and to distribute donated income as cost-effectively as possible. These matters are under continuous review by the Board and the Senior Management Team.

Public Benefit

We have given due regard to public benefit when reviewing our aims and objectives and in planning our future activities in accordance with the Charity Commission's guidance on public benefit. In particular, the trustees have considered how activities contribute to our aims and objectives.

We provide children's respite, support for adults, advice, and education to meet the needs of people with either, or both, physical and learning disabilities providing a lifetime of support to them and their families.

Children's Team

The children's services combined provide overnight respite, support in the home, and supported activities/events. The following is a breakdown of how the services operate:

Lily's Place

Lily's Place is a residential children's home providing short stay facilities for children during the day and overnight with additional needs, often profound.

Shapes and Transitions

Shapes provides domiciliary support for children and young people in the family's home and out in the community. The Transitions service is for young adults aged 19 - 25.

Lawford Lodge

Lawford Lodge continues to provide Transitions day care service and overnight respite for those aged 19 - 25 before moving into adult services, either with Diverse Abilities or elsewhere.

Short Breaks

Coping with CHAOS (CWC), Awesome Nights and Project My Time rely on fundraising to offer a variety of day, evening and school holidays services to support not only children but the whole family by providing supported activities and events including other members of the family.

STARs

Launched at the end of the 2020/21 financial year, STARs is a new service aimed at providing support and advice for SEN siblings, as well as giving these young people a chance to just be children and meet people in the same situation.

Education

Langside School

Langside School is an independent specialist school for pupils aged 2 - 19 years old with physical and learning difficulties in the severe or profound range. School fees are currently paid by three Local Authorities. Fundraising is needed to support the school and supply specialist equipment not covered by fees.



Adult Services

Adult Services enable people with physical and learning disabilities to live their lives as independently as possible, in their own homes. The day service supports this, giving access to the community, activities, and events.

Supported Living

Diverse Abilities continues to support a growing number of residential properties in the community by being contracted to provide personal care and support to its tenants. Supply and refurbishment of properties is supported through fundraising.

The Beehive Centre

The Beehive Centre, our activity and therapy centre, is a lively, sociable day opportunity setting for adults with a disability. It is a place where people can meet and make new friends, acquire new skills, and enjoy a wide range of experiences, which we fundraise to help support.

Advice Team

Our Advice Team seeks to help people find and access services and benefits, representing individuals in many cases if necessary. For many years our Advice Team has boasted high success rates for helping people with disabilities access benefits and activity-based services.

Services include benefit advice, appeals for benefits, power of attorney and deputyships, and help filling in forms.

Edwards Support Service

Edwards Support Services (ESS) provides facilities management and landlord services, and operates independently of the Charity's support services. ESS has grown steadily since it started and manages the facilities of the Charity's residential properties and also supports the Charity in health and safety. ESS also received income from managing properties for a third party.



How our activities deliver public benefit

Our services are open to children and adults living with disabilities, often encompassing complex physical and learning needs. Our non-residential services are available to anyone within travelling distance of our sites across Dorset, and further afield providing they can make their own transport arrangements. The cost of providing some services is covered by fees from Social Services, Primary Care Trusts, Education Authorities, and other statutory support for independent living. As such, anyone who qualifies for support is entitled to use any of our services, subject to the charity being able to provide the service in a safe manner.

In addition, we can, and do on a few occasions, offer services on a privately funded basis and increasingly generate voluntary fundraising income to meet the needs of the community.

Main operational activities

Our main areas of activity are set out below. While we have to make hard choices around costs and new projects, we have continued to invest in activities that help deliver our strategy.

Type of activity	Aim of activity	Cost of activity (£000 per year)
Providing educational services.	To support the learning and development of children and young people with complex needs.	£1,731
Providing respite care for children and young people.	To support children and young people with disabilities while providing a break for parents.	£1,021
Providing home or community support for children and young people.	To support children and young people at home or out and about within the community to undertake activities they enjoy.	£483
Providing care of adults in their own home.	To deliver high quality 24/7 care for adults with disabilities and encourage independence.	£3,432
Providing day and community-based services for adults.	To support adults with disabilities to attend a day centre and undertake fun and stimulating activities.	£782
Providing information and advice to people with health problems.	To provide advice and information to those that are disabled or have a health condition.	£56

Achievements and performance

In our 2020/21 report, we highlighted how magificently our staff responded during the pandemic in their support for the disabled community. This year saw COVID-19 continue to drive the agenda. Lessons were learnt from the previous year putting the teams in a good position to adapt their performance when the economy was closing and reopening. It can only be described as a major achievement by all involved.

Fundraising and other funding proved difficult in the climate of the pandemic, and this was then compounded by other funding falling below inflation and therefore for Diverse Abilities to hold its position was a positive outcome.

Operationally, Diverse Abilities did well with our school, children's team, and adult services all being fully open. In summary, they did a fantastic job in the most difficult time.

Our advice team also had a successful year. They moved to telephone and Zoom-based meetings and worked hard to meet people when face to face contact wasn't possible.

Below are progress updates on the seven strategic projects and aims highlighted last year;

1. Manage in accordance with guidelines from Public Health to continue to offer services during the pandemic.

Restrictions continued throughout the year on gatherings and the use of PPE etc. All teams complied with the guidance from Public Health as it was updated and published.

2. Introduce a portacabin classroom into Langside School, first to use as a testing centre and thereafter increase pupil numbers. Plans are in place to use the new classrooms during 2022/23 to help with capacity at the school.

3. Revisit the feasibility to move Langside School to an improved location.

Meetings have been difficult due to COVID-19. There was some momentum in the last quarter of the year, and it is hoped that this can be built upon over the coming years.

4. Continue to grow children's services and adapt services to meet the needs of families.

Coming out of COVID-19, restrictions and new issues with recruitment hitting the UK meant growth was difficult to achieve, although in an environment of increased demand. The team has excellent plans for 2022/23.

5. Maintain quality in all standards. All quality targets were met with good ratings in the services and school.

6. Ensure the charity continues to be financially stable going forwards.

Financially, the charity did well during the period. The financial cost of COVID-19 crosses over financial years and funds previously raised were drawn down to support the services.

7. When COVID-19 restrictions allow, get The Splash Appeal running again to improve the therapy pool provision at Diverse Abilities. The Splash Appeal relaunched with an amazing art event at St. Giles House, see page 17 for details.

Langside School

Our specialist school supported 26 children across Langside's four classrooms, providing 34,222 hours of support. While we introduced two new pupils to the school, unfortunately, we lost two children in this period.

The final stages of the Little Acorns nursery class are in process, and we are aiming to open this in time for the summer term. As we progress to the next financial year we are hoping to reassess the plans for a new site for Langside School.

Principal Jon Seaward praised the staff and children for surviving COVID.

"The staff have endured so much for so long, however their commitment never faltered. The children we support have shown fantastic resilience to the changing circumstances."

As we move forward into 2022/23, our plans will circle around a full opening of our Little Acorns nursery classroom, reintroducing the Caterpillar Club, and identifying a new site for the school.



Children's Team: Lily's Place



Lily's Place day care sessions and overnight stays provided 19,800 hours of overnight care and 2,730.5 hours of day care support to 43 children.

Lily's Place currently has a large waiting list for overnights, of the 12 referrals received in 2021/22, only four have been able to start. This is not due to space, but due to staffing as recruitment has been so challenging.



For 2022/23, the team want to increase their size to allow them to start the new referrals that are currently on the list, as well as any more that we may receive.



Esmai is continuously improving her communication in her own ways, for example she will be vocal when she finishes an activity, she can choose by using her eyes to point at a toy, and smile at a smell she likes. We are continuing to encourage her to use her new skills throughout her daily routines to give her lots of opportunities for choice and empowerment with her care.

Harlen has settled in well to Lily's Place and we are continuously learning more and more about him as he becomes more settled, he has shown that he is a natural leader and enjoys his overnight sessions. He is on the right track to achieving his goals this year with the correct support from staff.



Children's Team: Short Breaks



2021/22 saw 153 children supported through 2,044 hours of Project, a big growth as numbers have no longer been limited due to COVID-19. We have become more oversubscribed than ever this year, which could be due to the impact of the pandemic and families needing more support.

New activities this year include Dance Fitness with Carla, Scooter Fun at Poole Park, Insanity Gaming Arcade, Football Parties at the new FTY Lab and many more.



Awesome Nights supported 24 young adults, another growth due to the lack of COVID restrictions. This year we also developed an online booking system to make the process easier for our staff, as well as all the parents.



"One young person is mostly nonverbal, and tends to keep to himself and it's hard to tell if he's having a good time. However, when we did the fashion show he sat and watched everyone for most of the time but then stood up and walked enthusiastically down the catwalk with a massive smile - surprising us all!"

Coping with CHAOS supported 211 SEN children and 128 siblings through 7,219 hours of support, which is a huge growth on the previous year following COVID restrictions easing.

We have received some wonderful feedback from recent meeting with our contract officers in BCP Council. They really support and champion us, they love the new timetables that have been produced. Lily and Amy have worked really hard on the design being child-friendly, making them more accessible and professional than they have been before.

"At a cinema session in December, one parent was hesitant as their child doesn't usually like the cinema. We agreed they would stay nearby to pick him up if needed, however, he sat through the whole film, seemed excited, and engaged in parts of it. This opportunity has opened up the cinema as a new activity for their family."

We have lots of new plans for 2022/23, and are really excited for the future, it feels like a whole new service after a very long period of tight restrictions.

We've also enjoyed our first year of STARs sibling support service. We supported 19 children over 590 hours. The group continues to grow and we are hoping to expand further in the next financial year.



Children's Team: Shapes & Transitions

20 children were supported by Shapes through 10,786 hours in 2021/22. During the year two packages ended due to a change in circumstances, but two new packages started.

An additional 2,546.5 hours of care were provided for the six children who use the Shapes Transition service, including two new starters from September 2021 following a reduction of some packages due to COVID and lack of staffing.

New activities are also on the schedule for 2022/23 including visiting farms and hosting garden parties, as well as welcoming new families to the service.



Children's Team: Lawford Lodge

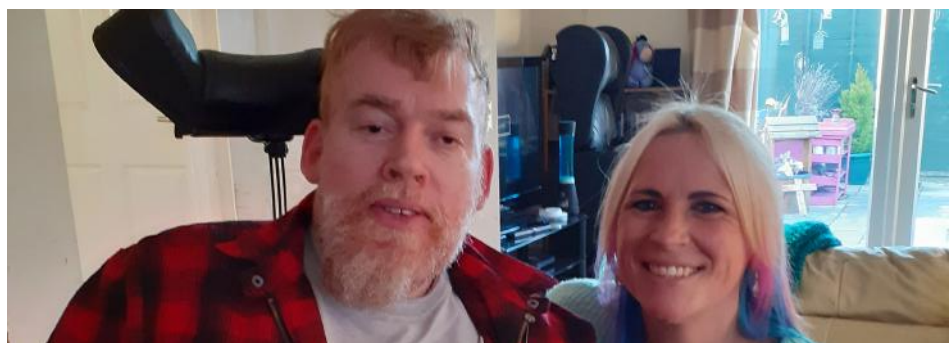
Lawford Lodge continues to grow since opening in 2019 and now supports 6 young adults.

We provided 281 overnight stays throughout the year, and continued to work hard providing fantastic levels of care despite COVID and the staffing crisis. The service also received a 'Good' CQC rating in May 2021.

"The staff know me well, they know what I don't like to eat. I'm loving staying there. I'm going again soon and looking forward to it."



Adult Services: Supported Living



In 2021/22, 35 people were supported in their own homes over 154,882 hours of care (including 105 sleep in hours per week and 234 waking night hours each week). Two new ladies joined the service in September, two ladies moved in together, and unfortunately one left to a new provider.

The adults we support have also had a great time volunteering at Diverse Abilities' fundraising events now that restrictions have eased.

"The staff teams in place are highly valued by family and friends of people we support. Their hard work, particularly during COVID has not gone unnoticed. And we are so proud of everyone continuing to work fluidly to provide high levels of support given the recruitment crisis and still doing it all with a smile on their face!"



Adult Services: The Beehive Centre

45 adults have been supported at The Beehive Centre in the 2021/22 financial year, with a waiting list. This has been through 51,090 hours of care.

While services were reduced through COVID, we are in the process of rebuilding and growing, and have also been able to engage with three volunteers working 21 hours between them each week.

New activities we've taken part in this year include joining Sailability, Knotticat and the Dolphin Boat to help people enjoy being on the water.

One positive of the pandemic has meant that people we support have been able to develop their communication skills as the centre has been less busy allowing for more one to one support than we have been able to provide in the past.

A staff team, The Runner Bees, participated in the 2021 Dorset Neon Run and fundraised more than £600 between them. This was a great opportunity to build the team back up.



After nearly 16 months at one of The Beehive's satellite sites, Andrew is delighted to be back at the centre, alongside nine of his friends. This means he can make use of the facilities, enjoy the Sensorium and the garden, as well as rediscovering all his favourite activities.

On the 21st September, Andrew and a group from The Beehive went to The Splash Appeal art exhibition at Wimborne St. Giles, where portraits of themselves were displayed.

When asked what he thought of his portrait, he explained **"When I first saw it, I felt emotional, and then I felt very happy."**

Advice Team



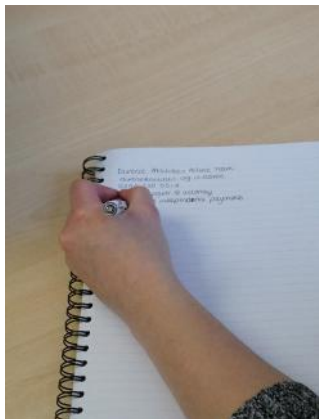
In the 2021/22 financial year, we had the following amount of clients for the Advice Team:

- 46 LPA clients
- up to 90 telephone clients
- 558 disability appeal cases

Our team achieved a 95% success rate on appeals, and 86% on reconsiderations. Reconsiderations are the first stage of the process, followed by the appeal stage.

