

COMPANY REGISTERED NUMBER: 1540805
CHARITY NUMBER: 282197

DIVERSE ABILITIES PLUS LIMITED
formerly

DORSET SCOPE LIMITED
(A charitable company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2010

DIVERSE ABILITIES PLUS LIMITED
(A charitable company limited by guarantee)

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DIVERSE ABILITIES PLUS LIMITED
(A charitable company limited by guarantee)

GENERAL INFORMATION

TRUSTEE OFFICERS: Mr G P Mallett (Chairman)
Mr J T Christensen (Vice Chairman)
Mr R Toms (Hon Treasurer) (appointed 02/03/10) (Trustee 23/09/09)
Mr D P Knight (Hon Treasurer) (Resigned 23/09/09)
Mrs S Hale (Hon Secretary)

TRUSTEE MEMBERS: Dr A Cunningham (appointed 23/09/09)
Mr N J Meldrum
Mr P P J Reardon
Mrs A Hughes
Miss H Ross

The Trustees are the Directors of the Charity.

CHIEF EXECUTIVE OFFICER: Mr P G Barnard

COMPANY SECRETARY: Mrs J Murray

COMPANY REGISTERED NUMBER: 1540805

REGISTERED CHARITY NUMBER: 282197

REGISTERED OFFICE: Barnabas Project Centre
13-15 Manor Avenue
Parkstone
Poole
Dorset
BH12 4LB

AUDITORS: Princecroft Willis LLP
Statutory Auditors
Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

BANKERS: National Westminster Bank plc
2nd Floor Heron House
10 Christchurch Road
Bournemouth
Dorset
BH1 3NR

SOLICITORS: Coles Miller Solicitors LLP
44/46 Parkstone Road
Poole
Dorset
BH15 2PG

DIVERSE ABILITIES PLUS LIMITED
(A charitable company limited by guarantee)

REPORT OF THE TRUSTEES

The Trustees submit their report and audited financial statements for the year ended 31 March 2010.

These financial statements have been prepared in accordance with the Charities SORP 2005 (Statement of Recommended Practice for Accounting and Reporting by Charities).

Structure, Governance and Management

The Society is a limited company and is governed by its Memorandum and Articles of Association. At the Extraordinary General Meeting held on 1 July 2009 the members passed a resolution to change the name of the Society to Diverse Abilities Plus Limited.

The Society is controlled by a board of Trustees, who are also the Directors of Diverse Abilities Plus Limited. 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 or Vice-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 CRB 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. Trustees are initially given information about the Constitution and Aims of the Society, 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 the Society.

The Trustees meet 8 – 9 times a year to discuss business, receive reports and examine the monthly management financial statements. More detailed work specific to the services described below is delegated to committees, currently the Childrens Support Services Committee (for Smithers and Shapes), SL Committee (Supported Living), Barnabas Action Group (adult day centre), 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.

In parallel with this, the Trustees appoint a Chief Executive to manage the Society on their behalf, and each Service Manager reports to the C.E. as well as to the supervising committee for their service.

The Trustees also consider the risks to which the charity may be exposed, particularly in the areas of service funding, where it is essential that we are able to achieve fee levels commensurate with the services we provide in order to balance our income and expenditure; in meeting statutory requirements, where we work closely with the inspection authorities to ensure our provision is of high quality, and in the protection of service users, where all employees and volunteers are CRB 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.

Related Parties

Diverse Abilities Plus Limited is affiliated to Scope, and the relationship is governed by clauses 7 (in the event of dissolution of the Society) and 8 (conditions of Affiliation) of the Memorandum of Association. There are no other organisational links with Scope.

Objectives and Activities

The Society's objective is to support the care, education and advancement of persons with cerebral palsy or other similar disabilities encompassing complex physical and learning needs. The Society supports service users primarily from the Poole, Bournemouth, Dorset and West Hampshire local authority areas but also has service users originally from further afield who now live in Poole and Bournemouth.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees have considered how activities contribute to our aims and objectives.

DIVERSE ABILITIES PLUS LIMITED
(A charitable company limited by guarantee)

REPORT OF THE TRUSTEES

To achieve our objective we provide services for children and young people from the age of 2 to 19 in the areas of education, short-stay care and domiciliary support, and services for adults in supported living and day activities:

- Langside School

Langside School is an independent day special school for up to 32 pupils with physical and learning difficulties in the severe or profound range. School fees are currently paid by four local authorities.

