



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 2023



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

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

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

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

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

Trustees

- Mr. J. A. R. Smith CBE (*Chairman*)
- Mr. M. E. Davies
- Mr. N. T. Still
- Mr. R. Bavister (*Hon. Treasurer*)
- Dr. J. Peter (*resigned 01/09/2023*)
- Dr. G. Ridgway OBE
- Mr. G. Knight
- Ms. L. C. Lucas-Rowe
- Ms. H. S. Witt (*resigned 02/10/2023*)
- Mr. J. Gibson (*appointed 01/04/2022*)

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. £12k 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 of fundraising with all supporters. In 2022/23 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.

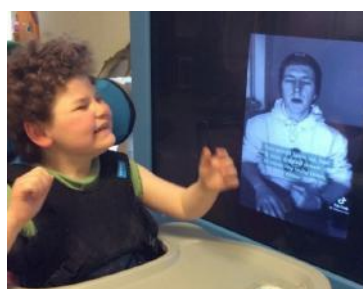
STARs

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

Education

Langside School

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



Adult Services

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

Supported Living

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

The Beehive Centre

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

Advice Team

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

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

Edwards Support Service

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



How our activities deliver public benefit

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

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

Main operational activities

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

Type of activity	Aim of activity	Cost of activity (£000 per year)
Providing educational services.	To support the learning and development of children and young people with complex needs.	£1,867
Providing respite care for children and young people.	To support children and young people with disabilities while providing a break for parents.	£1,092
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.	£466
Providing care of adults in their own home.	To deliver high quality 24/7 care for adults with disabilities and encourage independence.	£3,770
Providing day and community-based services for adults.	To support adults with disabilities to attend a day centre and undertake fun and stimulating activities.	£884
Providing information and advice to people with health problems.	To provide advice and information to those that are disabled or have a health condition.	£58

Achievements and performance

While the general population witnessed the end of restrictions following the COVID-19 pandemic, these persisted in social care settings up until the final quarter of the year and continued to dictate how employees and the people being supported went about their lives. Following this period, all services returned to some normality and did an excellent job of developing the service and making the most of the regained freedom by being creative in both supplied activities and at home.

Financially, it was a more difficult year as normality returned and funding bodies adjusted. Also, the energy and cost of living crisis pushed up costs which was seen throughout the country. Performance-wise the charity is pleased to say that all services continued and growth was achieved supporting more individuals in the Advice, School, Children's and Adult support services. All the Diverse Abilities teams should be very proud of their achievements in such difficult circumstances.

The all-important funds we raise through our Fundraising and Events team also had a successful year. As described above, this was a year to bounce back and it was great to be able to engage with our broader community of supporters and thank everyone for the crucial support we received and the volunteers who turn out for us.

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

- 1. Manage in accordance with guidelines from Public Health.** Restrictions persisted until Christmas of this year and all teams operated in accordance with Public Health guidelines.
- 2. Implement iTrent as the new HR and payroll system.** iTrent was phased in throughout the year and is now operational.
- 3. Continue to look at how a new school can be achieved to replace Langside.** Two sites have been identified to develop a new School and work is underway with all interested parties to further develop the project.
- 4. Continue to grow Children's Services.** Children's Services projects has grown significantly since the pandemic and goes from strength to strength.
- 5. Maintain quality in all standards.** All services have good ratings.
- 6. Ensure the charity continues to be financially sustainable going forward.** A positive but tough year as activities returned to normal.
- 7. Continue to develop The Splash Appeal.** The Splash Appeal lost momentum over the pandemic, and this has now returned with a Royal Visit planned from the Duke of Kent scheduled for the summer and work with architects and planning being revisited.

Langside School

Our specialist school supported 28 children across Langside's four classrooms and four children in Caterpillar Club, providing more than 33,000 hours of support. The growth of the school over the year remains due to the reputation of the school locally, alongside a shortage of provision elsewhere in the county.

This year saw the launch of The OPT Award, a Diverse Abilities accredited qualification for profound & multiple learning disabilities children to complete and it is currently being rolled out across the country.

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

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

As we move forward into 2023/24, our plans will be around music therapy offering, improving the internal look of the school, and remaining in discussions regarding a potential new school.