"I was taken through my claim with professionalism and got the best result possible, the team were great at minimising my stress throughout the process."

In 2022/23 we are hoping to provide support for those using British Sign Language (BSL), as well as implement a means tested process for people in financial difficulties to still be able to receive support.



Volunteering

Thanks to the reduction of COVID-19 restrictions, we have been able to get out into the community once again and fundraise.

We've had 35 volunteers with us over the year, providing 333.5 hours of support at events, out in the community, and helping with maintenance of the services.

Our team of volunteers meant we were able to attend six events over the year to help raise awareness of the charity and raise vital funds.



"I love volunteering with Diverse Abilities! After a tricky year it's been amazing to see their events take place again and even better to be part of them. It's been very rewarding, especially when I know the great things they do with the funds plus they're a lovely, fun team to be with."



Fundraising



Despite continued pressures of COVID-19 the total fundraising income over this financial year was £598,387.

Christmas Treecycling has another strong year raising £17,879, and this year we used our own collection system built in house, which we are looking forward to improving for the next collection.



Over the year more than 1,000 people joined us at fundraising events including the return of the Dorset Neon Run and Christmas Carol Concert, and the launch of new events including a Fireworks Cruise, and Christmas-themed workshops to make wreaths with a local florist and Christmas puddings with GBBO's Maggie the Seaside Baker.



The Rugby Lunch returned for its 10th anniversary and we were excited to smash through a total of £260,000 raised over the years.

We have had so many people taking on personal challenges this year with marathons and abseils, and a special thank you goes to the teams at Hoburne and Purbeck Ice Cream for all their hard work and support over the years and continuing to help our fundraising efforts.



We have restarted our fundraising as part of The Splash Appeal.

Over the financial year we raised £115,926, which was mostly raised during our Pictures for The Beehive exhibition at Wimborne St. Giles. The event included donated artworks from the likes of Anthony Gormley, Catherine Goodman, Ursula Leach, and Paula Rego alongside the sketches of adults supported at The Beehive.



It is our aim to continue this initiation through the next financial year and take the drawings on tour across the country to help raise visibility and promote a message of social equity.

Financial review and reserve policy

Our funding comes from fees and public sector grants to cover day to day running costs of our services and from private sector fundraising income for those services not covered by fees which supplement the quality of the service provided. This can include funding equipment, premises and community activities according to any restrictions placed on the donation.

The charity has a reserves policy to hold liquid reserves to cover any major unforeseen expenses and to ensure that each unit can continue to supply the services they provide. From time to time the Trustees and CEO plan to undertake new projects and these will be funded from available funds with any additional finance being generated from fundraising or from loans as required. The reserves policy is reviewed annually to identify the risks of projects and the day to day operation and investment needed to run the charity. The approach allows the organisation to take opportunities to the benefit of the charity. The trustees will on occasion take advice on specific risks, an example being the pension fund deficit - where any future liabilities are calculated by the pension's provider and form part of the accounts. (see note 19 to the financial statements.)

The charity bases its reserves figure on a variety of risks that the trustees see as having a potential adverse effect. These include loss of income through reduced numbers of dependants and a potential downturn in donations due to social, political and economic factors and unbudgeted increases in costs through inflationary forces and Government legislation. Additionally, the charity focuses on the non- financial risks arising from fire, health and safety of workers and dependants and the management ensure that the correct accreditation is up to date and that robust policies and procedures exist to minimise the risks. Regular checks are carried out on new and potential employees to assess they are suitable for the role and extensive and regular awareness and operational training is carried out for staff and workers in key operational areas.

Financial sustainability is a major financial risk for the charity and its subsidiary. A key element in the management of financial risk is a regular review of available liquid funds to settle debtors as they fall due, regular liaison with

the bank, and the active management of trade receivables and payable balances to ensure sufficient working capital by the charity and its subsidiary company.

The total amount of funds held at 31 March 2022 was £8,682,393 (2021: £7,247,237) of which £347,635 (2021: £298,917) is restricted and £4,174,835 is designated (2021: £3,888,933). This includes revaluation reserves of £1,532,841 (2021: £1,218,211) on designated properties being Langside, TheBeehive (formerly Barnabas) and Lily's Place. Unrestricted, undesignated reserves currently stand at £4,159,923 (2021: £3,059,387) which includes a revaluation reserve of £1,801,147. Free reserves therefore stand at £2,358,776 (2021: £2,201,648). This represents 4 months forward expenditure which is in line with the Charity's policy of holding between 3 - 4 months in unrestricted undesignated funds to cover any breakdown of the local authority and NHS funding.

The accounting policy regarding the apportionment of central costs takes account of the actual costs incurred in supporting each service. As the number of service users and hence fee income is broadly a measure of central support needs, the recharge is set as a percentage of each services income.

There have been no material changes in the accounting policy during the year.

Key Management Pay and Remuneration Policy

The trustees consider the board of trustees and the chief executive officer as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees are required to disclose all relevant interests and register them with the chief executive and in accordance with charity policy withdraw from decisions where a conflict of interest arises.

The pay of the charity's chief executive is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, remuneration is also bench-marked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Social Investment

The charity owns a portfolio of programme related investments in the form of social housing. The policy of the charity is to provide suitable housing at high standard to disadvantaged people and the investment in property is solely to further the charitable aims of the charity. As such, each property is maintained to a high standard and in a professional and ethical manner.

Plans for future periods

There will be a big drive to ensure the people we support start to get back out in the community. The Children's Team have a full programme and will do everything to support as many children as possible.

The Beehive will be fully open and will be looking to increase numbers and Supported Living is at full capacity. They will also be looking to get people back out in the community.

All teams will be looking to move back to pre-COVID-19 levels where they can while recognising the pressure on recruitment and funding.

Having had some success this year, fundraising will be looking to have a full programme next year and look to fill the gap of funding for families and costs. Fundraising will also look to support the capital funds required to renew and replace essential equipment.

For more information on future plans, see the Strategic Report on page 21.



Fixed Assets

The domestic portfolio was revalued in 2021/22 as shown on the balance sheet and it is the opinion of the trustees that there is no material change to the non-domestic property at the current time.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Diverse Abilities Plus Limited for the purposes of company law) are responsible for preparing the trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The strategic report on page 21 is also hereby approved.



Date: **25/10/2022**

John Smith, Chairman

Strategic Report

Last year raised several issues that could have changed the strategic direction of Diverse Abilities including below inflation funding, matched with high-cost inflation and issues with recruitment throughout the county.

There also remains continued uncertainty of what the COVID-19 pandemic will bring. This means the charity is braced for a difficult time ahead. However, the simple strategic aim of providing individuals with quality services to the people we support, in good facilities, doesn't change and as shown during the pandemic, we will adapt where we can to meet the challenges ahead.

A major project for 2022/23 is to replace our HR and Payroll system. The present system will no longer be supported from the third quarter of the year and therefore the project is targeted to be completed by September 2022. Because of the high level of training, HR and recruitment processes, the system is an essential feature of the IT and operational structure within Diverse Abilities.

Below are the strategic aims going forwards:

- 1. Manage in accordance with guidelines from Public Health**
- 2. Implement iTrent as the new HR and payroll system**
- 3. Continue to look at how a new school can be achieved to replace Langside**
- 4. Continue to grow Children's Services**
- 5. Maintain quality standards in all services**
- 6. Ensure the charity continues to be financially sustainable going forward**
- 7. Continue to develop The Splash Appeal**



Independent auditor's report to the trustees of Diverse Abilities Plus Ltd.

Opinion

We have audited the financial statements of Diverse Abilities Plus Limited (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2022 which comprise the Group Statement of Financial Activities, the Group Statement of Financial Position, the Charity Statement of Financial Position, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 31 March 2022 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 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 or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting for records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from the 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.

Responsibility of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 20, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the 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 group and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with that Act.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with senior management and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Further the group is subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, through significant fine, litigation or restrictions on the charity's operations. We identified the most significant laws and regulations to be those monitored by the Care Quality Commission.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies

and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, 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 by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

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

Saffrey Champness LLP

Date: 3 November 2022

Nicholas Fernyhough, Senior Statutory Auditor
for and on behalf of Saffrey Champness LLP

Saffrey Champness LLP
Chartered Accountants
Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY
Statutory Auditors

Saffrey Champness LLP is eligible to act as an auditor in the terms of section 1212 of the Companies Act 2006.

Diverse Abilities Plus Limited

Group Statement of Financial Activities (including income and expenditure account) for the Year Ended 31 March 2022

	Notes	Unrestricted funds	Restricted funds	2022	2021
		£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	104,357	790,628	894,985	1,218,522
Incoming resources from charitable activities	3	6,747,849	-	6,747,849	6,219,021
Other trading activities	4	165,558	-	165,558	18,532
Investment income	5	169	-	169	556
Other incoming resources	6	153,745	-	153,745	14,199
Total incoming resources		7,171,678	790,628	7,962,306	7,470,830
Resources expended					
Costs of generating funds					
Costs of generating voluntary income		196,872	83,456	280,328	208,630
Charitable activities	7	6,840,726	664,124	7,504,850	6,731,399
Total resources expended		7,037,598	747,580	7,785,178	6,940,029
Net expenditure before transfers		134,080	43,048	177,128	530,801
Transfers					
Gross transfers between funds	21	(5,670)	5,670	-	-
Other recognised gains/(losses)					
Gain on Revaluation of Fixed Assets for companies own use	8	1,258,028	-	1,258,028	-
Net movements in funds		1,386,438	48,718	1,435,156	530,801
Reconciliation of funds					
Total funds brought forward	22/23	6,948,319	298,917	7,247,237	6,716,436
Total funds carried forward	22/23	8,334,757	347,635	8,682,393	7,247,237

Diverse Abilities Plus Limited (registration number: 1540805)
Group Statement of Financial Position at
31st March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	12		8,275,144		7,045,020
			8,275,144		7,045,020
Current assets					
Stock and work in progress			3,459		3,459
Receivables	14		1,206,360		1,060,513
Cash at bank and in hand			1,598,989		1,812,016
			2,808,808		2,875,988
Payables: amounts falling due within one year	15		(2,329,122)		(804,177)
Net current assets			479,686		2,071,811
Total assets less current liabilities			8,754,830		7,247,237
Payables: amounts falling due after more than one year	16		(72,437)		(1,869,594)
Net assets			8,682,393		7,247,237
The funds of the charity:					
Restricted funds in surplus	22/23		347,635		298,917
Revaluation reserve	22/23		3,333,988		2,075,960
Unrestricted income funds	22/23		2,358,776		2,201,648
Unrestricted designated funds			2,641,994		2,670,712
Total charity funds			8,682,393		7,247,237

Approved by the Board on: **25/10/2022**

And signed on its behalf by: 

Mr J. Smith (Chairman)
Trustee

The notes on pages 30 to 43 form an integral part of these financial statements.

Diverse Abilities Plus Limited (registration number: 1540805)

Charity Only Statement of Financial Position at 31st March 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	12		8,268,654		7,034,160
Investments	13		1		1
			8,268,655		7,034,161
Current assets					
Stock and work in progress		3,459		3,459	
Receivables	14	1,357,490		1,063,194	
Cash at bank and in hand		1,425,576		1,759,283	
		2,786,525		2,825,936	
Payables: amounts falling due within one year	15	(2,321,227)		(801,468)	
Net current assets			465,298		2,024,468
Total assets less current liabilities			8,733,953		9,058,628
Payables: amounts falling due after more than one year	16		(72,437)		(1,869,594)
Net assets			8,661,516		7,189,034
The funds of the charity:					
Restricted funds in surplus	22/23		347,635		298,917
Revaluation Reserve	22/23		3,333,988		2,075,960
Unrestricted income funds	22/23		2,337,899		2,143,445
Unrestricted Designated Funds			2,641,994		2,670,712
Total charity funds			8,661,516		7,189,034

The surplus for the financial year of the parent charity was £1,472,482 (2021: £505,710).

Approved by the Board on: **25/10/2022**

And signed on its behalf by:



Mr J. Smith (Chairman)
Trustee

The notes on pages 30 to 43 form an integral part of these financial statements.

Diverse Abilities Plus Limited (registration number: 1540805)
Group Cash Flow Statement for the Year Ended
31st March 2022

	Note	2022	2021
		£	£
Net cash flow from operating activities	20	241,435	836,945
Returns on investments and servicing of finance	5	169	556
Capital expenditure and financial investment			
Purchase of tangible fixed assets	12	(125,517)	(115,757)
Proceeds from Sales/disposals of tangible fixed assets		-	10,761
Cash inflow before management of liquid resources and financing		116,087	732,505
Financing			
New loans	16	-	250,000
Repayments	16	(329,114)	-
(Decrease)/Increase in cash		(213,027)	982,505
Reconciliation of net cash flow to movement in net funds			
	Note	2022	2021
		£	£
(Decrease)/Increase in cash in the year	20	(213,027)	982,505
Net funds at the start of the year	20	1,812,016	829,511
Net funds/(debt) at the end of the year	20	1,598,989	1,812,016

Notes to the financial statements for the year ended 31st March 2022

1. Accounting Policies

The following accounting policies have been consistently used in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

Diverse Abilities Plus is a charitable company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantees is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the care, education and advancement of persons with cerebral palsy or other similar disabilities.

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The financial statements are prepared on a going concern basis and under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Going Concern

After reviewing the Charity's forecasts and projections, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its consolidated financial statements.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Edwards Support Services Limited (registered number 08030344). A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by the SORP.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted 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.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes mainly to protect assets that ensure the continuation of the charities objectives.