- Smithers

Smithers is a residential home providing short stay facilities for up to 5 children with cerebral palsy and other disabilities. Fees are charged to the Social Services Departments of several authorities.

- Shapes

Shapes provides domiciliary support for children and young people. Shapes supports up to 20 clients. Fees are charged to the Social Services Departments of several authorities.

- Supported Living Services

There are 16 bungalows or flats in the community where Diverse Abilities Plus Limited is contracted to provide personal care and support to the tenants, including our own wholly owned setting, 19 Manor Avenue.

- Barnabas Centre

Barnabas Project Centre is a day centre for adults. The centre is able to accommodate up to 31 students daily. Fees are met by the Social Services Departments of several local authorities.

How our activities deliver public benefit

Our services are open to children and adults with cerebral palsy or other similar disabilities encompassing complex physical and learning needs. Our non-residential services are available to anyone within travelling distance of our sites in the Poole area, and further afield if they are able to make arrangements for accommodation (for example to stay in our Childrens Short Stay Home). The cost of providing services is largely 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 Society being able to provide the service in a safe manner. For example, while we can support children with high medical needs at Langside School, using our permanent medical staff, we may not be able to provide the same level of support in Childrens Short Stay due to the absence of medical staff on site. In addition we can, and do on a few occasions, offer services on a privately funded basis, for example at Smithers' Childrens Short Stay Home.

Achievements and Performance

It has been a year of major change and organisational review which has culminated in the recruitment of a new senior management team; this has included bringing onboard specialist business skills such as marketing, project management and fundraising. The organisation is now in a stronger position to meet the changing demands of the future. Fundraising will play an increasingly important role in ensuring that we are able to both continue and further improve and develop our services. This was encapsulated in the successful rebranding and relaunch of the organisation from Dorset Scope to Diverse Abilities Plus in April 2010.

The Langside and Montacute Trust's 'Building Schools for the Future' joint campus plan secured funding and a site in Talbot Drive not far from the old Edward House site was identified; however on 5th July 2010 the Department for Education announced the BSF programme was cancelled.

The plan to move our Smithers Childrens Short-Stay provision to a new site is on hold pending a pan-Dorset reassessment of future need for this type of service by Social Services.

Shapes have increased the number of families supported, though recruitment has continued to prove difficult.

The Barnabas Centre continues with a maximum number of students; a major review of this service has been completed and changes are planned to the service.

A major review of Supported Living was also conducted and changes are planned. Major refurbishment of 19 Manor Avenue is planned over Summer 2010. Just after year end Supported Living moved to offices on the Chalwyn Estate, St Clements Road, Poole, freeing up space for expansion at HQ.

A number of services had pre-arranged and/or unannounced inspections and all passed successfully.

DIVERSE ABILITIES PLUS LIMITED
(A charitable company limited by guarantee)

REPORT OF THE TRUSTEES

Financial Review

Our funding comes primarily from fees charged to local authorities for our services to cover day-to-day running costs, and from gifted income which is generally used to fund equipment and premises according to any restrictions placed on each gift.

We incurred a small loss at an operating level over the year, which was expected due to the first stage of restructuring the management of the Society to provide a base for expansion of our services. Overall, the Society is in a strong financial position and the Trustees are confident that the Society can continue to successfully provide the services that it offers.

The Society has a general policy to hold 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 plan to undertake new projects, these will be funded from reserves with any additional finance being generated from fund raising or from loan finance as required.

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 service's income. The actual percentage charged to each service takes account of how much administrative support exists within each service. There have been no material changes in accounting policy during the year.

Cash balances are held on deposit, with excess funds moving into high interest accounts. Reserves which are not needed for at least 3 months are held in 'Charity Bonds'. The Trustees do not consider that the level of reserves justify other forms of longer term investment.

Plans for Future Periods

Major projects this year will be:

- a) Develop new funding streams. As mentioned earlier a fundraising department has been set up and we have set a target of 20% of our income to be raised from non-fee based sources within 5 years.
- b) Move our Childrens' Short Stay provision. This is contingent on the pan-Dorset review mentioned above.
- c) Increase our provision in after hours and holiday playgroups for children and young people. The first phase of this was to set up Project Mytime which ran successfully last summer and will be developed further this year.
- d) In the longer term we intend to move Langside School onto a new campus; plans to develop this project will continue this year.
- e) We are actively looking at other possibilities where they are complementary to our own activities; this may include acquiring activities in whole or part from other local organisations; joint working with charities in related fields; or setting up a standalone organisation where appropriate, e.g. a trading activity. In particular we are working closely with one local charity in a complementary field which may result in us acquiring their operations during 2011.