Children's Team: Lily's Place



Lily's Place day care sessions and overnight stays provided 21,114 hours of overnight care and 2,567 hours of day care support to 37 children.

We were delighted to host a large volunteering team from British Gas who helped to repaint various areas of Lily's Place, as well as creating a colourful mural to greet everyone when they arrive in the building.

The team has worked together closely and maintained their 'Good' Ofsted rating.

"I just wanted to say a huge thank you to the staff that allowed A to have such a lovely stay. I always love reading what she's been up to on her stays - fish and chips at the Quay, Upton House, and numerous other fun activities. It made me smile so a big thank you to everyone."



Esmai has still been attending Lily's Place overnight sessions and is close to completing her annual goal based around her communication skills and is almost ready to move onto her next target. She's continuously improving in her own ways and we are encouraging her to use these skills with all aspects of her daily routine to give her as much opportunity for choice as possible.

Harlen started at Lily's Place in July 2020 and has already settled in well despite never having received overnight respite care before. We are always learning new things about him as he continues to settle down. He has shown that he is a natural leader, enjoys his overnight sessions and is on track to achieving his goals this year.



Children's Team: Short Breaks



2022/23 saw 157 children supported through 2,201 hours of Project, with a growth in numbers applying due to a lack of alternative short breaks providers in the area however limited funding has halted our ability for growth.

New activities this year include Boat Trips, Teen Nights, Pony Dayz, Skibobs, Em's Farm Visits, and even a few sessions of Tomahawk Throwing.

Awesome Nights supported 23 young adults, with an increase of people who want to access the service. We were also fortunate to secure additional funding to allow more young adults from the BCP Council area to attend these sessions.



"I feel so grateful to have found you and to be recognised and welcome as we are, without having to pretend or cover up our son's challenges or put on a mask to other parents. Thank you so much for providing opportunities like these to families like ours."



Coping with CHAOS supported 237 children with additional needs and 113 siblings through 8,063 hours of support, which continues to grow as lots of new families have joined us.

During the year we offered above and beyond contracted hours, by working hard to remain within the budget. After a few years of smaller gatherings due to COVID, we held our first big Family Fun Day at the end of summer and received lots of positive feedback for its amazing atmosphere.

"We try to give most things a go as a family, but theme parks is something that we wouldn't have attempted without your support and guidance. My emotions kicked in a few times throughout the day. My son is growing up so fast, and seeing him on the more adventurous rides full of confidence, I was so incredibly proud of him. I could not have survived the day without your extra set of hands."

The STARs sibling support service has remained popular with families. We supported 28 children over 928 hours. This year we introduced more trips away from base and our staff team has been joined by a team member from another service who is a sibling herself and can share relevant experiences. She's really connected with everyone and all the young people really look up to her and love having her around.



Children's Team: Shapes & Transitions

17 children were supported by Shapes through 9,570 hours in 2022/23. During the year three packages ended one unfortunately due to the child passing away, one changing to a new provider due to their age, and three new packages started.

An additional 2,668 hours of care were provided for the seven children who use the Shapes Transition service. One young person unfortunately passed away, and two changed care providers. Funding has been approved already for packages starting in 2023 and 2024.

The team has been very close knit this year and worked hard to support one another through a number of bereavements and going above and beyond to continue helping families.



Children's Team: Lawford Lodge

Lawford Lodge continues to grow and now supports six young adults aged between 19 and 25 years old. Funding has also already been approved for new packages in 2023 and 2024.

We provided 226 overnight stays throughout the year, and continued to work hard as a team supporting each other through bereavements.

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



Adult Services: Supported Living



In April 2022 we were supporting 36 people in their own homes, which unfortunately reduced to 33 by the end of March 2023 as three people unfortunately passed away. We provided over 186,000 hours of care (including 119 sleep in hours per week and 19 waking nights per week).

This year Robbie completed the 5k Bournemouth Bay Run, Pete attended a TV recording of Loose Women, and Simon and Jeff have been able to attend five away game football matches for AFC Bournemouth.

“Thank you so much for supporting SK to access her sailing opportunities.”

The majority of the people we support were able to attend a Christmas party this year, which is the first large gathering for everyone since COVID, and they're all excited to take part in planning the next one.