Further details of each fund are disclosed in note 22.

Incoming resources

Voluntary income is received by way of donations and gifts, subscriptions, covenants and fundraising activities.

Such income is recognised when there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income due for fees from local authorities are credited to the Statement of Financial Activities when the service has been performed with the exception of Langside School, which is invoiced in advance. Amounts are treated as unrestricted income, except regarding grants from the Department for Education, which is specifically for the use of Langside School which are used within the year.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

1. Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
2. Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.

3. Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Any income deferred is in accordance with the terms set by the grant making body.

Interest on deposit amounts is recognised on an accruals basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided under contract). Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to Trustees on governance or constitutional matters.

Allocation of costs

The apportionment of central costs takes account of the actual costs incurred in supporting each service. As a number of service users, and hence fee income, is broadly a measure of central support needs, the recharge is set as a percentage of each service's income. The actual percentage charged to each service takes account of how much administrative support exists within each service.

Fixed assets

Fixed assets are stated at original cost or valuation, or if donated, the value at date of receipt.

The charity has adopted the revaluation model for its properties. Under the revaluation model, an item of property, whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period. Valuation of all domestic property and Lily's Place took place on 31/03/2022 and is reflected in these accounts.

Depreciation

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

Freehold buildings	1% straight line
Equipment and fittings	25% straight line basis
Motor vehicles	25% straight line basis
Gifted items	In accordance with above rates

Investments

Fixed asset investments are included at market value at the Balance Sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

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

Investments in Subsidiaries are valued at cost less provision for impairment.

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Trade receivables

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

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

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Trade payables

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

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

Borrowings

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

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

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

Concessionary loans include those payable to third parties which are interest free or below market interest rates and are received to advance charitable purposes. All loans are measured at cost, less impairment as permitted by section 34 of FRS 102.

Provisions

Provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle is known or can be reliably estimated.

Financial Instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pensions

The charity operates a defined contribution pension scheme, Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Some employees are members of the Teachers' Pension Scheme which is a multi-employer, unfunded, pay as you go, defined benefit scheme. The plan's actuary has advised that it is not possible to identify the charity's share of the underlying assets and liabilities in the scheme on a consistent and reasonable basis. The contributions to the scheme are therefore accounted for on a defined contribution basis. Contributions to the Scheme by employees are set at rates determined by the scheme's Actuary and approved by the Department for Education. The contributions partially fund payments made by the Scheme, the balance of funding being provided by Parliament through the annual Supply Estimates process. The administrative expenses associated with the operation of the Scheme are borne by the Department for Education and reported in Department for Education's financial statements. The scheme is managed by the Department for Education and administered under contract by Capita Business Services Limited. The latest accounts are available on the official-documents.gov.uk website.

As described in note 19, Diverse Abilities Plus has a contractual obligation to make pension deficit payments of £19k pa over the period to January 2025, accordingly this is shown as a liability in these accounts. The total of contractual future deficit funding payments is discounted to an estimated current value. The discount rate chosen is the redemption yield on a UK government bond of approximately the same duration as the liability.

Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

2. Voluntary Income

	Unrestricted funds	Restricted funds	Total funds 2022	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£	£	£	£
Donations	50,261	163,633	213,894	108,180	10,748	118,928
Gift Aid Reclaimed	10,300	-	10,300	9,114	-	9,114
Grants	43,796	626,995	670,791	88,400	1,002,080	1,090,480
	104,357	790,628	894,985	205,694	1,012,828	1,218,522

3. Incoming resources from charitable activities

	Unrestricted funds	Restricted funds	Total funds 2022	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£	£	£	£
Rental Income	231,719	-	231,719	227,909	-	227,909
Langside School fees	1,558,109	-	1,558,109	1,495,363	-	1,495,363
Children's services	1,201,571	-	1,201,571	1,038,570	-	1,038,570
Adults' services	3,687,841	-	3,687,841	3,410,535	-	3,410,535
Advice	22,293	-	22,293	16,757	-	16,757
Transport	46,316	-	46,316	29,887	-	29,887
	6,747,849	-	6,747,849	6,219,021	-	6,219,021

4. Other trading activities

	Unrestricted funds	Restricted funds	Total funds 2022	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£	£	£	£
Fundraising Events	165,558	-	165,558	18,532	-	18,532

5. Investment Income

	Unrestricted funds	Restricted funds	Total funds 2022	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£	£	£	£
Interest on Cash Deposits	169	-	169	556	-	556
	169	-	169	556	-	556

6. Other Incoming resources

	Unrestricted funds	Restricted funds	Total funds 2022	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£	£	£	£
Facility management income	23,745	-	23,745	14,199	-	14,199
Insurance claims	130,000	-	130,000	-	-	-
	153,745	-	153,745	14,199	-	14,199

7. Analysis of charitable activities

	Total 2022	Total 2021
	£	£
Employment costs (inc. Agency)	6,341,459	5,679,412
Establishment costs	230,741	194,723
Other Operating Costs	576,074	543,686
Teaching and educational supplies	4,055	4,337
Transport Costs	40,080	26,889
Publicity and marketing	80,531	54,709
Legal and professional costs	28,079	22,698
Bank charges/Loan interest	42,854	43,035
Depreciation of tangible Non Current Assets	153,421	161,910
Bad Debts Provision	7,556	-
Corporation Tax	-	-
	7,504,850	6,731,399

Charitable activities was £7,504,850 (2021: £6,731,399) of which £664,124 were attributable to restricted funds (2021: £901,356) and £6,840,726 were attributable to unrestricted funds (2021: £5,830,043).

The analysis of charitable activities is split between direct and support costs as follows:

	Staff costs	Depreciation	Other	Total 2022	Staff costs	Depreciation	Other	Total 2021
	£	£	£	£	£	£	£	£
Direct costs	5,992,066	136,804	590,570	6,719,440	5,370,351	155,925	516,784	6,043,061
Support costs	349,393	16,617	419,400	785,410	309,061	5,986	373,292	688,339
Charitable activities	6,341,459	153,421	1,009,971	7,504,850	5,679,412	161,911	890,076	6,731,400

8. Other recognised gains

	Unrestricted funds	Total funds 2022	Unrestricted funds	Total funds 2021
	£	£	£	£
Revaluation of Fixed Assets	1,258,028	1,258,028	-	-
	1,258,028	1,258,028	-	-

9. Trustees' remuneration and expenses

No trustees received any remuneration during the year. No expenses were paid to Trustees in the year.

10. Net expenditure

Net expenditure is stated after charging:

	2022	2021
	£	£
Auditors' remuneration - audit services	15,480	12,000
Auditors' remuneration - other services	3,300	1,200
Depreciation of tangible Non Current Assets	153,421	161,911

11. Employee remuneration

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	2022	2021
	No.	No.
Central office	20	23
Langside School	56	58
Children's services	124	136
Adult services	168	171
Advice services	2	5
Directors	9	9
	379	402

The aggregate payroll costs of these persons were as follows:

	2022	2021
	£	£
Wages and salaries (ex Agency)	5,547,692	5,274,173
Social security Inc. Apprenticeship levy	417,678	380,832
Other pension costs	111,327	162,523
	6,076,697	5,817,528

Senior employees - during the year, the number of senior employees who received emoluments falling within the following ranges was:

	2022	2021
	No.	No.
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-
	1	1

The Key Management personnel of the charity comprises the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel during the year were £85,003 (2021: £81,200) and national insurance costs of £10,510 (2021: £9,993). During the year, pension contributions on behalf of this staff member amounted to £4,240 (2021: £4,060).

There were no termination payments incurred in the period to March 2022, therefore statutory redundancy £nil (2021: £9,300), payment in Lieu of notice £nil (2021: £11,055), National Insurance and holiday £nil (2021: £2,913).

12. Tangible Non Current Assets (Group)

	Freehold interest in land and buildings	Motor vehicles	Equipment and fittings	Gifted assets	CWIP	Total
	£	£	£	£	£	£
Cost or Valuation:						
As at 1 April 2021	7,093,262	128,458	1,004,077	309,478	-	8,535,275
Additions	4,696	3,995	109,666	-	7,160	125,517
Revaluation	1,141,937	-	-	-	-	1,141,937
Transfer	-	2,420	(2,420)	-	-	-
Disposals	-	-	(287,855)	-	-	(287,855)
As at 31 March 2022	8,239,895	134,873	823,468	309,478	7,160	9,514,874
Depreciation:						
As at 1 April 2021	270,744	107,453	807,855	304,203	-	1,490,255
Revaluation	(116,091)	-	-	-	-	(116,091)
Eliminated on disposals	-	-	(287,855)	-	-	(287,855)
Transfer	-	6,210	(3,950)	(2,260)	-	-
Charge for the year	52,123	2,299	93,749	5,250	-	153,421
As at 31 March 2022	206,776	115,962	609,799	307,193	-	1,239,730
Net book value:						
31 March 2022	8,033,119	18,912	213,669	2,285	7,160	8,275,144
31 March 2021	6,822,518	21,005	196,222	5,275	-	7,045,020

	2022	2021
	£	£
Charity	8,268,654	7,034,160
Subsidiary: Edwards Support Services Limited	6,490	10,860
	8,275,144	7,045,020

The freehold interest in land and buildings includes both residential and non-residential properties employed in the provision of the charities services.

The residential properties were re-valued at 31 March 2022 by Management using external third party data.

The non-residential properties of Lily's Place was valued at 31 March 2022 being valued as the two separate bungalows which constitute Lily's Place. The trustees are of the opinion that Langside School and The Beehive have no overall change in value.

13. Investments held as Non Current Assets (Group)

Subsidiaries (Charity):

Name of undertaking	Company Number	Nature of business	Nature of control	% held	Direct/ Indirect
Edwards Support Services Limited	08030344	Provision of supported living accommodation for adults with disabilities	Ordinary Shares	100	Direct
Edward Facilities Services Limited	14016455	Dormant	Sole member	100	Direct

The registered office of the above companies is Langside School, Langside Avenue, Poole, Dorset, BH12 5BN.

14. Receivables

	Group 2022	Charity 2022	Group 2021	Charity 2021
	£	£	£	£
Amount due from group undertaking	-	169,285	-	18,909
Trade receivables	774,966	767,634	681,570	676,025
Prepayments and accrued income	431,394	420,571	378,943	368,260
	1,206,360	1,357,490	1,060,513	1,063,194

15. Payables: Amounts falling due within one year

	Group 2022	Charity 2022	Group 2021	Charity 2021
	£	£	£	£
Bank loans (secured)	1,560,082	1,560,082	143,507	143,507
Trade payables	141,011	137,465	53,647	52,800
Taxation and social security (inc. VAT)	115,127	111,978	100,285	99,326
Accruals and deferred income	506,120	504,920	485,088	484,185
Pension deficit (see note 19)	6,782	6,782	21,650	21,650
	2,329,122	2,321,225	804,177	801,468

The mortgage is due for repayment and renegotiation by March 2023 so all is payable under one year for the 21/22 accounts. The Barclays bank loan is secured by a fixed charge over fixed assets and rental income and a floating charge over all present and future undertakings and assets.

16. Payables: Amounts falling due after more than one year (Group and Charity)

	2022	2021
	£	£
CBILS Loans	-	204,167
Bank loans (secured)	-	1,541,522
Other Loans	60,000	60,000
Pension deficit (see note 19)	12,437	63,905
	72,437	1,869,594

Other loans are secured against the residential property for which the loan funds were used to purchase.

17. Capital commitments

At the year end there are capital commitments of £56,352 for the HR/Payroll system (2021: £nil).

18. Operating lease commitments

As at 31 March 2022, the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and buildings		Other	
	2022	2021	2022	2021
	£	£	£	£
Within one year	49,150	49,000	-	6,688
Within two and five years	26,717	52,783	-	-
Over five years	-	-	-	-
	75,867	101,783	-	6,688

19. Pension scheme

Defined benefit pension scheme - Teachers

Some employees are members of the Teachers' Pension Scheme, which is a multi-employer, unfunded, pay as you go, defined benefit scheme. The scheme's assets are held separately from those of Diverse Abilities Plus. The scheme is managed by the Department for Education and administered under contract by Capita Business Services Limited. The latest accounts are available on the [official-documents.gov.uk](https://www.official-documents.gov.uk) website.

Defined benefit pension scheme - TPT

The company operates a defined benefit pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £129,524 (2021: £117,400).

The scheme is classified as a 'last man standing' arrangement. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

The most recent completed three year valuation was at September 2020. The result of the valuation showed that the actuarial value of the assets was £800.3m, liabilities of £831.9m, and a deficit of £31.6m.

Diverse Abilities Plus has been advised that it will need to make annual deficit contributions of £7k from April 2022. This amount is based on the current actuarial assumptions and may vary in the future as a result of actual performance of the Pension Plan. The current recovery period at 31st March was three years ending January 2025.

The basis of the calculation has changed

Reconciliation	2022 £	2021 £
Provision at start of period	85,555	101,372
Deficit contribution paid	(21,650)	(21,020)
Remeasurements - amendments to the contribution schedule	(45,289)	5,203
Provision at end of period	18,616	85,555
Due within one year	6,782	21,650
Due after one year	12,434	63,905

20. Reconciliation of net movements in funds to operating cash flows

	2022	2021
	£	£
Net incoming resources	1,435,156	530,801
Adjustments for		
Investment income	(169)	(556)
Depreciation, amortisation and impairment charges	153,421	161,911
Movement on Stock	-	7,581
Revaluation of Freehold Property	(1,258,028)	-
Remeasurement of pension scheme	(45,289)	-
Movement in Working Capital		
(Increase)/decrease in Receivables	(145,847)	136,996
Increase in Payables	102,191	212
	241,435	836,945

Analysis of Change in Debt

	At 1 April 2021			At 31 March 2022
	At start of year	Cash flows	Other non-cash changes	At year end
	£	£	£	£
Cash	1,812,016	(213,027)	-	1,598,989
Loans due within one year	(143,507)	143,507	(1,560,082)	(1,560,082)
Loans due after one year	(1,805,689)	185,607	1,560,082	(60,000)
	(137,180)	116,087	-	38,907

	At 1 April 2020			At 31 March 2021
	At start of year	Cash flows	Other non-cash changes	At year end
	£	£	£	£
Cash	829,511	982,505	-	1,812,016
Loans due within one year	-	(45,833)	(97,674)	(143,507)
Loans due after one year	(1,699,196)	(204,167)	97,674	(1,805,689)
	(869,685)	732,505	-	(137,180)

21. Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Related party transactions

Mr. M. Davis is a director of this company and is an employee and shareholder of Rawlins Davy Ltd Solicitors who supplied legal services to ESS to the value of £1,310 and DAP of £nil (2021: £2,000).