Other Matters

In January 2010 Marion Lawford passed away. Marion was involved with the Society for over 30 years, first as a volunteer, Committee member, then she was the Executive Officer of the Society until retirement in 1996.

In February 2010 our oldest resident (88) passed away; he is greatly missed by everyone who knew him.

We would as always like to thank all our staff for keeping our services running smoothly.

The AGM is your opportunity to find out about the changes in the Society, ask questions, and give us your input to contribute to decisions about the way forward for our services.

Statement Regarding Disclosure of Information to the Auditors

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.

Fixed assets

In the opinion of the trustees no fixed assets have a significant difference in value between the book value reported and the market value.

DIVERSE ABILITIES PLUS LIMITED
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REPORT OF THE TRUSTEES

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 business.

The trustees are responsible for keeping proper 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.

Auditors

Princeroft Willis LLP have indicated their willingness to continue in office and a motion to re-appoint them will be proposed at the AGM in accordance with Section 487 of the Companies Act 2006.

On behalf of the Trustees:



.....
G P Mallett
Chairman

20 July 2010

DIVERSE ABILITIES PLUS LIMITED
(A charitable company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DIVERSE ABILITIES PLUS LIMITED

We have audited the financial statements of Diverse Abilities Plus Limited for the year ended 31 March 2010 which comprise the Statement of Financial Activities incorporating the income and expenditure account, the Balance Sheet, the Cash Flow Statement, and the related notes 1 to 20. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's members, as a body, in accordance with Section 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditors' 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' (who are also the directors of the company for the purposes of company law) responsibilities for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the charity's financial statements give a true and fair view are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the relevant financial reporting framework and are prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit or if disclosures of trustees' benefits, remuneration, pensions and compensation for loss of office specified by law are not made.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

DIVERSE ABILITIES PLUS LIMITED
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DIVERSE ABILITIES PLUS LIMITED

Opinion

In our opinion:

- the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the charitable company's affairs as at 31 March 2010 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 2006 and
- the information given in the Trustees' Report is consistent with the financial statements.



Nicholas J Love FCCA ACA
Senior Statutory Auditor
For and on behalf of
Princercroft Willis LLP
Statutory Auditor
Poole

22 July 2010

DIVERSE ABILITIES PLUS LIMITED
(A charitable company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT
For the year ended 31 March 2010

| | Notes | Unrestricted Funds | Restricted Funds | Total Funds 2010 | Total Funds 2009 |
|---|-------|-----------------------|---------------------|------------------------|------------------------|
| | | £ | £ | £ | £ |
| INCOMING RESOURCES | | | | | |
| Incoming resources from generated funds | | | | | |
| Voluntary income | 2 | 3,977 | 25,160 | 29,137 | 47,818 |
| Investment income | | 17,040 | - | 17,040 | 82,518 |
| Incoming resources from charitable activities | 3 | 4,191,785 | 168,591 | 4,360,376 | 4,199,893 |
| Other incoming resources | | - | - | - | 55,662 |
| TOTAL INCOMING RESOURCES | | <u>4,212,802</u> | <u>193,751</u> | <u>4,406,553</u> | <u>4,385,891</u> |
| RESOURCES EXPENDED | | | | | |
| Charitable activities | 5 | 4,254,182 | 93,132 | 4,347,314 | 4,106,712 |
| Governance costs | 6 | 115,532 | - | 115,532 | 117,793 |
| TOTAL RESOURCES EXPENDED | | <u>4,369,714</u> | <u>93,132</u> | <u>4,462,846</u> | <u>4,224,505</u> |
| NET INCOME/(EXPENDITURE) FOR YEAR BEFORE TRANSFERS | | (156,912) | 100,619 | (56,293) | 161,386 |
| TRANSFERS | | | | | |
| Gross transfers between funds | 14 | 106,312 | (106,312) | - | - |
| NET INCOME/(EXPENDITURE) FOR THE YEAR | | (50,600) | (5,693) | (56,293) | 161,386 |
| Reconciliation of Funds | | | | | |
| Fund balances at 31 March 2009 | | <u>4,457,395</u> | <u>365,471</u> | <u>4,822,866</u> | <u>4,661,480</u> |
| Balances carried forward At 31 March 2010 | | <u>4,406,795</u> | <u>359,778</u> | <u>4,766,573</u> | <u>4,822,866</u> |

All activities are classed as continuing.

