



**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



Company Registration Number 1540805

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

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## 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.

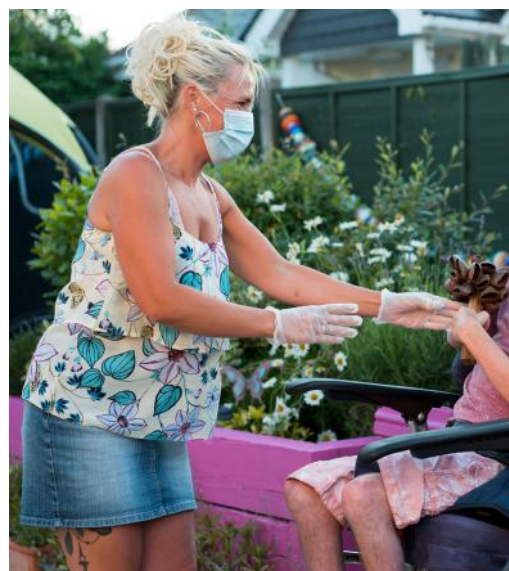
## STARs

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.



Esmai 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.

**"Esmai 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.

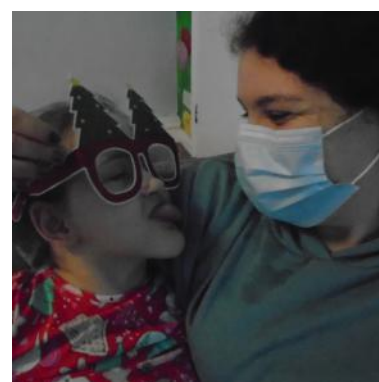
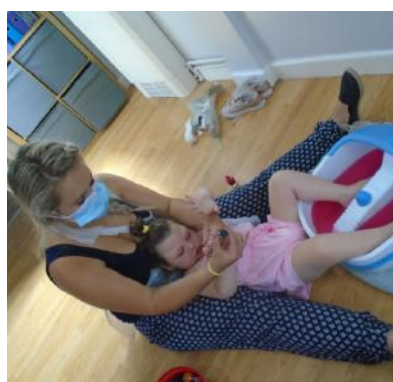


# Children's Team: Shapes & Transitions

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

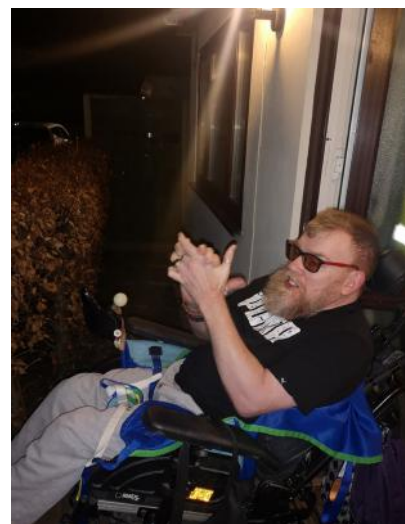


In 2020/21, 36 people were supported in their own homes over 149,032 hours of care (including 126 sleep ins and 19 waking nights each week). Two people unfortunately passed away, but one joined the service in November 2020.

**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.



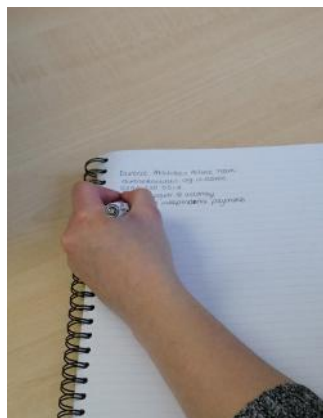
# Advice Team



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.

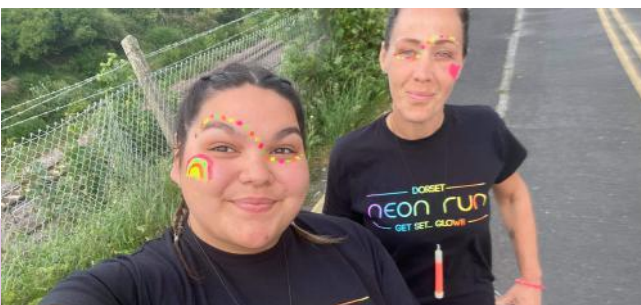
It was an extremely difficult year with almost all regular activity cancelled, however the team rose to the challenge and pivoted activity online where possible, as well as launching a successful Emergency Appeal.