22. Analysis of funds (Group and Charity)

	At 1 April 2021	Incoming resources	Resources expended	Revaluation gains	Transfers	TOTAL at 31 March 2022
Designated funds	£	£	£	£	£	£
Langside development	115,976	-	-	-	-	115,976
Freehold Commercial Property	2,554,736	-	-	-	(28,718)	2,526,018
Revaluation reserve attributable to the designated properties	1,218,221	-	-	314,620	-	1,532,841
	3,888,933	-	-	314,620	(28,718)	4,174,835
General Funds						
Revaluation reserve	857,739	-	-	943,408	-	1,801,147
Unrestricted income fund	2,201,648	7,171,678	7,037,598	-	23,048	2,358,776
	3,059,387	7,171,678	7,037,598	943,408	23,048	4,159,923
Restricted funds						
Beehive extension/Sensory/ Splash Appeal	247,917	121,941	46,966	-	-	322,892
Beehive Restricted	15,973	171,662	183,700	-	-	3,935
Beehive Activities	3,883	1,000	4,883	-	-	-
Advice (Disability Wessex)	1,000	8,032	5,718	-	-	3,314
Lily's Place Restricted	-	2,487	2,487	-	-	-
Lily's Place Equipment	-	3,452	9,122	-	5,670	-
Coping with CHAOS Restricted	23,227	189,258	212,485	-	-	-
Langside General and Activities	424	59,443	59,867	-	-	-
Langside Equipment	-	24,000	12,260	-	-	11,740
Supported Living Events	6,248	-	739	-	-	5,509
Supported Living Lulworth Gardening	245	-	-	-	-	245
Supported Living General	-	81,691	81,691	-	-	-
Projects/Shapes Respite Bungalow/CS	-	127,153	127,153	-	-	-
Central/Fundraising (just furlough)	-	509	509	-	-	-
	298,917	790,628	747,580	-	5,670	347,635
	7,247,237	7,962,306	7,785,178	1,258,028	-	8,682,393

Prior Year

	At 1 April 2020	Incoming resources	Resources expended	Revaluation gains	Transfers	At 31 March 2021
Designated funds	£	£	£		£	£
Langside development	115,976	-	-	-	-	115,976
COVID designated	-	42,676	42,676	-	-	-
Freehold Commercial Property	2,584,647	-	-	-	(29,911)	2,554,736
Revaluation reserve attributable to the designated properties	1,218,221	-	-	-	-	1,218,221
	3,918,844	42,676	42,676	-	(29,911)	3,888,933
General Funds						
Revaluation reserve	857,739	-	-	-	-	857,739
Unrestricted income fund	1,637,926	6,415,326	5,938,063	-	86,459	2,201,648
	2,495,665	6,415,326	5,938,063	-	86,459	3,059,387
Restricted funds						
Beehive extension/Sensory/ Splash Appeal	264,162	(12,680)	(6,435)	-	(10,000)	247,917
Beehive Restricted	3,392	304,252	266,402	-	(25,269)	15,973
Beehive Activities	359	4,000	476	-	-	3,883
Advice (Disability Wessex)	-	27,110	26,110	-	-	1,000
Lily's Place Restricted	-	100,733	100,733	-	-	-
Lily's Place Equipment	-	6,865	-	-	(6,865)	-
Coping with CHAOS Restricted	11,419	179,105	167,296	-	-	23,227
Langside General and Activities	11,343	14,595	25,514	-	-	424
Langside Equipment	5,015	26,000	(2,416)	-	(33,431)	-
Supported Living Events	5,992	455	200	-	-	6,247
Supported Living Lulworth Gardening	245	-	-	-	-	245
Supported Living General	-	165,035	165,035	-	-	-
Projects/Shapes Respite Bungalow/CS	-	133,390	152,407	-	19,017	-
Central/Fundraising (just furlough)	-	63,968	63,968	-	-	-
	301,927	1,012,828	959,290	-	(56,548)	298,917
	6,716,436	7,470,830	6,940,029	-	-	7,247,237

The following funds are designated:

- Langside Development: this fund was established by the parents of a pupil who attended Langside School. The purpose of the fund is for development of the School and its facilities.
- Revaluation Reserve - designated: relates to the Commercial properties without which the charity could not run three of its core services; Langside School, The Beehive Centre, and Lily's Place Respite Home. The unrestricted revaluation reserve related to the domestic properties.

The following funds are restructured for the use of the particular service named:

- Beehive Extension: this fund is for the sensory room and therapy pool at the Centre. The sensory room is now completed and the remainder is for the specially adapted swimming pool (The Splash Appeal).
- Beehive restricted: general expenses just for The Beehive.
- Beehive activities: daily activities/therapies in the building and out in the community.
- Advice restricted: general advice expenses for the running of the service with some specific grants for those hard of hearing and those in extreme poverty.
- Lily's Place restricted: general expenses just for Lily's.
- Lily's Place equipment: equipment specific for Lily's.
- Coping with CHAOS restricted: general expenses for the provision of the service and related costs.
- Langside general and activities: daily activities specifically for Langside School.
- Langside equipment: equipment specifically for Langside.
- Supported Living events: monies raised for events.
- Supported Living gardening: monies raised from produce to continue gardening activities.

- Supported Living general: for the general use of this service.
- Projects/Shapes/Respite Bungalow: restricted to the children's services, Transitions, and Lawford Lodge young adult respite home.
- Furlough Grants have been treated as income in each service and the exact opposite as outgoings.

Coping with CHAOS supported by the Masonic Foundation.

Project and CHAOS were supported by the BCP and Dorset Councils.

23. Net assets by fund (Group)

	Unrestricted funds	Designated funds	Restricted funds	Total funds 2022	Unrestricted funds	Designated funds	Restricted funds	Total funds 2021
	£	£	£	£	£	£	£	£
Tangible assets	4,216,285	4,058,859	-	8,275,144	3,272,063	3,772,957	-	7,045,020
Current assets	2,345,197	115,976	347,635	2,808,808	2,461,095	115,976	298,917	2,875,988
Payables: Amounts falling due within one year	(2,329,122)	-	-	(2,329,122)	(804,177)	-	-	(804,177)
Payables: Amounts falling due after one year	(72,437)	-	-	(72,437)	(1,869,594)	-	-	(1,869,594)
Net Assets	4,159,923	4,174,835	347,635	8,682,393	3,059,387	3,888,933	298,917	7,247,237
Charity	4,139,046	4,174,835	347,635	8,661,516	3,104,684	3,888,933	298,917	7,292,534
Subsidiary: Edward Support Services Limited	20,877	-	-	20,877	(45,297)	-	-	(45,297)
	4,159,924	4,174,835	347,635	8,682,393	3,059,387	3,888,933	298,917	7,247,237

24. Provision for Accrued Holiday Pay

A provision exists for holiday balances accrued as a result of services rendered in the current period and which employees are entitled to carry forward. The holiday period runs from 1st April to 30th March inclusive and all holiday entitlement should be used by the end of that period. In certain exceptional circumstances holiday can be carried forward and the value of accrued holiday pay at the end of 2021/22 was £19,150 (2020/21 was £28,217).

25. Financial Risk Management

The charity has exposure to three main areas of Financial risk - liquidity, customer credit exposure, and interest rate risk.

Liquidity risk

The objective of the charity in managing liquidity risk is to ensure that it can meet its financial obligations as and when they fall due. The charity expects to meet its financial obligations through operating cash flows. In the event that the operating cash flows would not cover all the financial obligations the company has credit options available. The charity is in a position to meet its commitments and obligations as they come due.

Customer Credit Exposure

The charity may offer credit terms to its customers which allow payment of the debt after delivery of the goods or

services. The charity is at risk to the extent that a customer may be unable to pay the debt on the specified due date. The risk is mitigated by the strong on-going customer relationships and provisions are in place to cover any perceived bad debt.

Interest rate risk

The charity has mortgages in place to finance the majority of the Supported Living properties included in the land and building values in note 12 above. The management reviews interest rates continually and will decide upon the tenure of these mortgages based on a view of the future direction of interest rates.



Dorset's Disability Charity

diverseabilities.org.uk

Company Registration Number 1540805
Registered as a charity in accordance with the Charities Act 1993. Charity Number 282197

DIVERSE ABILITIES PLUS LTD.

England & Wales - Charity number 282197

Accounts



Dorset's Disability Charity

Diverse Abilities Plus Limited

(a charitable company limited by guarantee)

**Annual Report &
Group Financial Statements**
for the year ended 31st March 2021



Contents

3	Reference and administration details
4	Report of the Trustees
21	Strategic Report
22	Independent Auditor's Report
26	Group Statement of Financial Activities
27	Group Statement of Financial Position
28	Diverse Abilities Plus Statement of Financial Position
29	Group Cash Flow Statement
30	Notes to the Financial Statements

Diverse Abilities Plus Limited

Reference and Administration Details

Charity name: Diverse Abilities Plus Limited

Charity registration number: 282197

Company registration number: 01540805

Registered office: The Beehive Centre, 13-15 Manor Avenue, Poole, BH12 4LB

Chief executive officer: Mr M J Powell

Secretary: Mr J Kennar (resigned 03/06/2020).

Solicitors: Rawlins Davy Ltd, Rowland House, Hinton Road, Bournemouth, BH21 2EG

Bankers: National Westminster Bank Plc, Broadstone Branch, 208 Lower Blandford Road, Broadstone, BH18 8DT

Auditor: Saffery Champness LLP, Midland House, 2 Poole Road, Bournemouth, BH2 5QY

Trustees

- Mr. J. A. R. Smith CBE (*Chairman*)
- Mr. M. E. Davies
- Mr. N. T. Still
- Mr. R. Bavister (*Hon. Treasurer*)
- Dr . J. Peter
- Dr. G. Ridgway OBE
- Mr. G. Knight
- Ms. L. C. Lucas-Rowe
- Ms. H. S. Witt

Report of the Trustees

The trustees (who are also directors of Diverse Abilities Plus Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with the applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), submit their report and audited financial statements for the year ended 31st March 2021. These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).

Structure, Governance and Management

The charity is a limited company and is governed by its Memorandum and Articles of Association. The board is comprised of between 7 and 15 trustees who are elected by the members according to the Articles of Association.

One third of the trustees retire by rotation each year and are eligible for re-election. Trustees are selected to offer a broad range of experience, either in terms of their knowledge of disability or their wider business expertise. Prospective trustees have an initial interview with the Chairman and are then invited to fill in an application detailing their experience, skills and other personal details, which is put before the board. Two references, normally one personal and one from a recent workplace, and a DBS check are required. The board may then co-opt the applicant until the next AGM when applicants must stand for formal election to become a full member of the trustees board. Trustees are initially given information about the constitution and aims of Diverse Abilities, the organisation and structure, Charity Commission information about their role, and an introduction to each service. Any training needs identified are satisfied using an appropriate training source; for example, trustees who wish to join the Governing Body of Langside School can access governor training provided by the Borough of Poole. All training costs are paid for by Diverse Abilities.

The trustees appoint a chief executive officer to lead the charity and each service manager reports to the CEO.

The trustees meet six times a year to discuss business, receive reports and examine the monthly management financial statements. More detailed work specific to the services described below and to individual topics is delegated to committees and the governing body (for Langside School). Any business which exceeds the remit of a committee is referred back to the trustees for a decision. Prior to the trustee meetings, the board receives a report from the CEO which includes the management accounts and a commentary on activity and the performance of the charity.

Risk Management

The trustees also consider the risks to which the charity may be exposed, particularly in the areas of service funding. It is essential that we achieve fee levels for the services we provide in order to balance our income and expenditure further to meet statutory requirements. We work closely with the inspection authorities to ensure our provision is of high quality, and in the protection of service users, all relevant employees and volunteers are DBS checked.

The trustees confirm that the major risks to which the charity is exposed have been identified, reviewed and systems are operated to manage those risks. The Quality Committee has developed a quality policy, and this sets standards to operate to and ensures that risks are monitored.

Pensions

The company operates a defined pension scheme which is currently in deficit. £85k has been provided for in the accounts being the deficit contributions payable to the charity over the next five years.

Employee Involvement

The charity has a system of key performance indicators in place to ensure that the financial state of the organisation is reviewed on a regular basis. The charity runs a comprehensive budget control system whereby each department agrees and owns their own financial forecasts for the coming year. Actual performance is reviewed at department, management and trustee level and forecasts for the year produced and corrective action taken where necessary. Additionally, the management team and trustees will review the operational and cash situations on a monthly basis to monitor finance and service quality.

Key Performance Indicators (KPIs)

Each department has KPIs and they vary by department. There are always targets for finance, the operation, services, partnerships, and people/culture. The KPIs are set as part of the budget process. Thereafter, trustees monitor high level KPIs for finance and service quality.