There are no recognised gains and losses other than those passing through the above statement of financial activities.

The notes on pages 12 to 20 form an integral part of these financial statements.

DIVERSE ABILITIES PLUS LIMITED
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BALANCE SHEET
As at 31 March 2010

| | Note | 2010 £ | 2009 £ |
|---|------|------------------|------------------|
| FIXED ASSETS | | | |
| Freehold property | 8 | 2,627,199 | 2,628,069 |
| Other tangible assets | 9 | 213,636 | 233,846 |
| | | <u>2,840,835</u> | <u>2,861,915</u> |
| CURRENT ASSETS | | | |
| Debtors | 10 | 400,811 | 322,474 |
| Cash at bank and in hand | | 1,936,332 | 2,002,934 |
| | | <u>2,337,143</u> | <u>2,325,408</u> |
| CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 11 | <u>(411,405)</u> | <u>(354,457)</u> |
| NET CURRENT ASSETS | | <u>1,925,738</u> | <u>1,970,951</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 4,766,573 | 4,832,866 |
| CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR | 12 | - | (10,000) |
| NET ASSETS | | <u>4,766,573</u> | <u>4,822,866</u> |
| FUNDS OF THE CHARITY | | | |
| Unrestricted income fund | | 4,406,795 | 4,457,395 |
| Restricted funds | | 359,778 | 365,471 |
| TOTAL CHARITY FUNDS | 13 | <u>4,766,573</u> | <u>4,822,866</u> |

The financial statements were approved by the Trustees on 20 July 2010



..... Mr G P Mallett (Chairman)



..... Mr R Toms (Hon. Treasurer)

The notes on pages 12 to 20 form an integral part of these financial statements.

DIVERSE ABILITIES PLUS LIMITED
(A charitable company limited by guarantee)

CASHFLOW STATEMENT
For the year ended 31 March 2010

| | Note | 2010 £ | 2009 £ |
|--|------|------------------|------------------|
| Net cash inflow from Operating activities | A | 51,445 | 335,387 |
| Returns on investments and servicing of finance | B | 17,040 | 82,518 |
| Capital (expenditure)/receipts | C | (135,087) | (104,921) |
| | | <u>(66,602)</u> | <u>312,984</u> |
| Financing | | - | - |
| Increase / (decrease) in cash | | <u>(66,602)</u> | <u>312,984</u> |
| Reconciliation of net cash flow to movement in net cash | | | |
| Increase/(decrease) in cash in the year | | (66,602) | 312,984 |
| Cash inflow from (increase)/decrease in overdraft | | <u>-</u> | <u>-</u> |
| Movement in net funds resulting from cash flows | | (66,602) | 312,984 |
| Loan (received)/repaid in the year | | <u>-</u> | <u>-</u> |
| | | (66,602) | 312,984 |
| (Debt)/net funds at 31 March 2009 | | <u>2,002,934</u> | <u>1,689,950</u> |
| Net (debt) / funds at 31 March 2010 | D | <u>1,936,332</u> | <u>2,002,934</u> |

DIVERSE ABILITIES PLUS LIMITED
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NOTES TO THE CASHFLOW STATEMENT
For the year ended 31 March 2010

**A RECONCILIATION OF SURPLUS FOR THE YEAR
TO NET CASH INFLOW FROM OPERATING ACTIVITIES**

| | 2010 | 2009 |
|----------------------------------|---------------|----------------|
| | £ | £ |
| Surplus/(loss) for year | (56,293) | 161,386 |
| Depreciation charges | 156,167 | 157,165 |
| Profit on sale of property | - | - |
| Loss on disposal of assets | - | 16 |
| Decrease/(increase) in debtors | (78,337) | 44,705 |
| (Decrease)/increase in creditors | 46,948 | 54,633 |
| Investment income | (17,040) | (82,518) |
| Interest paid | - | - |
| | <u>51,445</u> | <u>335,387</u> |

**B RETURNS OF INVESTMENTS AND
SERVICING OF FINANCE**

| | 2010 | 2009 |
|---------------------------|---------------|---------------|
| | £ | £ |
| Interest received | 17,040 | 82,518 |
| Interest paid and charges | - | - |
| | <u>17,040</u> | <u>82,518</u> |