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](http://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
		£	£	£	£
<b>Incoming resources</b>					
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
<b>Total incoming resources</b>		<b>6,458,002</b>	<b>1,012,828</b>	<b>7,470,830</b>	<b>7,563,859</b>
<b>Resources expended</b>					
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
<b>Total resources expended</b>		<b>5,980,739</b>	<b>959,290</b>	<b>6,940,029</b>	<b>7,235,542</b>
<b>Net expenditure before transfers</b>		<b>477,263</b>	<b>53,538</b>	<b>530,801</b>	<b>328,317</b>
<b>Transfers</b>					
Gross transfers between funds	21	56,548	(56,548)	-	-
<b>Net movements in funds</b>		<b>533,811</b>	<b>(3,010)</b>	<b>530,801</b>	<b>328,317</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	21/22	<b>6,414,509</b>	<b>301,927</b>	<b>6,716,436</b>	<b>6,388,119</b>
<b>Total funds carried forward</b>	22/23	<b>6,948,320</b>	<b>298,917</b>	<b>7,247,237</b>	<b>6,716,436</b>


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	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		7,045,020		7,101,935
			<b>7,045,020</b>		<b>7,101,935</b>
<b>Current assets</b>					
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
			<b>2,875,988</b>		<b>2,038,060</b>
Payables: amounts falling due within one year	14		(804,177)		(644,011)
Net current assets			<b>2,071,811</b>		<b>1,394,049</b>
<b>Total assets less current liabilities</b>			<b>9,116,831</b>		<b>8,495,984</b>
Payables: amounts falling due after more than one year	15		(1,869,594)		(1,779,548)
<b>Net assets</b>			<b>7,247,237</b>		<b>6,716,436</b>
<b>The funds of the charity:</b>					
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
<b>Total charity funds</b>			<b>7,247,237</b>		<b>6,716,436</b>

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	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		7,034,160		7,095,885
Investments	12		1		1
			<b>7,034,161</b>		<b>7,095,886</b>
<b>Current assets</b>					
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	
		<b>2,825,936</b>		<b>2,005,308</b>	
Payables: amounts falling due within one year	14	(801,468)		(638,322)	
Net current assets			<b>2,024,068</b>		<b>1,366,986</b>
Total assets less current liabilities			<b>9,058,628</b>		<b>8,462,872</b>
Payables: amounts falling due after more than one year	15		(1,869,594)		(1,779,548)
<b>Net assets</b>			<b>7,189,034</b>		<b>6,683,324</b>
<b>The funds of the charity:</b>					
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
<b>Total charity funds</b>			<b>7,189,034</b>		<b>6,683,324</b>

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**

	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Net cash flow from operating activities	19	836,945	(67,127)
Returns on investments and servicing of finance	5	556	2,355
<b>Capital expenditure and financial investment</b>			
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
<b>Cash inflow/(outflow) before management of liquid resources and financing</b>		<b>732,505</b>	<b>(223,583)</b>
<b>Financing</b>			
New loans	15	250,000	0
Repayments	15	0	0
<b>Increase/(Decrease) in cash</b>		<b>982,505</b>	<b>(223,583)</b>
<b>Reconciliation of net cash flow to movement in net funds</b>			
	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
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	<b>108,180</b>	<b>10,748</b>	<b>118,928</b>	109,906	77,349	187,255
Gift Aid Reclaimed	<b>9,114</b>	-	<b>9,114</b>	12,506	2,861	15,367
Grants	<b>88,400</b>	<b>1,002,080</b>	<b>1,090,480</b>	-	599,176	599,176
	<b>205,694</b>	<b>1,012,828</b>	<b>1,218,522</b>	<b>122,412</b>	<b>679,386</b>	<b>801,798</b>

## 3. Incoming resources from charitable activities

	Unrestricted funds	Restricted funds	Total funds 2021	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£	£	£	£
Rental Income	<b>227,909</b>	-	<b>227,909</b>	225,106	-	225,106
Langside School fees	<b>1,495,363</b>	-	<b>1,495,363</b>	1,415,036	-	1,415,036
Children's services	<b>1,038,570</b>	-	<b>1,038,570</b>	1,116,131	-	1,116,131
Adults' services	<b>3,410,535</b>	-	<b>3,410,535</b>	3,713,175	-	3,713,175
Advice	<b>16,757</b>	-	<b>16,757</b>	58,098	-	58,098
Transport	<b>29,887</b>	-	<b>29,887</b>	51,938	-	51,938
	<b>6,219,021</b>	-	<b>6,219,021</b>	<b>6,579,484</b>		<b>6,579,484</b>

## 4. Other trading activities

	Unrestricted funds	Restricted funds	Total funds 2021	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£	£	£	£
Fundraising Events	<b>18,532</b>	-	<b>18,532</b>	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	<b>556</b>	-	<b>556</b>	2,355	-	2,355
	<b>556</b>	-	<b>556</b>	<b>2,355</b>		<b>2,355</b>

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	<b>14,199</b>	-	<b>14,199</b>	39,176	-	39,176
Other income disposal of fixed Assets	-	-	-	2,291	-	2,291
	<b>14,199</b>		<b>14,199</b>	<b>41,467</b>		<b>41,467</b>