Fundraising practices and performance

Diverse Abilities does not use any external professional fundraisers to raise its funds and, through voluntary registration with the Fundraising Regulator, seeks to comply with fundraising good practice in its generation of voluntary income and strives to maintain the highest standards or fundraising with all supporters. In 2020/21 the charity received no requests to stop communications through the Fundraising Preference Service (the facility provided by the Fundraising Regulator) and no formal fundraising complaints about Diverse Abilities were made to the Fundraising Regulator or the Information Commissioner's Office. Diverse Abilities continually measures the effectiveness of its various fundraising methods and looks to develop growth areas and to distribute donated income as cost-effectively as possible. These matters are under continuous review by the Board and the Senior Management Team.

Public Benefit

We have given due regard to public benefit when reviewing our aims and objectives and in planning our future activities in accordance with the Charity Commission's guidance on public benefit. In particular, the trustees have considered how activities contribute to our aims and objectives.

We provide children's respite, support for adults, advice, and education to meet the needs of people with either, or both, physical and learning disabilities providing a lifetime of support to them and their families.

Children's Team

The children's services combined provide overnight respite, support in the home, and supported activities/events. The following is a breakdown of how the services operate:

Lily's Place

Lily's Place is a residential children's home providing short stay facilities for children during the day and overnight with additional needs, often profound.

Shapes and Transitions

Shapes provides domiciliary support for children and young people in the family's home and out in the community. The Transitions service is for young adults aged 19 - 25.

Lawford Lodge

Lawford Lodge has enjoyed a successful first full year providing Transitions day care service and overnight respite for those aged 19 - 25 before moving into adult services, either with Diverse Abilities or elsewhere.

Short Breaks

Coping with CHAOS (CWC), Awesome Nights and Project My Time rely on fundraising to offer a variety of day, evening and school holidays services to support not only children but the whole family by providing supported activities and events including other members of the family.

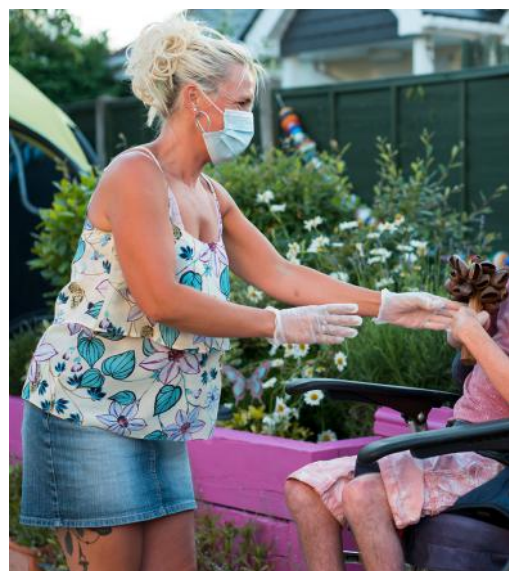
STARs

Launched at the end of the 2020/21 financial year, STARs is a new service aimed at providing support and advice for SEN siblings, as well as giving these young people a chance to just be children and meet people in the same situation.

Education

Langside School

Langside School is an independent specialist school for pupils aged 2 - 19 years old with physical and learning difficulties in the severe or profound range. School fees are currently paid by three Local Authorities. Fundraising is needed to support the school and supply specialist equipment not covered by fees.



Adult Services

Adult Services enable people with physical and learning disabilities to live their lives as independently as possible, in their own homes. The day service supports this, giving access to the community, activities, and events.

Supported Living

Diverse Abilities Plus Limited continues to support a growing number of residential properties in the community by being contracted to provide personal care and support to its tenants. Supply and refurbishment of properties is supported through fundraising.

The Beehive Centre

The Beehive Centre, our activity and therapy centre, is a lively, sociable day opportunity setting for adults with a disability. It is a place where people can meet and make new friends, acquire new skills, and enjoy a wide range of experiences, which we fundraise to help support.

Advice Team

Our Advice Team seeks to help people find and access services and benefits, representing individuals in many cases if necessary. For many years our Advice Team has boasted high success rates for helping people with disabilities access benefits and activity-based services.

Services include benefit advice, appeals for benefits, power of attorney and deputyships, and help filling in forms.

Edwards Support Service

Edwards Support Services (ESS) provides facilities management and landlord services, and operates independently of the Charity's support services. ESS has grown steadily since it started and manages the facilities of the Charity's residential properties and also supports the Charity in health and safety. Edwards Support Services received income from managing properties for a third party.



How our activities deliver public benefit

Our services are open to children and adults living with disabilities, often encompassing complex physical and learning needs. Our non-residential services are available to anyone within travelling distance of our sites across Dorset, and further afield providing they can make their own transport arrangements. The cost of providing some services is covered by fees from Social Services, Primary Care Trusts, Education Authorities, and other statutory support for independent living. As such, anyone who qualifies for support is entitled to use any of our services, subject to the charity being able to provide the service in a safe manner.

In addition, we can, and do on a few occasions, offer services on a privately funded basis and increasingly generate voluntary fundraising income to meet the needs of the community.

Main operational activities

Our main areas of activity are set out below. While we have to make hard choices around costs and new projects, we have continued to invest in activities that help deliver our strategy.

Type of activity	Aim of activity	Cost of activity (£000 per year)
Providing educational services.	To support the learning and development of children and young people with complex needs.	£1,612
Providing respite care for children and young people.	To support children and young people with disabilities while providing a break for parents.	£904
Providing home or community support for children and young people.	To support children and young people at home or out and about within the community to undertake activities they enjoy.	£435
Providing care of adults in their own home.	To deliver high quality 24/7 care for adults with disabilities and encourage independence.	£3,044
Providing day and community-based services for adults.	To support adults with disabilities to attend a day centre and undertake fun and stimulating activities.	£660
Providing information and advice to people with health problems.	To provide advice and information to those that are disabled or have a health condition.	£76

Achievements and performance

At the end of last year's report COVID-19 had just hit the country, causing offices and parts of the economy to close. We reported last year of the bravery of our staff and their dedication to the people we support. COVID-19 then went on to dominate the agenda for the whole of the 2020/21 financial year and this may well be Diverse Abilities' finest hour.

In the early part of the year some of the buildings had to close and the teams moved to either virtual support or working in the homes of individuals we support. Thereafter, all services and Langside School were open and carried on during the pandemic, reacting and changing to guidance as it appeared. The bravery and dedication of the Diverse Abilities teams never faltered in what was the most difficult operational environment, this was an outstanding achievement during this time.

In financial terms, the Charity found things very difficult in the first half of the year. Fundraising was effectively cancelled, except for support from Trusts and other grant giving bodies. The second half of the year was better and ended with a solid performance.

In summary, the teams in the whole organisation were exceptional during this year, keeping those that rely on their support safe.

Below are progress updates on the six strategic projects and aims highlighted last year;

- 1. As part of the ongoing development at The Beehive, build a large cabin in the grounds.** This is now in place and is used to help with social distancing. It is hoped that in the 21/22 financial year this will start to be used for crafts and other activities.
however, work continues with a significant art event planned for September 2021, if restrictions allow.
- 2. Replace a large minibus at The Beehive with two small vehicles.** This was achieved with the support of Talbot Village Trust, and was essential for moving people around during the pandemic.
- 3. Redecorate Lily's Place throughout.** This was achieved by the support team and facility team coming together, refreshing the whole building.
- 4. Re-engage The Splash Appeal panel.** This hasn't been possible due to the pandemic,
- 5. Meet quality standards.** All services continue to have a good standard set by either CQC or OFSTED.
- 6. Find funding solutions and increase fundraising.** The team did well, being awarded funds from applications to Trusts and from the Local Authority to gain grants in support of the COVID crisis. All other forms of fundraising were either cancelled or reduced when activity was allowed in between lockdowns. It is hoped that fundraising events will get back up and running again in 2021.

Langside School

Our specialist school supported 25 children across Langside and Caterpillar Club, providing 28,000 hours of support. Unfortunately, we lost three children in this period. One was a leaver at 19, one young man left early due to his vulnerability and concerns around COVID-19, and a third passed away.

As we came to the end of the financial year, we have been able to take on medical and therapy students once again, and will be able to reintroduce volunteers when restrictions allow.

A planned nursery unit has been interrupted by COVID-19 and pupil loss, however we aim to re-establish these plans in the 2021/22 financial year.



COVID-19 update: Principal Jon Seaward highlighted the remarkable resilience of the children during the huge disruptions caused by the pandemic. All staff 'have been amazing'. If any one person should be recognised, it should be Hazel Thomas for her 'almost forensic attention to detail in keeping us all safe'.



Children's Team: Lily's Place



Lily's Place day care sessions and overnight stays provided 19,240.5 hours of support to 40 children.

While five children have left, two new children have joined, this is lower than usual due to the decreased capacity in the pandemic. However, since early 2021 we have begun to receive a significant number of new referrals for overnight support. Our main aim for this coming financial year will be to continue introducing new children to the service.

COVID-19 update: Staff have gone above and beyond to help the managers ensure services could remain open and provide the support that was desperately needed by families. We also made the choice to not use agency staff to minimise the risk of the illness spreading.



Esmail has been attending overnights throughout the pandemic and is continuously improving her communication skills in her own ways and responds to indicate what she would like to do with a smile. She can also choose toys by using her eyes to point. She is almost ready to move on to the next target.

"Esmail smiled when I asked her if she wanted to listen to music."

Harlen started at Lily's Place in July 2020 and has settled in well despite never having received overnight respite before. He has gained more confidence with Lily's Place and the staff, and has made improvements to get his needs understood and met.

"Harlen requested to have books read, asked for milk, and to go in his own room."



Children's Team: Project & Awesome Nights



2020/21 saw 91 children supported through 1,290 hours of Project, a slight reduction due to COVID-19 but have since noticed an influx of new families.

New activities this year include Adventure Pirate (outdoor adventure and bushcraft), Slime Mania, and also moved some provision online due to the pandemic.

Awesome Nights supported 20 young adults, and as a result of moving online one young man who rarely attended really flourished, became more sociable, and joined in. We saw a completely different young man and this continued when we began face to face sessions again and he is now a regular attendee and making new friends.



"My daughter thoroughly enjoyed Go Ape, and was ready to go a third time when I picked her up - she wasn't ready to come off! Her enthusiasm and confidence oozed, quite the opposite of how she started her day!! It's these triumphs that make everything we do worthwhile."



Children's Team: Coping with CHAOS

Coping with CHAOS supported 195 children over 3,489.25 hours of activity sessions another slight reduction due to COVID-19 and not initially measuring hours of online support.

Tom and Fran were both promoted from Short Breaks Crew to Supervisors, and Dawn showcased her video prowess helping with the creation and filming of Children's Team News.

The Children's Team News has also given us an opportunity to carry out more regular and thorough data collection from the young people about the services we run.

Despite the pandemic, we successfully hosted a Santa's Grotto for 63 children to provide some aspect of normality amongst all the disruption of the festive period.



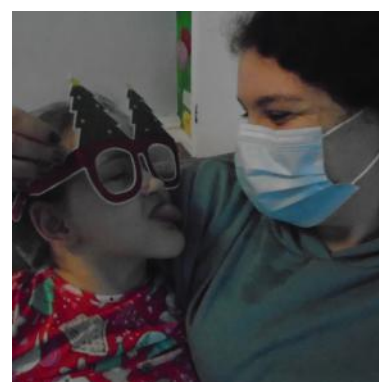
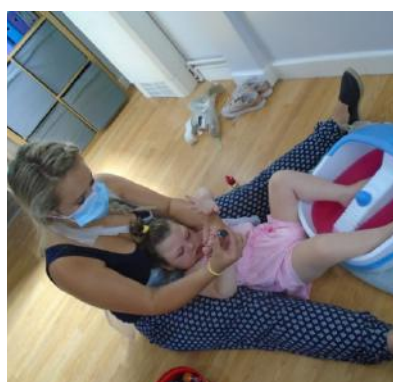
Following our plans to develop the service for more children, towards the end of the financial year we were able to launch STARs, our service for SEN siblings to receive support and advice while attending play and activity sessions to meet those in similar situations.

Children's Team: Shapes & Transitions

16 children were supported by Shapes through 11,525 hours in 2020/21. Three emergency packages were started during the pandemic, one was no longer supported due to COVID-19, and two new packages have also started.

An additional 699 hours of care were provided for two children who use the Shapes Transitions service as they progress towards receiving care from adult service providers.

COVID-19 update: The teams continued to provide support throughout the pandemic, wearing lots of PPE throughout the hot summer months, and the managers are all so proud of the staff for continuing to support families with high standards of care.



Children's Team: Lawford Lodge

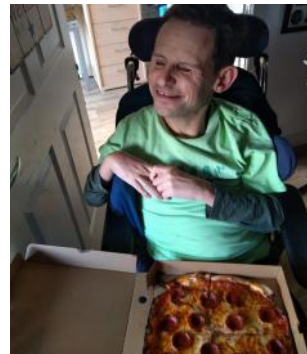
Lawford Lodge has gone from strength to strength since opening in 2019, and received its first CQC visit shortly after the financial year ended, receiving a 'Good' rating.

Six young adults currently use Lawford Lodge, and we have provided 192 overnight stays in 2020/21. One young adult left due to the pandemic, but one also joined the service.

COVID -19 update: Due to the size of the building and number of people who can be supported at a time, the service was less affected.



Adult Services: Supported Living

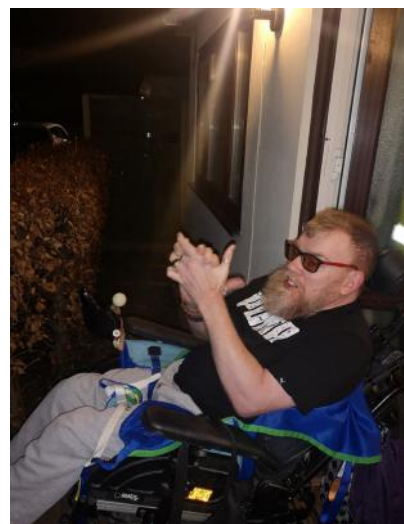


In 2020/21, 36 people were supported in their own homes over 149,032 hours of care (including 126 sleep ins and 19 waking nights each week). Two people unfortunately passed away, but one joined the service in November 2020.