C CAPITAL EXPENDITURE

| | 2010 | 2009 |
|---------------------------|------------------|------------------|
| | £ | £ |
| Freehold property | (62,576) | (1,786) |
| Other tangible assets | (72,511) | (103,135) |
| Sale of freehold property | - | - |
| | <u>(135,087)</u> | <u>(104,921)</u> |

D ANALYSIS OF CHANGES IN NET (DEBT) / FUNDS

| | 2009 | Cash | 2010 |
|--------------------------|------------------|-----------------|------------------|
| | £ | movement | £ |
| | | £ | |
| Cash at bank and in hand | 2,002,934 | (66,602) | 1,936,332 |
| Bank overdrafts | - | - | - |
| | <u>2,002,934</u> | <u>(66,602)</u> | <u>1,936,332</u> |
| Debt due within 1 year | - | - | - |
| | <u>2,002,934</u> | <u>(66,602)</u> | <u>1,936,332</u> |

DIVERSE ABILITIES PLUS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2010

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.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards and the Charities SORP 2005 (Statement of Recommended Practice "Accounting by Charities").

(b) Voluntary income

Voluntary income is received by way of donations and gifts, subscriptions, covenants and fund raising activities. This income is recognised in the Statement of Financial Activities on a receipts basis. Legacies are recorded on a "when notified" basis.

(c) Fees income

Income due for fees from local authorities are credited to the Statement of Financial Activities when due. Amounts are treated as unrestricted income, except regarding grants from the Department for Children, Schools and Families, which is specifically for the use of Langside School.

(d) Grant income

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

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

(e) Investment income

Interest on deposit accounts is recognised on an accruals basis.

(f) Resources expended

All expenditure other than that which has been capitalised, is included in the Statement of Financial Activities on an accruals basis. Account is therefore taken of goods and services received at the year end but not invoiced until after this date. Expenditure has been classified as follows:

Charitable activities: All costs directly related to the charitable activities of the society are included within Charitable activities, as well as a proportion of central service costs.

Governance costs: Legal fees, audit and accounting fees and an apportionment of central expenditure to cover the costs related to carrying out the governance process, are included within Governance costs.

(g) Allocation of costs

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 service's income. The actual percentage charged to each service takes account of how much administrative support exists within each service.

(h) Fixed assets

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

DIVERSE ABILITIES PLUS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2010

(i) Depreciation

Depreciation is calculated to write off the cost of tangible fixed assets over their estimated useful lives. The rates applicable to the assets are:

| | |
|------------------------|--------------------------------|
| Freehold buildings | 2% straight line |
| Equipment and fittings | 2% - 25% straight line |
| Motor vehicles | 25% straight line |
| Gifted items | In accordance with above rates |

(j) Taxation

The charity and its activities are not liable to corporation tax or income tax.

(k) Pension contributions

The charity operates a defined contribution pension scheme. The fund is administered independently from the society by the scheme's trustees. The charity also contributes to the Teachers pension scheme for some of its employees. Contributions for both schemes are charged in the Statement of Financial Activities in the year to which they relate.

(l) Deferred resources

A grant was received from the National Lottery on the basis that the charity meets a number of objectives over a ten year period, failure to meet these objectives will result in a requirement to repay a proportion of the grant. The grant has therefore been deferred and is being reduced in equal annual instalments in line with the charity's fulfilment of its obligations.

(m) Fund structure

The charity's restricted funds are those where the donor has imposed restrictions on the use of funds.

The charity's unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for specific purposes.

Transfers are made between restricted and unrestricted funds to reflect the discharge of any restrictions imposed by the donor or to support restricted funds at the discretion of the trustees.

(n) Operating leases

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

DIVERSE ABILITIES PLUS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2010

2 INCOMING RESOURCES FROM GENERATED FUNDS

| | Unrestricted £ | Restricted £ | 2010 Total £ | 2009 £ |
|---------------|-------------------|-----------------|-----------------|---------------|
| Subscriptions | 30 | - | 30 | 60 |
| Gift aid | 173 | - | 173 | 582 |
| Donations | 3,774 | 25,160 | 28,934 | 45,908 |
| Legacies | - | - | - | 1,268 |
| | <u>3,997</u> | <u>25,160</u> | <u>29,137</u> | <u>47,818</u> |