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)	<b>5,679,412</b>	5,931,784
Establishment costs	<b>194,723</b>	166,041
Other Operating Costs	<b>543,686</b>	470,626
Teaching and educational supplies	<b>4,337</b>	5,895
Transport Costs	<b>26,889</b>	39,483
Publicity and marketing	<b>54,709</b>	66,350
Legal and professional costs	<b>22,698</b>	13,081
Bank charges/Loan interest	<b>43,035</b>	54,764
Depreciation of tangible Non Current Assets	<b>161,910</b>	168,649
Bad Debts Provision		
Corporation Tax		
	<b>6,731,399</b>	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	<b>5,370,351</b>	<b>155,925</b>	<b>516,784</b>	<b>6,043,060</b>	5,507,838	160,569	400,853	6,069,260
Support costs	<b>309,061</b>	<b>5,986</b>	<b>373,292</b>	<b>688,339</b>	423,946	8,080	415,357	847,383
Charitable activities	<b>5,679,412</b>	<b>160,911</b>	<b>890,076</b>	<b>6,731,399</b>	<b>5,931,784</b>	<b>168,649</b>	<b>816,210</b>	<b>6,916,643</b>



## 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	<b>12,000</b>	13,080
Auditors' remuneration - other services	<b>1,200</b>	336
Depreciation of tangible Non Current Assets	<b>161,911</b>	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	<b>23</b>	25
Langside School	<b>58</b>	55
Children's services	<b>136</b>	143
Adult services	<b>171</b>	164
Advice services	<b>5</b>	8
Directors	<b>9</b>	10
	<b>402</b>	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
	<b>5,817,528</b>	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	<b>7,093,262</b>	<b>117,579</b>	<b>899,199</b>	<b>463,050</b>	<b>10,761</b>	<b>8,583,851</b>
Additions	-	<b>13,300</b>	<b>102,457</b>	-	-	<b>115,757</b>
Transfer	-	<b>(2,421)</b>	<b>2,421</b>	-	-	-
Disposals	-	-	-	<b>(153,572)</b>	<b>(10,761)</b>	<b>(164,333)</b>
As at 31 March 2021	<b>7,093,262</b>	<b>128,458</b>	<b>1,004,077</b>	<b>309,478</b>	-	<b>8,535,275</b>
Depreciation:						
As at 1 April 2020	<b>217,378</b>	<b>103,016</b>	<b>706,989</b>	<b>454,533</b>	-	<b>1,481,916</b>
Eliminated on disposals	-	-	-	<b>(153,572)</b>	-	<b>(153,572)</b>
Charge for the year	<b>53,366</b>	<b>4,437</b>	<b>100,866</b>	<b>3,242</b>	-	<b>161,911</b>
As at 31 March 2020	<b>270,744</b>	<b>107,453</b>	<b>807,855</b>	<b>304,203</b>	-	<b>1,490,255</b>
Net book value:						
31 March 2021	<b>6,822,518</b>	<b>21,005</b>	<b>196,222</b>	<b>5,275</b>	-	<b>7,045,020</b>
31 March 2020	6,875,884	14,563	192,210	8,517	10,761	7,101,935

	2021	2020
	£	£
Charity	<b>7,034,160</b>	7,095,885
Subsidiary: Edwards Support Services Limited	<b>10,860</b>	6,050
	<b>7,045,020</b>	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
	<b>1,060,513</b>	<b>1,063,194</b>	<b>1,197,509</b>	<b>1,231,115</b>

### 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
	<b>804,177</b>	<b>801,468</b>	<b>644,011</b>	<b>638,322</b>

### 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
	<b>1,869,594</b>	<b>1,779,548</b>

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	-	-	-	-
	<b>101,783</b>	<b>101,189</b>	<b>6,688</b>	<b>15,524</b>



## 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.gov.uk/official-documents) 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
<b>Adjustments for</b>	-	-
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	-
<b>Movement in Working Capital</b>	-	-
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
<b>Designated funds</b>					
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
<b>General Funds</b>					
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
<b>Restricted funds</b>					
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
<b>Designated funds</b>	£	£	£		£	
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
	<b>3,918,844</b>	<b>42,676</b>	<b>42,676</b>	<b>-</b>	<b>(29,911)</b>	<b>3,888,933</b>
<b>General Funds</b>						
Revaluation reserve	857,739	-	-	-	-	857,739
Unrestricted income fund	1,637,926	6,415,326	5,938,063	-	86,459	2,201,648
	<b>2,495,665</b>	<b>6,415,326</b>	<b>5,938,063</b>	<b>-</b>	<b>86,459</b>	<b>3,059,387</b>
<b>Restricted funds</b>						
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	-	-	-
	<b>301,927</b>	<b>1,012,828</b>	<b>959,290</b>	<b>-</b>	<b>(56,548)</b>	<b>298,917</b>
	<b>6,716,436</b>	<b>7,470,830</b>	<b>6,940,029</b>	<b>-</b>	<b>-</b>	<b>7,247,237</b>



**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](http://diverseabilities.org.uk)**

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