COVID-19 update: Managers commented that staff have been 'amazing' throughout lockdown and covering lots of additional shifts meaning the service was able to stop using agency staff in August 2020 to minimise the risk of potential infection spread.

"The staff have done so well, and we are so grateful for their support."

As we move into the next financial year, we are looking forward to taking on a new service at one of our owned bungalows, which will potentially see two new ladies joining Supported Living later in the year.



Adult Services: The Beehive Centre

43 adults have been supported at The Beehive Centre in the 2020/21 financial year, with nine people on the waiting list. This has been through 29,900 hours of care both online and in person.

COVID-19 update: As The Beehive was required to close during the pandemic, we utilised the space to provide emergency respite care for those who needed us most. This included the use of several satellite sites and our new outdoor cabin in order to maintain social distancing for the amount of people who required our support. We are looking forward to everyone returning full time in the future.



One positive of the pandemic has meant that people we support have been able to develop their communication skills as the centre has been less busy allowing for more one to one support than we have been able to provide in the past.

A staff team, The Runner Bees, participated in the virtual 2020 Dorset Neon Run and fundraised £542 between them. This was a great opportunity to build the team back up.



Throughout lockdown, Andrew was part of our 'Church Zone' group at one of our satellite sites set up for safe social distancing.

Andrew is currently very busy concentrating on his next project to explore at The Beehive!

Some of these involve an idea called 'Helping Hands Car Wash', where Andrew and his team of washers will be offering a car washing service for a small donation, all in the hope to raise some money towards new equipment at The Beehive Centre.

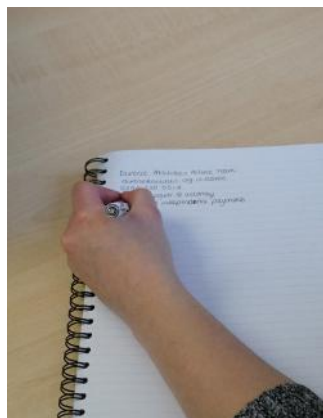
Advice Team



In the 2020/21 financial year, we had the following amount of clients for the Advice Team:

- 45 LPA clients
- 171 telephone clients
- 252 disability appeal cases

Our team achieved a 93.5% success rate on its disability appeals, an increase from 2019/20, securing a positive outcome in 29 of the 31 cases they supported people on.



We are now able to offer appointments free of charge to those in financial crisis (thanks to assistance from fundraising), and this has also allowed us to use BSL interpreters, meaning we can work with people with profound hearing impairment.

COVID-19 update: The service has been able to adapt to the pandemic and provided advice over the phone, which turned into a massive positive for the service and the people we support. Unfortunately the reduced workflow of the DWP caused a knock on effect of decreased volume for our service.

Volunteering

Volunteering, understandably, was much smaller in the 2020/21 financial year due to the COVID-19 pandemic, however we are incredibly grateful for the support we have received. This includes donations of masks, PPE kit bags, plants for the centres, and more.

Over the year we received the support of 25 volunteers, including support for our annual Treecycling initiative.

We also have a number of volunteers signed up to help with the return of the Dorset Neon Run in April 2021, just in the next financial year.

COVID-19 update: As part of our activity reviewing our services in the pandemic, we agreed as a fundraising team that we would review how the volunteer programme works, including revamping the awards, reviewing job descriptions, as well as how these are managed in house.



Fundraising



Despite COVID-19 the total fundraising income over this financial year was £540,278.

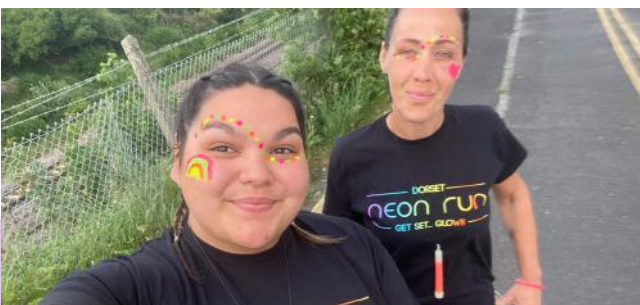
It was an extremely difficult year with almost all regular activity cancelled, however the team rose to the challenge and pivoted activity online where possible, as well as launching a successful Emergency Appeal.



Christmas Treecycling almost doubled its income to £18,655, in part thanks to a new drop off location allowing us to expand the service. In general, people were more charitable with additional donations too.

In terms of our regular events calendar;

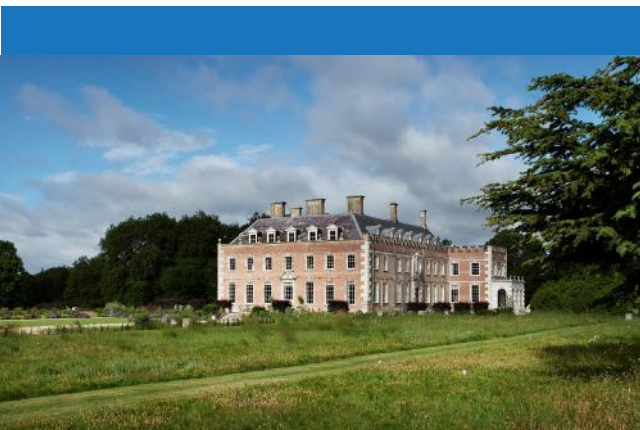
- we turned the Dorset Neon Run into a virtual event and 65 participants raised in excess of £5,500
- Sing To Raise became Facebook Live fundraisers and raised £1,197, led by the Comms Team
- the Gala Ball became an online auction raising £10,000 after exploring the option of encouraging people to host dinner parties at home - as the uncertainty of restrictions made this unfeasible



Trusts raised £360,990, a portion of which is included as part of the Emergency Appeal for COVID-19 costs. 90 applications were made and our success rate increased to approximately 1 in 3.



A special fundraising mention goes to Jonny Weber, a finalist in the Dorset Hero Awards, raising almost £7,000 for Diverse Abilities and Marie Curie cycling 223.6 miles around Poole Harbour in one day.



At the beginning of the COVID-19 pandemic the decision was made to pause fundraising for The Splash Appeal. This was so fundraising efforts could be focused on generating revenue to support our Emergency Appeal, the additional costs associated with delivering our work, such as PPE, and to compensate for reduced income from areas such as fundraising events. Funds remain restricted to the Appeal, other than one grant with the Trust reallocating support to the Charity's COVID-19 response. We hope to restart fundraising for The Splash Appeal in 21/22.

Financial review and reserve policy

Our funding comes from fees and public sector grants to cover day to day running costs of our services and from private sector fundraising income for those services not covered by fees which supplement the quality of the service provided. This can include funding equipment, premises and community activities according to any restrictions placed on the donation.

The charity has a reserves policy to hold liquid reserves to cover any major unforeseen expenses and to ensure that each unit can continue to supply the services they provide. From time to time the Trustees and CEO plan to undertake new projects and these will be funded from available funds with any additional finance being generated from fundraising or from loans as required. The reserves policy is reviewed annually to identify the risks of projects and the day to day operation and investment needed to run the charity. The approach allows the organisation to take opportunities to the benefit of the charity. The trustees will on occasion take advice on specific risks, an example being the pension fund deficit - where any future liabilities are calculated by the pension's provider and form part of the accounts. (see note 19 to the financial statements.)

The charity bases its reserves figure on a variety of risks that the trustees see as having a potential adverse effect. These include loss of income through reduced numbers of dependants and a potential downturn in donations due to social, political and economic factors and unbudgeted increases in costs through inflationary forces and Government legislation. Additionally, the charity focuses on the non- financial risks arising from fire, health and safety of workers and dependants and the management ensure that the correct accreditation is up to date and that robust policies and procedures exist to minimise the risks. Regular checks are carried out on new and potential employees to assess they are suitable for the role and extensive and regular awareness and operational training is carried out for staff and workers in key operational areas.

Financial sustainability is a major financial risk for the charity and its subsidiary. A key element in the management of financial risk is a regular review of available liquid funds to settle debtors as they fall due, regular liaison with

the bank, and the active management of trade receivables and payable balances to ensure sufficient working capital by the charity and its subsidiary company.

The total amount of funds held at 31 March 2021 was £7,247,237 (2020 £6,716,436 of which £298,917 (2020 £301,927) is restricted and £3,888,933 is designated (2020 £3,918,844). This includes revaluation reserves of £1,218,221, (2020 £1,218,211) on designated properties being Langside, TheBeehive (formerly Barnabas) and Lily's Place. Unrestricted, undesignated reserves currently stand at £3,059,387 (2020 £2,495,665). This represents 5 months forward expenditure which is slightly in excess of the Charity's policy of holding between 3 - 4 months in unrestricted undesignated funds to cover any breakdown of the local authority and NHS funding.

The accounting policy regarding the apportionment of central costs takes account of the actual costs incurred in supporting each service. As the number of service users and hence fee income is broadly a measure of central support needs, the recharge is set as a percentage of each services income.

There have been no material changes in the accounting policy during the year.

Key Management Pay and Remuneration Policy

The trustees consider the board of trustees and the chief executive officer as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees are required to disclose all relevant interests and register them with the chief executive and in accordance with charity policy withdraw from decisions where a conflict of interest arises.

The pay of the charity's chief executive is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, remuneration is also bench-marked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Social Investment

The charity owns a portfolio of programme related investments in the form of social housing. The policy of the charity is to provide suitable housing at high standard to disadvantaged people and the investment in property is solely to further the charitable aims of the charity. As such, each property is maintained to a high standard and in a professional and ethical manner.

Plans for future periods

With all the services continuing to operate and all with high demand, it will be key to ensure Diverse Abilities operates within the restrictions and guidelines set by the Government and other authorities. It is then planned to continue and develop all the services.

Eyes are on the vaccine to enable a reduction to restrictions and Diverse Abilities already has a high percentage of staff and people we support double vaccinated. Fundraising, especially our events, have all been cancelled this year and it is hoped that will change soon. Events have been planned for next year to ensure we raise important funds and the profile of the Charity in the community.

Strategically, the Charity remains ambitious and some of the planned initiatives and projects can be seen in the Strategic Reports on page 21.



Fixed Assets

The domestic portfolio was revalued in 2018/19 and it is the opinion of the trustees that there is no need to revalue the non-domestic property at the current time.

Statement of Trustees' Responsibilities

The trustees (who are also directors of Diverse Abilities Plus Limited for the purposes of company law) are responsible for preparing the trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The strategic report on page 21 is also hereby approved.



Date: **15/11/2021**

John Smith, Chairman

Strategic Report

With COVID-19 still very much a part of everyone's lives, all the focus will be to maintain the services and be there for the people we support.

While the future is unknown, the services have learnt to adapt and change at a moment's notice as the Charity continues to operate under the disaster recovery and business continuity policy and procedure. Working day to day means working strategically is very difficult and the senior managers and Board are planning as far ahead as they can.

This means strategic work does continue under difficult circumstances and priority is given to managing the COVID-19 pandemic. Below are some of the strategic plans and aims for the short and medium term ahead;

- 1. Manage in accordance with guidelines from Public Health** to continue to offer services during the pandemic.
- 2. Introduce a portacabin classroom into Langside School**, first to use as a testing centre and thereafter increase pupil numbers.
- 3. Re-visit the feasibility** to move Langside School to an improved location.
- 4. Continue to grow Children's Services** and adapt services to meet the needs of families.
- 5. Maintain quality standards in all services.**
- 6. Ensure the charity continues to be financially sustainable going forward.**
- 7. When COVID-19 restrictions allow**, get The Splash Appeal running again to improve the therapy pool provision at Diverse Abilities.



Independent auditor's report to the trustees of Diverse Abilities Plus Ltd.

Opinion

We have audited the financial statements of Diverse Abilities Plus Limited (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 March 2021 which comprise the Group Statement of Financial Activities, the Group Statement of Financial Position, the Charity Statement of Financial Position, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 31 March 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 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 or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting for records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from the 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.

Responsibility of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 20, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the 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 group and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with that Act.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with senior management and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Further the group is subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, through significant fine, litigation or restrictions on the charity's operations. We identified the most significant laws and regulations to be those monitored by the Care Quality Commission.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies

and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, 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 by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

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

Saffrey Champness LLP

Date: 16 November 2021

Nicholas Fernyhough, Senior Statutory Auditor
for and on behalf of Saffrey Champness LLP

Saffrey Champness LLP
Chartered Accountants
Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY
Statutory Auditors

Saffrey Champness LLP is eligible to act as an auditor in the terms of section 1212 of the Companies Act 2006.

Diverse Abilities Plus Limited

Group Statement of Financial Activities (including income and expenditure account) for the Year Ended 31 March 2021

	Notes	Unrestricted funds	Restricted funds	2021	2020
		£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	205,694	1,012,828	1,218,522	801,798
Incoming resources from charitable activities	3	6,219,021	-	6,219,021	6,579,484
Other trading activities	4	18,532	-	18,532	138,755
Investment income	5	556	-	556	2,355
Other incoming resources	6	14,199	-	14,199	41,467
Total incoming resources		6,458,002	1,012,828	7,470,830	7,563,859
Resources expended					
Costs of generating funds					
Costs of generating voluntary income		150,696	57,934	208,630	318,899
Charitable activities	7	5,830,043	901,356	6,731,399	6,916,643
Total resources expended		5,980,739	959,290	6,940,029	7,235,542
Net expenditure before transfers		477,263	53,538	530,801	328,317
Transfers					
Gross transfers between funds	21	56,548	(56,548)	-	-
Net movements in funds		533,811	(3,010)	530,801	328,317
Reconciliation of funds					
Total funds brought forward	21/22	6,414,509	301,927	6,716,436	6,388,119
Total funds carried forward	22/23	6,948,320	298,917	7,247,237	6,716,436

For Companies Act purposes the group surplus in the year was £530,801 (2020: £328,317).