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

| | Unrestricted £ | Restricted £ | 2010 Total £ | 2009 £ |
|------------------|-------------------|-----------------|------------------|------------------|
| Fees: - | | | | |
| Langside School | 1,013,930 | - | 1,013,930 | 1,011,713 |
| Smithers/Shapes | 632,044 | - | 632,044 | 531,324 |
| Barnabas Centre | 378,746 | - | 378,746 | 351,498 |
| 19 Manor Avenue | 13,179 | - | 13,179 | 16,701 |
| Supported Living | 2,126,873 | - | 2,126,873 | 2,102,473 |
| | <u>4,164,772</u> | <u>-</u> | <u>4,164,772</u> | <u>4,013,709</u> |
| Grants | 10,000 | 168,591 | 178,591 | 169,091 |
| | <u>4,174,772</u> | <u>168,591</u> | <u>4,343,363</u> | <u>4,182,800</u> |
| Rental income | 1,703 | - | 1,703 | 2,664 |
| Transport | 15,310 | - | 15,310 | 14,429 |
| | <u>4,191,785</u> | <u>168,591</u> | <u>4,360,376</u> | <u>4,199,893</u> |

4 STAFF NUMBERS

The average number of persons employed by the Society during the year was as follows: -

| | 2010 No | 2009 No |
|------------------|------------|------------|
| Central Office | 11 | 8 |
| Smithers/Shapes | 51 | 44 |
| Langside School | 57 | 57 |
| Barnabas Centre | 27 | 22 |
| Supported Living | 106 | 106 |
| | <u>252</u> | <u>237</u> |

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5 CHARITABLE ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total 2010 £ | Total 2009 £ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| Langside school | 1,034,520 | 92,822 | 1,127,342 | 1,105,272 |
| Adult residence - 19 Manor Avenue | 11,809 | - | 11,809 | 34,456 |
| Day centre - Barnabas Centre | 429,040 | - | 429,040 | 381,613 |
| Childrens short term breaks - Smithers/Shapes | 677,546 | 310 | 677,856 | 539,481 |
| Supported Living | 2,101,267 | - | 2,101,267 | 2,045,890 |
| | <u>4,254,182</u> | <u>93,132</u> | <u>4,347,314</u> | <u>4,106,712</u> |

BREAKDOWN OF CHARITABLE ACTIVITIES

| | Activities undertaken directly £ | Support Costs £ | Total 2010 £ | Total 2009 £ |
|--|---|-----------------------|--------------------|--------------------|
| Langside School | 1,012,083 | 115,259 | 1,127,342 | 1,105,272 |
| Adult residence - 19 Manor Avenue | 10,527 | 1,282 | 11,809 | 34,456 |
| Day centre - Barnabas Centre | 389,962 | 39,078 | 429,040 | 381,613 |
| Childrens short term breaks - Smithers/Shapes | 616,072 | 61,784 | 677,856 | 539,481 |
| Supported Living | 1,894,240 | 207,027 | 2,101,267 | 2,045,890 |
| | <u>3,922,884</u> | <u>424,430</u> | <u>4,347,314</u> | <u>4,106,712</u> |

6 GOVERNANCE COSTS

| | Unrestricted Funds £ | Restricted Funds £ | Total 2010 £ | Total 2009 £ |
|--------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Salaries | 62,144 | - | 62,144 | 24,723 |
| Establishment and office costs | 26,679 | - | 26,679 | 26,936 |
| Legal and professional fees | 14,433 | - | 14,433 | 53,043 |
| Audit fees | 11,294 | - | 11,294 | 12,240 |
| Bank charges and interest | 982 | - | 982 | 851 |
| | <u>115,532</u> | <u>-</u> | <u>115,532</u> | <u>117,793</u> |

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7 TOTAL RESOURCES EXPENDED

| | Staff Costs £ | Depreciation £ | Other £ | Total 2010 £ | Total 2009 £ |
|-----------------------|---------------------|-------------------|----------------|--------------------|--------------------|
| Direct costs | 3,361,379 | 114,972 | 446,533 | 3,922,884 | 3,747,055 |
| Support costs | 228,482 | 41,190 | 154,758 | 424,430 | 359,657 |
| Charitable activities | 3,589,861 | 156,162 | 601,291 | 4,347,314 | 4,106,712 |
| Governance costs | 62,144 | - | 53,388 | 115,532 | 117,793 |
| | <u>3,652,005</u> | <u>156,162</u> | <u>654,679</u> | <u>4,462,846</u> | <u>4,224,505</u> |

| Staff Costs: | 2010 £ | 2009 £ |
|---|------------------|------------------|
| Wages and salaries, includes agency costs | 3,331,369 | 3,133,259 |
| Social security costs | 243,913 | 232,878 |
| Pension and other costs | 76,723 | 77,092 |
| | <u>3,652,005</u> | <u>3,443,229</u> |

No employee earned £60,000 per annum or more.