Adult Services: The Beehive Centre

49 adults have been supported at The Beehive Centre in the 2022/23 financial year, with a waiting list. This has been through 1,043 hours of care each week and excluding those who attend during school holidays.

Three volunteers have been working at The Beehive this year including hosting activities, providing music, and helping people to get out in the community. Several people we support have been working hard on their physiotherapy and making great progress, and the reading and writing group have also been achieving their targets.

New activities this year include the hiring of Pelham's Park football pitch to host football sessions for those we support who love the game and for those who want to get more active with their friends from The Beehive.

A staff team, The Runner Bees, participated in the Dorset Neon Run again this year and raised in excess of £600. The money was used to purchase electric hand dryers for the bathrooms and the team also took part in the Dorset Mud Run to raise funds for The Splash Appeal.

The Beehive is looking forward to hosting a Royal Visit for patron of The Splash Appeal, HRH Duke of Kent later this year. They are also planning a return of The Beehive Awards Evening, the last event was hosted in February 2020 and is an event the team hopes to host every leap year as a chance to celebrate all of the people we support and their achievements and hard work.



Advice Team



In the 2022/23 financial year, we had the following amount of clients for the Advice Team:

- 80 Lasting Power of Attorney clients
- approximately 350 - 400 telephone clients
- 816 disability appeal cases

Our team achieved a 90% success rate on appeals with 19 out of 21 appeals being granted. The Advice Team is a team of two, and continuing to achieve these results in a very busy service is testament to how well they work.

"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."

We have now been fortunate to receive funding to take on a third staff member for the service in order to increase the amount of people we can support. We are also seeing more referrals from previous clients and receiving higher numbers of online enquiries.



Volunteering

2022/23 was a strong year for corporate volunteering, a trend which appears to be continuing into the next financial year.

51 individuals helped with volunteering, increasing to 157 with corporates included. Over the year, 1,105 hours of support was provided.

Activities this year have included Christmas Treecycling, support at community events and bucket collections, redecorating at Coping with CHAOS, as well as overhauling the outside areas at our bungalows and respite homes.

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



Fundraising



The total fundraising income over the 2022/23 financial year was £619,184.

Christmas Treecycling had its strongest year yet, raising more than £25,000 including additional income from Gift Aid donations.

Over 100 corporates supported us throughout the year - with support including events sponsorship, donations, volunteering, Gifts in Kind, and attending our fundraising events, as well as hosting their own.



More than 1,200 people took part in our fundraising events over the year, and we created two new events - a Golf Day in partnership with Hoburne, and a Comedy Night with a local theatre venue. Both events performed well and are something we look to grow in the future.



After a busy summer of attending fundraising events and raising our general awareness amongst our local community, we are looking forward to starting the next financial year on a strong footing.

The team continues to grow and develop, and we are excited to see where this takes us with other projects on the horizon in the next financial year.



The Splash Appeal has continued on its journey to raise more than £1 million for a hydrotherapy pool.

Following on from our successful art exhibition and auction at St. Giles House in September 2021, we took the portraits and drawings by Henrietta Young et al on tour throughout the summer of 2022 visiting locations such as Poundbury's Pavilion in the Park, Salisbury Cathedral, Snape Maltings in Suffolk, and the Halpern Gallery in Chatham, Kent.



We continue to work closely with the team creating the plans and architectural drawings for the project to ensure the project remains within budget and on course given the challenges facing the construction industry.

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 2023 was £8,633,011 (2022: £8,682,393) of which £357,399 (2022: £347,635) is restricted and £4,144,198 (2022: £4,174,835) is designated. This includes revaluation reserves of £1,532,841 (2022: £1,532,841) on designated properties being Langside, TheBeehive and Lily's Place. Unrestricted, undesignated reserves currently stand at £4,131,414 (2022: £4,159,923) which includes a revaluation reserve of £1,867,756 (2022: £1,801,147). Free reserves therefore stand at £2,263,658 (2022: £2,358,776). This represents 3 to 4 months forward expenditure which is in line with the Charity's policy of holding between 3 to 4 months in unrestricted undesignated funds to cover any breakdown of the local authority and NHS funding.

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

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

Key Management Pay and Remuneration Policy

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

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

Social Investment

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

Plans for future periods

During COVID a lot of momentum was lost in achieving some of the strategic goals that the Charity is aiming to achieve.