Diverse Abilities Plus Limited (registration number: 1540805)
Group Statement of Financial Position at
31st March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		7,045,020		7,101,935
			7,045,020		7,101,935
Current assets					
Stock and work in progress			3,459		11,040
Receivables	13		1,060,513		1,197,509
Cash at bank and in hand			1,812,016		829,511
			2,875,988		2,038,060
Payables: amounts falling due within one year	14		(804,177)		(644,011)
Net current assets			2,071,811		1,394,049
Total assets less current liabilities			9,116,831		8,495,984
Payables: amounts falling due after more than one year	15		(1,869,594)		(1,779,548)
Net assets			7,247,237		6,716,436
The funds of the charity:					
Restricted funds in surplus	21/22		298,917		301,927
Revaluation reserve	21/22		2,075,960		2,075,960
Unrestricted income funds	21/22		2,201,648		1,637,926
Unrestricted designated funds			2,670,712		2,700,623
Total charity funds			7,247,237		6,716,436

Approved by the Board on: **15/11/2021**

And signed on its behalf by: 

Mr J. Smith (Chairman)
Trustee

The notes on pages 30 to 42 form an integral part of these financial statements.

Diverse Abilities Plus Limited (registration number: 1540805)
Charity Only Statement of Financial Position at
31st March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		7,034,160		7,095,885
Investments	12		1		1
			7,034,161		7,095,886
Current assets					
Stock and work in progress			3,459		11,040
Receivables	13		1,063,194		1,231,115
Cash at bank and in hand			1,759,283		763,153
			2,825,936		2,005,308
Payables: amounts falling due within one year	14		(801,468)		(638,322)
Net current assets			2,024,068		1,366,986
Total assets less current liabilities			9,058,628		8,462,872
Payables: amounts falling due after more than one year	15		(1,869,594)		(1,779,548)
Net assets			7,189,034		6,683,324
The funds of the charity:					
Restricted funds in surplus	21/22		298,917		301,927
Revaluation Reserve	21/22		2,075,960		2,075,960
Unrestricted income funds	21/22		2,143,445		1,604,814
Unrestricted Designated Funds			2,670,712		2,700,623
Total charity funds			7,189,034		6,683,324

Approved by the Board on: **15/11/2021**

And signed on its behalf by: 

Mr J. Smith (Chairman)
Trustee

The notes on pages 30 to 42 form an integral part of these financial statements.

Diverse Abilities Plus Limited (registration number: 1540805)
Group Cash Flow Statement for the Year Ended
31st March 2021

	Note	2021	2020
		£	£
Net cash flow from operating activities	19	836,945	(67,127)
Returns on investments and servicing of finance	5	556	2,355
Capital expenditure and financial investment			
Purchase of tangible fixed assets	11	(115,757)	(163,391)
Proceeds/Loss from Sales/disposals of tangible fixed assets		10,761	4,580
Proceeds from Sales of investments		0	0
Purchase Investments		0	0
Cash inflow/(outflow) before management of liquid resources and financing		732,505	(223,583)
Financing			
New loans	15	250,000	0
Repayments	15	0	0
Increase/(Decrease) in cash		982,505	(223,583)
Reconciliation of net cash flow to movement in net funds			
	Note	2021	2020
		£	£
Increase/(Decrease) in cash in the year	19	982,505	(223,583)
Net funds at the start of the year	19	829,511	1,053,094
Net funds/(debt) at the end of the year	20	1,812,016	829,511

Notes to the financial statements for the year ended 31st March 2021

1. Accounting Policies

The following accounting policies have been consistently used in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

Diverse Abilities Plus is a charitable company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantees is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are the care, education and advancement of persons with cerebral palsy or other similar disabilities.

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The financial statements are prepared on a going concern basis and under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Going Concern

After reviewing the Charity's forecasts and projections, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its consolidated financial statements.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Edwards Support Services Limited (registered number 08030344). A separate statement of financial activities and income and expenditure account are not presented for the charity itself following the exemptions afforded by the SORP.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted 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.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes mainly to protect assets that ensure the continuation of the charities objectives.

Further details of each fund are disclosed in note 21.

Incoming resources

Voluntary income is received by way of donations and gifts, subscriptions, covenants and fundraising activities.

Such income is recognised when there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income due for fees from local authorities are credited to the Statement of Financial Activities when the service has been performed with the exception of Langside School, which is invoiced in advance. Amounts are treated as unrestricted income, except regarding grants from the Department for Education, which is specifically for the use of Langside School which are used within the year.

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

1. Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
2. Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
3. Those donated for use by the charity itself are included when receivable. They are valued at the amount the

charity would have had to pay to acquire them.

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Any income deferred is in accordance with the terms set by the grant making body.

Interest on deposit amounts is recognised on an accruals basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided under contract). Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to Trustees on governance or constitutional matters.

Allocation of costs

The apportionment of central costs takes account of the actual costs incurred in supporting each service. As a number of service users, and hence fee income, is broadly a measure of central support needs, the recharge is set as a percentage of each service's income. The actual percentage charged to each service takes account of how much administrative support exists within each service.

Fixed assets

Fixed assets are stated at original cost or valuation, or if donated, the value at date of receipt.

The charity has adopted the revaluation model for its properties. Under the revaluation model, an item of property, whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

Depreciation

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

Freehold buildings	1% straight line
Equipment and fittings	25% straight line basis
Motor vehicles	25% straight line basis
Gifted items	In accordance with above rates

Investments

Fixed asset investments are included at market value at the Balance Sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

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

Investments in Subsidiaries are valued at cost less provision for impairment

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Trade receivables

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

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

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Trade payables

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

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

Borrowings

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

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

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

Concessionary loans include those payable to third parties which are interest free or below market interest rates and are received to advance charitable purposes. All loans are measured at cost, less impairment as permitted by section 34 of FRS 102.

Provisions

Provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle is known or can be reliably estimated.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pensions

The charity operates a defined contribution pension scheme, Contributions are charged in the Statement of

Financial Activities as they become payable in accordance with the rules of the scheme.

Some employees are members of the Teachers' Pension Scheme which is a multi-employer, unfunded, pay as you go, defined benefit scheme. The plan's actuary has advised that it is not possible to identify the charity's share of the underlying assets and liabilities in the scheme on a consistent and reasonable basis. The contributions to the scheme are therefore accounted for on a defined contribution basis. Contributions to the Scheme by employees are set at rates determined by the scheme's Actuary and approved by the Department for Education. The contributions partially fund payments made by the Scheme, the balance of funding being provided by Parliament through the annual Supply Estimates process. The administrative expenses associated with the operation of the Scheme are borne by the Department for Education and reported in Department for Education's financial statements. The scheme is managed by the Department for Education and administered under contract by Capita Business Services Limited. The latest accounts are available on the official-documents.gov.uk website.

As described in note 18, Diverse Abilities Plus has a contractual obligation to make pension deficit payments of £21k pa over the period to January 2024, accordingly this is shown as a liability in these accounts. The total of contractual future deficit funding payments is discounted to an estimated current value. The discount rate chosen is the redemption yield on a UK government bond of approximately the same duration as the liability.

Operating leases

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

2. Voluntary Income

	Unrestricted funds	Restricted funds	Total funds 2021	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£	£	£	£
Donations	108,180	10,748	118,928	109,906	77,349	187,255
Gift Aid Reclaimed	9,114	-	9,114	12,506	2,861	15,367
Grants	88,400	1,002,080	1,090,480	-	599,176	599,176
	205,694	1,012,828	1,218,522	122,412	679,386	801,798

3. Incoming resources from charitable activities

	Unrestricted funds	Restricted funds	Total funds 2021	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£	£	£	£
Rental Income	227,909	-	227,909	225,106	-	225,106
Langside School fees	1,495,363	-	1,495,363	1,415,036	-	1,415,036
Children's services	1,038,570	-	1,038,570	1,116,131	-	1,116,131
Adults' services	3,410,535	-	3,410,535	3,713,175	-	3,713,175
Advice	16,757	-	16,757	58,098	-	58,098
Transport	29,887	-	29,887	51,938	-	51,938
	6,219,021	-	6,219,021	6,579,484		6,579,484

4. Other trading activities

	Unrestricted funds	Restricted funds	Total funds 2021	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£	£	£	£
Fundraising Events	18,532	-	18,532	138,755	-	138,755

All income from other Trading Activities in the current year £18,532 and prior year £138,755 was unrestricted.

5. Investment Income

	Unrestricted funds	Restricted funds	Total funds 2021	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£	£	£	£
Income from listed investments	-	-	-	-	-	-
Interest on Cash Deposits	556	-	556	2,355	-	2,355
	556	-	556	2,355	-	2,355

All income from other investment Income in the current year £556 and prior year £2,355 was unrestricted.

6. Other Incoming resources

	Unrestricted funds	Restricted funds	Total funds 2021	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£	£	£	£
Facility management Income	14,199	-	14,199	39,176	-	39,176
Other income disposal of fixed Assets	-	-	-	2,291	-	2,291
	14,199	-	14,199	41,467	-	41,467

All income from other incoming resources in the current year £14,199 and the prior year £41,467 was unrestricted.

7. Analysis of charitable activities

	Total 2021	Total 2020
	£	£
Employment costs (inc. Agency)	5,679,412	5,931,784
Establishment costs	194,723	166,041
Other Operating Costs	543,686	470,626
Teaching and educational supplies	4,337	5,895
Transport Costs	26,889	39,483
Publicity and marketing	54,709	66,350
Legal and professional costs	22,698	13,081
Bank charges/Loan interest	43,035	54,764
Depreciation of tangible Non Current Assets	161,910	168,649
Bad Debts Provision		
Corporation Tax		
	6,731,399	6,916,643

Charitable activities was £6,731,399 (2020: £6,916,643) of which £901,356 were attributable to restricted funds (2020: £325,511) and £5,830,043 were attributable to unrestricted funds (2020: £6,591,432).

The analysis of charitable activities is split between direct and support costs as follows:

	Staff costs	Depreciation	Other	Total 2021	Staff costs	Depreciation	Other	Total 2020
	£	£	£	£	£	£	£	£
Direct costs	5,370,351	155,925	516,784	6,043,060	5,507,838	160,569	400,853	6,069,260
Support costs	309,061	5,986	373,292	688,339	423,946	8,080	415,357	847,383
Charitable activities	5,679,412	160,911	890,076	6,731,399	5,931,784	168,649	816,210	6,916,643

8. Trustees' remuneration and expenses

No trustees received any remuneration during the year. No expenses were paid to Trustees in the year. (2020: £71)

9. Net expenditure

Net expenditure is stated after charging:

	2021	2020
	£	£
Auditors' remuneration - audit services	12,000	13,080
Auditors' remuneration - other services	1,200	336
Depreciation of tangible Non Current Assets	161,911	168,849
(Gain)/Loss on disposal of Fixed Assets	-	(2,291)

10. Employee remuneration

The average number of persons employed by the charity (including trustees) during the year, analysed by category, was as follows:

	2021	2020
	No.	No.
Central office	23	25
Langside School	58	55
Children's services	136	143
Adult services	171	164
Advice services	5	8
Directors	9	10
	402	405

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries (ex Agency)	5,274,173	5,160,623
Social security Inc. Apprenticeship levy	380,832	358,392
Other pension costs	162,523	164,464
	5,817,528	5,683,479

Senior employees - during the year, the number of senior employees who received emoluments falling within the following ranges was:

	2021	2020
	No.	No.
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-
	1	1

The Key Management personnel of the charity comprises the trustees and the Chief Executive Officer.

The total employee benefits of the key management personnel during the year were £81,200 (2020: £80,000) and national insurance costs of £9,993 (2020: £9,893).

During the year, defined contributions on behalf of this staff member amounted to £4,060 (2020: £4,016).

Termination payments incurred in the period to March 2021 statutory redundancy £9,300 (2020: nil), payment in lieu of notice £11,055 (2020: nil), National Insurance and holiday £2,913 (2020: nil).

11. Tangible Non Current Assets (Group)

	Freehold interest in land and buildings	Motor vehicles	Equipment and fittings	Gifted assets	CWIP	Total
	£	£	£	£	£	£
Cost or Valuation:						
As at 1 April 2020	7,093,262	117,579	899,199	463,050	10,761	8,583,851
Additions	-	13,300	102,457	-	-	115,757
Transfer	-	(2,421)	2,421	-	-	-
Disposals	-	-	-	(153,572)	(10,761)	(164,333)
As at 31 March 2021	7,093,262	128,458	1,004,077	309,478	-	8,535,275
Depreciation:						
As at 1 April 2020	217,378	103,016	706,989	454,533	-	1,481,916
Eliminated on disposals	-	-	-	(153,572)	-	(153,572)
Charge for the year	53,366	4,437	100,866	3,242	-	161,911
As at 31 March 2020	270,744	107,453	807,855	304,203	-	1,490,255
Net book value:						
31 March 2021	6,822,518	21,005	196,222	5,275	-	7,045,020
31 March 2020	6,875,884	14,563	192,210	8,517	10,761	7,101,935

	2021	2020
	£	£
Charity	7,034,160	7,095,885
Subsidiary: Edwards Support Services Limited	10,860	6,050
	7,045,020	7,101,935

The freehold interest in land and buildings includes both residential and non-residential properties employed in the provision of the charities services.

The residential properties were re-valued at 31 March 2019 by Management using external third party data.