The Trustees have not received payment for their services and received no expenses in the year.

| Other Costs: | 2010 £ | 2009 £ |
|------------------------------------|------------------|------------------|
| Establishment costs | 115,948 | 160,683 |
| Transport | 23,072 | 26,854 |
| Food | 70,312 | 69,280 |
| Teaching and education supplies | 11,254 | 9,925 |
| Medical supplies | 6,752 | 3,114 |
| Professional fees | 101,890 | 68,339 |
| Miscellaneous | 338,587 | 288,075 |
| Bad debts provided for | 6,387 | (2,175) |
| Loss on disposal of assets | - | 16 |
| Bought ledger account written back | (19,523) | - |
| | <u>654,679</u> | <u>624,111</u> |

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8 FIXED ASSETS – FREEHOLD PROPERTY

| | Langside School £ | Smithers £ | Barnabas Project Centre £ | 19 Manor Avenue £ | Supported Living £ | Total £ |
|-------------------------|----------------------------------|-----------------------|--|--------------------------------------|-----------------------------------|--------------------|
| Cost: | | | | | | |
| 1 April 2009 | 756,293 | 229,276 | 492,697 | 275,211 | 1,472,883 | 3,226,360 |
| Additions | 62,576 | - | - | - | - | 62,576 |
| Disposals | - | - | - | - | - | - |
| 31 March 2010 | <u>818,869</u> | <u>229,276</u> | <u>492,697</u> | <u>275,211</u> | <u>1,472,883</u> | <u>3,288,936</u> |
| Depreciation: | | | | | | |
| 1 April 2009 | 199,591 | 62,479 | 123,208 | 68,419 | 144,594 | 598,291 |
| Charge for year | 15,825 | 4,587 | 8,072 | 5,505 | 29,457 | 63,446 |
| Eliminated on disposals | - | - | - | - | - | - |
| 31 March 2010 | <u>215,416</u> | <u>67,066</u> | <u>131,280</u> | <u>73,924</u> | <u>174,051</u> | <u>661,737</u> |
| Net Book Value: | | | | | | |
| 31 March 2010 | <u>603,453</u> | <u>162,210</u> | <u>361,417</u> | <u>201,287</u> | <u>1,298,832</u> | <u>2,627,199</u> |
| 31 March 2009 | <u>556,702</u> | <u>166,797</u> | <u>369,489</u> | <u>206,792</u> | <u>1,328,289</u> | <u>2,628,069</u> |

The land element (not depreciated) in the Barnabas Project Centre is £5,000.

9 FIXED ASSETS – OTHER TANGIBLE ASSETS

| | Gifted assets £ | Equipment and fittings £ | Motor vehicles £ | Total £ |
|-------------------------|--------------------------------|---|---------------------------------|--------------------|
| Cost: | | | | |
| 1 April 2009 | 372,402 | 542,600 | 130,877 | 1,045,879 |
| Additions | 9,095 | 63,416 | - | 72,511 |
| Disposals | - | - | - | - |
| 31 March 2010 | <u>381,497</u> | <u>606,016</u> | <u>130,877</u> | <u>1,118,390</u> |
| Depreciation: | | | | |
| 1 April 2009 | 295,948 | 395,125 | 120,960 | 812,033 |
| Charge for year | 23,394 | 66,044 | 3,283 | 92,721 |
| Eliminated on disposals | - | - | - | - |
| 31 March 2010 | <u>319,342</u> | <u>461,169</u> | <u>124,243</u> | <u>904,754</u> |
| Net book value: | | | | |
| 31 March 2010 | <u>62,155</u> | <u>144,847</u> | <u>6,634</u> | <u>213,636</u> |
| 31 March 2009 | <u>76,454</u> | <u>147,475</u> | <u>9,917</u> | <u>233,846</u> |

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10 DEBTORS

| | 2010 | 2009 |
|--------------------------------|----------------|----------------|
| | £ | £ |
| Fees | 347,135 | 264,801 |
| Prepayments and accrued income | 53,676 | 57,673 |
| | <u>400,811</u> | <u>322,474</u> |

