



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

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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: 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

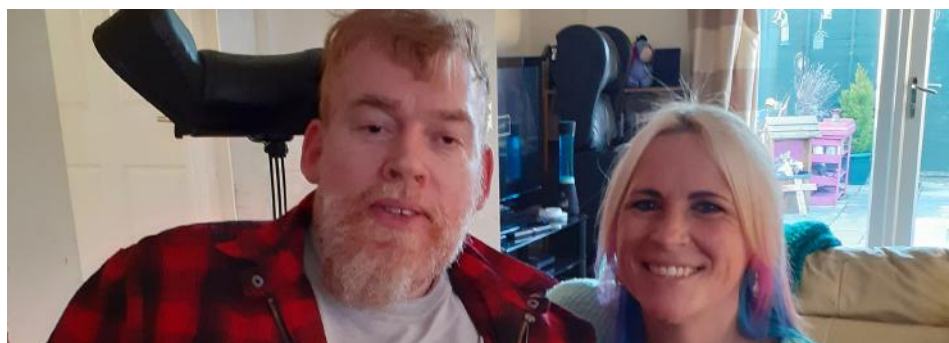
Lawford Lodge continues to grow since opening in 2019 and now supports 6 young adults.

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



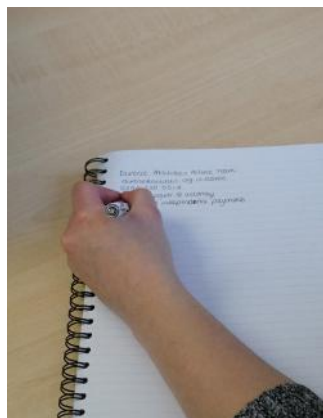
In the 2021/22 financial year, we had the following amount of clients for the Advice Team:

- 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