The non-residential properties were valued as at 31 March 2011 by Christchurch Surveyors Ltd (Registered RICS valuer). These have not been revalued due to ongoing work on these facilities throughout the year, but a review would be undertaken in October 2021.

The trustees have reviewed the value of the properties at March 2021 and considered there was no material change but a review will be undertaken in October 2021.

12. Investments held as Non Current Assets (Group)

Subsidiary (Charity): The charity owns the single share issued by its subsidiary company.

Name of undertaking	Registered office	Class of share held	% held
Edwards Support Services Limited	Langside School Poole, Dorset BH12 5BN	Ordinary	100

The activity of the above company continues to be the provision of supported living accommodation for adults with disabilities.

13. Receivables

	Group 2021	Charity 2021	Group 2020	Charity 2020
	£	£	£	£
Amount due from group undertaking	-	18,909	-	45,296
Trade receivables	681,570	676,025	853,523	850,233
Prepayments and accrued income	378,943	368,260	343,986	335,586
	1,060,513	1,063,194	1,197,509	1,231,115

14. Payables: Amounts falling due within one year

	Group 2021	Charity 2021	Group 2020	Charity 2020
	£	£	£	£
Bank loans (secured)	143,507	143,507	-	-
Trade payables	53,647	52,800	81,297	80,580
Taxation and social security (Inc VAT)	100,285	99,326	126,952	126,007
Accruals and deferred income	485,088	484,185	414,742	410,715
Pension deficit (see note 18)	21,650	21,650	21,020	21,020
	804,177	801,468	644,011	638,322

15. Payables: Amounts falling due after more than one year (Group and Charity)

	2021	2020
	£	£
CBILS Loans	204,167	-
Bank loans (secured)	1,541,522	1,639,196
Other Loans	60,000	60,000
Pension deficit (see note 18)	63,905	80,352
	1,869,594	1,779,548

The Barclays bank loan £1,541,522 is secured by a fixed charge over fixed assets and rental income and a floating charge over all present and future undertakings and assets. The NatWest CBILS Loan £250,000 is unsecured and was repaid in May 2021.

Other loans are secured against the residential property for which the loan funds were used to purchase.

16. Capital commitments

There are no capital commitments at the year end (2020: £10,760).

17. Operating lease commitments

As at 31 March 2021, the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and buildings		Other	
	2021	2020	2021	2020
	£	£	£	£
Within one year	49,000	43,063	6,688	10,797
Within two and five years	52,783	58,126	-	4,727
Over five years	-	-	-	-
	101,783	101,189	6,688	15,524

18. Pension scheme

Defined contribution pension scheme.

The company operates a defined contribution scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £117,400 (2020: £117,400).

Defined benefit pension scheme.

Some employees are members of the Teachers Pension Scheme which is a multi-employer, unfunded, pay as you go, defined benefit scheme. The Scheme's assets are held separately from those of Diverse Abilities Plus. The scheme is managed by the Department for Education and administered under contract by Capita Business Services Limited. The latest accounts are available on the [official-documents.gov.uk](https://www.official-documents.gov.uk) website.

The scheme is classified as a 'last man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

The most recent completed three year valuation was at September 2017. The result of the valuation showed that the actuarial value of the assets was £795m, liabilities of £926m and a deficit of £131.5m.

Diverse Abilities Plus has been advised that it will need to make annual deficit contributions of £20k from April 2021. These payments will increase by 3% per annum from 1 April 2021. The amount is based on the current actuarial assumptions and may vary in the future as a result of actual performance of the Pension Plan. The current recovery period at 31st March was 5 years ending January 2025.

Reconciliation	2021 £	2020 £
Provision at start of period	101,372	123,441
Deficit contribution paid	(21,020)	(20,408)
Remeasurements - amendments to the contribution schedule	5,203	(1,661)
Provision at end of period	85,555	101,372
Due within one year	21,650	21,020
Due after one year	63,905	80,352

19. Reconciliation of net movements in funds to operating cash flows

	2021	2020
	£	£
Net incoming resources	530,801	328,317
Adjustments for	-	-
Investment income	(556)	(2,355)
Depreciation, amortisation and impairment charges	161,911	168,649
(Profit)/Loss on Sale and Non current Assets	-	(2,291)
Movement on Stock	7,581	-
Movement in Working Capital	-	-
Decrease/(increase) in Receivables	136,996	(484,092)
(Decrease)/increase in Payables	212	(75,355)
Decrease/(Increase) in Loans	-	-
	836,945	(67,127)

Analysis of Change in Debt

	March 2020			March 2021
	At start of year	Cash flows	Other non-cash changes	At year end
	£	£	£	£
Cash	829,511	982,505	-	1,812,016
Loans due within one year	-	(45,833)	(97,674)	(143,507)
Loans due after one year	(1,699,196)	(204,167)	97,674	(1,805,689)
	(869,685)	732,505	-	(137,180)

	March 2019			March 2020
	At start of year	Cash flows	Other non-cash changes	At year end
	£	£	£	£
Cash	1,053,094	(223,583)	-	829,511
Loans due after one year	(1,699,196)	-	-	(1,699,196)
	(646,102)	(223,583)	-	(869,685)

20. Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Related party transactions

Mr. M. Davis is a director of this company and is an employee and shareholder of Rawlins Davy Ltd Solicitors who supplied legal services to ESS to the value of £610 and DAP Company of £1,390, Total £2,000 (2020: £6,064).

Edwards Support Services Limited

The charity owns 100% of the issued share capital of Edwards Support Services Limited, a company incorporated in England and Wales. The principal activity of the company is that of property management.

21. Analysis of funds (Group and Charity)

	At 1 April 2019	Incoming resources	Resources expended	Transfers	At 31 March 2020
Designated funds					
Langside development	115,976	-	-	-	115,976
Freehold Property	2,582,945	-	-	1,702	2,584,647
Barnabas dilapidation	-	-	-	-	-
Revaluation reserve attributable to the designated properties	1,218,221	-	-	-	1,218,221
	3,917,142	-	-	1,702	3,918,844
General Funds					
Revaluation reserve	857,739	-	-	-	857,739
Unrestricted income	1,514,366	6,884,473	6,858,597	97,684	1,637,926
	2,372,105	6,884,473	6,858,597	97,684	2,495,665
Restricted funds					
Beehive extension/Sensory/Splash Appeal	35,450	337,643	51,821	(57,110)	264,162
Beehive Restricted	8,474	13,182	9,870	(8,394)	3,392
Beehive Activities	-	27,753	27,394	-	359
Advice (Disability Wessex)	1,000	2,059	3,059	-	-
Lily's Place Restricted	-	3,549	3,549	-	-
Lily's Place Equipment	1,782	2,952	4,734	-	-
Coping with CHAOS Restricted	21,250	174,437	179,374	(4,894)	11,419
Langside General and Activities	11,353	4,692	946	(3,756)	11,343
Langside Equipment	10,509	14,553	135	(19,912)	5,015
Supported Living Events	7,436	148	1,592	-	5,992
Supported Living Lulworth Gardening	368	-	123	-	245
Supported Living General	-	255	255	-	-
Projects/Shapes Respite Bungalow	1,250	98,163	94,093	(5,320)	-
	98,872	679,386	376,945	(99,386)	301,927
	6,388,119	7,563,589	7,235,542	-	6,716,436

	At 1 April 2020	Incoming resources	Resources expended	Revaluation Gains	Transfers	At 31 March 2021
Designated funds	£	£	£		£	
Langside development	115,976	-	-	-	-	115,976
COVID Designated	-	42,676	42,676	-	-	-
Freehold Commercial Property	2,584,647	-	-	-	(29,911)	2,554,736
Revaluation reserve attributable to the designated properties	1,218,221	-	-	-	-	1,218,221
	<u>3,918,844</u>	<u>42,676</u>	<u>42,676</u>	<u>-</u>	<u>(29,911)</u>	<u>3,888,933</u>
General Funds						
Revaluation reserve	857,739	-	-	-	-	857,739
Unrestricted income fund	1,637,926	6,415,326	5,938,063	-	86,459	2,201,648
	<u>2,495,665</u>	<u>6,415,326</u>	<u>5,938,063</u>	<u>-</u>	<u>86,459</u>	<u>3,059,387</u>
Restricted funds						
Beehive extension/Sensory/ Splash Appeal	264,162	(12,680)	(6,435)	-	(10,000)	247,917
Beehive Restricted	3,392	304,252	266,402	-	(25,269)	15,973
Beehive Activities	359	4,000	476	-	-	3,883
Advice (Disability Wessex)	-	27,110	26,110	-	-	1,000
Lily's Place Restricted	-	100,733	100,733	-	-	-
Lily's Place Equipment	-	6,865	-	-	(6,865)	-
Coping with CHAOS Restricted	11,419	179,105	167,296	-	-	23,228
Langside General and Activities	11,343	14,595	25,514	-	-	424
Langside Equipment	5,015	26,000	(2,416)	-	(33,431)	-
Supported Living Events	5,992	455	200	-	-	6,247
Supported Living Lulworth Gardening	245	-	-	-	-	245
Supported Living General	-	165,035	165,035	-	-	-
Projects/Shapes Respite Bungalow/CS	-	133,390	152,407	-	19,017	-
Admin restricted payroll fund	-	63,968	63,968	-	-	-
	<u>301,927</u>	<u>1,012,828</u>	<u>959,290</u>	<u>-</u>	<u>(56,548)</u>	<u>298,917</u>
	<u>6,716,436</u>	<u>7,470,830</u>	<u>6,940,029</u>	<u>-</u>	<u>-</u>	<u>7,247,237</u>

The following funds are designated:

- Langside Development: this fund was established by the parents of a pupil who attended Langside School. The purpose of the fund is for development of the School and its facilities.
- Revaluation Reserve: related to the Commercial properties without which the charity could not run three of its core services; Langside School, The Beehive Centre (previously Barnabas), and Lily's Place Respite Home.

The following funds are restructured for the use of the particular service named:

- Beehive Splash: this fund is for the sensory room and therapy pool at the Centre. The sensory room is now completed and the remainder is for the specially adapted swimming pool (The Splash Appeal).
- Beehive restricted: general expenses just for Beehive.
- Beehive activities: daily activities/therapies in the building and out in the community.
- Advice restricted: general advice expenses for the running of the service.
- Lily's Place restricted: general expenses just for Lily's.
- Lily's Place equipment: equipment specific for Lily's.
- Coping with CHAOS restricted: general expenses for the provision of the service.
- Langside general and activities: daily activities specifically for Langside School.
- Langside equipment: equipment specifically for Langside.
- Supported Living events: monies raised for events.
- Supported Living gardening: monies raised from produce to continue gardening activities.
- Supported Living general: for the general use of this service.
- Projects/Shapes/Respite Bungalow: restricted to the children's services provided and the development of the new facility at Lawford Lodge young adult respite house.
- Furlough Grants have been treated as income in each service and the exact opposite as outgoings.

The following restructured funds received donations during the year from many sources including the following: Beehive Cabin and Vans supported by Talbot Village Trust, Beatrice Lang, Clare Milne Trust, among others.

Coping with CHAOS supported by the Masonic Foundation, BCP and Dorset Council, The National Lottery Community Fund, St. James Trust, among others.

Project and CHAOS were supported by the BCP and Dorset Councils.

22. Net assets by fund (Group)

	Unrestricted funds	Designated funds	Restricted funds	Total 2021	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£	£	£	£	£
Tangible assets	3,272,063	3,772,957	-	7,045,020	3,299,067	3,802,868	-	7,101,935
Investment	-	-	-	-	-	-	-	-
Current assets	2,461,095	115,976	298,917	2,875,988	1,620,157	115,976	301,927	2,038,060
Payables: Amounts falling due within one year	(804,177)	-	-	(804,177)	(644,011)	-	-	(644,011)
Payables: Amounts falling due after one year	(1,869,594)	-	-	(1,869,594)	(1,779,548)	-	-	(1,779,548)
Net Assets	3,059,387	3,888,933	298,917	7,247,237	2,495,665	3,918,844	301,927	6,716,436
Charity	3,104,684	3,888,933	298,917	7,292,534	2,462,761	3,918,844	301,927	6,683,532
Subsidiary: Edward Support Services Limited	(45,297)	-	-	(45,297)	32,904	-	-	32,904
	3,059,387	3,888,933	298,917	7,247,237	2,495,665	3,918,844	301,927	6,716,436

23. Provision for Accrued Holiday Pay

A provision exists for holiday balances accrued as a result of services rendered in the current period and which employees are entitled to carry forward. The holiday period runs from 1st April to 30th March inclusive and all holiday entitlement should be used by the end of that period. In certain exceptional circumstances holiday can be carried forward and the value of accrued holiday pay at the end of 2020/21 was £28,217 (2019/20 was £2,296).

24. Financial Risk Management

The charity has exposure to three main areas of Financial risk - liquidity, customer credit exposure, and interest rate risk.

Liquidity risk

The objective of the charity in managing liquidity risk is to ensure that it can meet its financial obligations as and when they fall due. The charity expects to meet its financial obligations through operating cash flows. In the event that the operating cash flows would not cover all the financial obligations the company has credit options available. The charity is in a position to meet its commitments and obligations as they come due.

Customer Credit Exposure

The charity may offer credit terms to its customers which allow payment of the debt after delivery of the goods or services. The charity is at risk to the extent that a customer may be unable to pay the debt on the specified due date. The risk is mitigated by the strong on-going customer relationships and provisions are in place to cover any perceived bad debt.

Interest rate risk

The charity has mortgages in place to finance the majority of the supported living properties included in the land and building values in note 13 above. The management reviews interest rates continually and will decide upon the tenure of these mortgages based on a view of the future direction of interest rates.



Dorset's Disability Charity

diverseabilities.org.uk

Company Registration Number 1540805
Registered as a charity in accordance with the Charities Act 1993. Charity Number 282197