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2010 | 2009 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| Other tax and social security | 74,116 | 62,545 |
| Other creditors | 155,014 | 178,061 |
| Accruals and deferred income | 172,275 | 103,851 |
| Deferred lottery grant | 10,000 | 10,000 |
| | <u>411,405</u> | <u>354,457</u> |

12 CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

| | 2010 | 2009 |
|------------------------|-------------|---------------|
| | £ | £ |
| Deferred lottery grant | - | 10,000 |
| | <u>-</u> | <u>10,000</u> |

13 SOCIETY'S FUNDS

| | 2010 | 2009 |
|--------------------------------|------------------|------------------|
| | £ | £ |
| Balance as at 1 April 2009 | 4,822,866 | 4,661,480 |
| Surplus/(deficit) for the year | (56,293) | 161,386 |
| Balance as at 31 March 2010 | <u>4,766,573</u> | <u>4,822,866</u> |
| General fund | 4,406,795 | 4,457,395 |
| Restricted funds | 359,778 | 365,471 |
| | <u>4,766,573</u> | <u>4,822,866</u> |

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14 RESTRICTED FUNDS

| | Balance at 1 April 2009 £ | Incoming funds £ | Outgoing Revenue funds £ | Outgoing Capital funds £ | Transfers from general funds £ | Balance at 31 March 2010 £ |
|---|--|---------------------------------|---|---|---|---|
| Langside School Adult residence | 356,740 | 189,760 | (92,822) | (103,383) | - | 350,295 |
| – 19 Manor Avenue | - | - | - | - | - | - |
| Barnabas Day Centre | 1,771 | 1,141 | - | - | - | 2,912 |
| Childrens short term breaks – Smithers | 4,014 | 2,630 | (310) | (5,929) | 3,000 | 3,405 |
| Supported Living | 2,946 | 220 | - | - | - | 3,166 |
| | <u>365,471</u> | <u>193,751</u> | <u>(93,132)</u> | <u>(109,312)</u> | <u>3,000</u> | <u>359,778</u> |

The restricted funds comprise income received specifically for each of the individual services, less expenditure for which the income can be used.

Outgoing capital funds represent the value of assets purchased during the year out of restricted capital funding. The trustees believe it is appropriate to reduce the balance of restricted funds to recognise the discharge of the restrictions on these funds.

15 ANALYSIS OF ASSETS BETWEEN FUNDS

| | Unrestricted funds £ | Restricted funds £ | Total £ |
|------------------------------------|-------------------------------------|-----------------------------------|--------------------|
| Tangible fixed assets | 2,840,835 | - | 2,840,835 |
| Net current assets / (liabilities) | 1,565,960 | 359,778 | 1,925,738 |
| Non-current liabilities | <u>4,406,795</u> | <u>359,778</u> | <u>4,766,573</u> |

16 FINANCIAL COMMITMENTS

At 31 March 2010, Diverse Abilities Plus Limited was committed to making the following payments under non-cancellable operating leases:

| | Equipment | | Land and Buildings | |
|----------------------------|-------------------|-------------------|---------------------------|-------------------|
| | 2010 £ | 2009 £ | 2010 £ | 2009 £ |
| Within one year | - | - | - | - |
| Between two and five years | <u>4,879</u> | <u>4,152</u> | <u>35,544</u> | <u>28,353</u> |

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17 CONTINGENT LIABILITIES

The charity contributes to a defined contribution scheme for certain employees. Historically this scheme has contained an element of guaranteed benefits. The charity is informed that a deficit exists if the fund were to be valued on a Full Buy-Out Basis. The trustees do not believe this liability will crystallise in the foreseeable future and, therefore, believe that this deficit represents a contingent liability. At 30 September 2009 (the most recent figures available) the deficit was estimated as £299,917 (30 September 2008: £283,894).

18 TRANSACTIONS WITH RELATED PARTIES

There were no transactions with any of the trustees during the year, other than in the ordinary course of business on standard terms.

During the year £355 (2009: £11,375) was paid for legal fees to Coles Miller Solicitors LLP where one of our trustees was a consultant.

19 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 company to the scheme and amounted to £63,960 (2009: £66,358). At the end of the financial year contributions totalling £8,870 (2009: £9,293) were outstanding.

20 CAPITAL COMMITMENTS

Expenditure contracted for but not provided in the financial statements:

| | 2010 | 2009 |
|------------------------|-------------|-------------|
| | £ | £ |
| Equipment and fittings | 44,964 | 29,060 |