The Splash Appeal is still very important to ensure that people needing that type of service eventually will have access to this specialist pool. Work with all the relevant suppliers and services to re-price the project will need to be done and when results are known raising the funds will get underway.

Growing Children's Services is a key objective and 2023/24 will be a year to explore opportunities and new assets to achieve this.

The above is all about meeting the demand that the services have and to ensure we have the right assets to meet this need. The school, children's, and adult services are all under pressure to meet a growing need in the community.



Fixed Assets

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

Statement of Trustees' Responsibilities

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

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

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

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

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

The strategic report on page 21 is also hereby approved.



Date: **20/11/2023**

John Smith, Chairman

Strategic Report

The financial year 2023/24 will be a year to push forward on planning for the future to attempt to move forward on the Charity's strategic aims.

The cost of living will continue to cause challenges. However, there is a mindset to take opportunities to develop the services and be ambitious to develop the services for the people being supported. As the ongoing impact of the pandemic eases, Diverse Abilities will engage with individuals and organisations to make progress on its strategic aims.

With sites identified there will be enhanced focus on The Splash Appeal, school development, and Children's Services facilities. External teams and organisations are working with Diverse Abilities on these aims. These include consultants, architects, companies, and trusts who are supporting the charity in these long-term projects, and it is hoped that this support will help deliver clear plans and timescales for each of these strategic aims.

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

- 1. Continue to look at how a new school can be achieved to replace Langside**
- 2. Continue to develop The Splash Appeal**
- 3. Continue to grow Children's Services**
- 4. Maintain quality standards in all services**
- 5. Ensure the charity continues to be financially sustainable going forward**
- 6. Review the fundraising events to support services**
- 7. Find ways to meet increased demand at the school and other services**



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 2023 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 2023 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.

----- Date: **14/11/2023** -----

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

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

Saffrey 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 2023

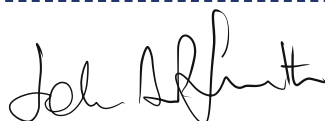
	Notes	Unrestricted funds	Restricted funds	2023	2022
		£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	305,351	416,988	722,339	894,985
Incoming resources from charitable activities	3	7,446,442	-	7,446,442	6,747,849
Other trading activities	4	114,856	-	114,856	165,558
Investment income	5	8,931	-	8,931	169
Other incoming resources	6	41,778	-	41,778	153,745
Total incoming resources		7,917,358	416,988	8,334,346	7,962,306
Resources expended					
Costs of generating funds					
Costs of generating voluntary income		246,104	66,965	313,069	280,328
Charitable activities	7	7,786,871	350,397	8,137,268	7,504,850
Total resources expended		8,032,975	417,362	8,450,337	7,785,178
Net (expenditure)/income before transfers		(115,617)	(374)	(115,991)	177,128
Transfers					
Gross transfers between funds	22	(10,138)	10,138	-	-
Other recognised gains/(losses)					
Gain on Revaluation of Fixed Assets for companies own use	8	66,609	-	66,609	1,258,028
Net movements in funds		(59,146)	9,764	(49,382)	1,435,156
Reconciliation of funds					
Total funds brought forward		8,334,758	347,635	8,682,393	7,247,237
Total funds carried forward		8,275,612	357,399	8,633,011	8,682,393

Diverse Abilities Plus Limited (registration number: 1540805)
Group Statement of Financial Position at
31st March 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		8,297,060		8,275,144
			8,297,060		8,275,144
Current assets					
Stock and work in progress		3,658		3,459	
Receivables	14	1,220,497		1,206,360	
Cash at bank and in hand		1,645,653		1,598,989	
		2,869,808		2,808,808	
Payables: amounts falling due within one year	15	(2,467,075)		(2,329,122)	
Net current assets			402,733		479,686
Total assets less current liabilities			8,699,793		8,754,830
Payables: amounts falling due after more than one year	16		(66,782)		(72,437)
Net assets			8,633,011		8,682,393
The funds of the charity:					
Restricted funds in surplus	22/23		357,399		347,635
Revaluation reserve	22/23		3,400,597		3,333,988
Unrestricted income funds	22/23		2,263,658		2,358,776
Unrestricted designated funds			2,611,357		2,641,994
Total charity funds			8,633,011		8,682,393

Approved by the Board on: **20/11/2023**

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 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		8,293,607		8,268,654
Investments	13		1		1
			8,293,608		8,268,655
Current assets					
Stock and work in progress		3,659		3,459	
Receivables	14	1,211,966		1,357,490	
Cash at bank and in hand		1,566,500		1,425,576	
		2,782,125		2,786,525	
Payables: amounts falling due within one year	15	(2,456,706)		(2,321,227)	
Net current assets			325,419		465,298
Total assets less current liabilities			8,619,027		8,733,953
Payables: amounts falling due after more than one year	16		(66,782)		(72,437)
Net assets			8,552,245		8,661,516
The funds of the charity:					
Restricted funds in surplus	22/23		357,399		347,635
Revaluation Reserve	22/23		3,400,597		3,333,988
Unrestricted income funds	22/23		2,152,255		2,337,899
Unrestricted Designated Funds			2,641,994		2,641,994
Total charity funds			8,552,245		8,661,516

Approved by the Board on: **20/11/2023**

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 2023

	Note	2023	2022
		£	£
Net cash flow from operating activities	20	198,450	241,435
Returns on investments and servicing of finance	5	8,931	169
Capital expenditure and financial investment			
Purchase of tangible fixed assets	12	(124,780)	(125,517)
Cash outflow before management of liquid resources and financing		82,601	116,087
Financing			
Repayments	15	(35,937)	(329,114)
Increase in cash		46,664	(213,027)
Reconciliation of net cash flow to movement in net funds			
	Note	2023	2022
		£	£
Increase/(decrease) in cash in the year	20	46,664	(213,027)
Net funds at the start of the year	20	1,598,989	1,812,016
Net funds at the end of the year	20	1,645,653	1,598,989

Notes to the financial statements for the year ended 31st March 2023

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. Domestic property Lily's were revalued in March 2023 the trustees considered there was no change to the value of Langside and Beehive.

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 £12k pa over the period to January 2024, accordingly this is shown as a liability in these accounts. The total of contractual future deficit funding payments is discounted to an estimated current value. The discount rate chosen is the redemption yield on a UK government bond of approximately the same duration as the liability.

Operating leases

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

2. Voluntary Income

	Unrestricted funds	Restricted funds	Total funds 2023	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£	£	£	£
Donations	225,190	33,338	258,528	50,261	163,633	213,894
Gift Aid Reclaimed	16,795	1,174	17,969	10,300	-	10,300
Grants	63,366	382,476	445,842	43,796	626,995	670,791
	305,351	416,988	722,339	104,357	790,628	894,985

3. Incoming resources from charitable activities

	Unrestricted funds	Restricted funds	Total funds 2023	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£	£	£	£
Rental Income	247,072	-	247,072	231,719	-	231,719
Langside School fees	1,771,252	-	1,771,252	1,558,109	-	1,558,109
Children's services	1,354,869	-	1,354,869	1,201,571	-	1,201,571
Adults' services	3,979,687	-	3,979,687	3,687,841	-	3,687,841
Advice	27,605	-	27,605	22,293	-	22,293
Transport	65,957	-	65,957	46,316	-	46,316
	7,446,442	-	7,446,442	6,747,849	-	6,747,849

4. Other trading activities

	Unrestricted funds	Restricted funds	Total funds 2023	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£	£	£	£
Fundraising Events	114,856	-	114,856	165,558	-	165,558

5. Investment Income

	Unrestricted funds	Restricted funds	Total funds 2023	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£	£	£	£
Interest on Cash Deposits	8,931	-	8,931	169	-	169
	8,931	-	8,931	169	-	169

6. Other Incoming resources

	Unrestricted funds	Restricted funds	Total funds 2023	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£	£	£	£
Facility management income	110	-	110	23,745	-	23,745
Insurance claims	35,467	-	35,467	130,000	-	130,000
Tax reclaimed	3,261	-	3,261	-	-	-
Income from external training	2,940	-	2,940	-	-	-
	41,778	-	41,778	153,745	-	153,745

7. Analysis of charitable activities

	Total 2023	Total 2022
	£	£
Employment costs (inc. Agency)	6,914,281	6,341,459
Establishment costs	261,017	230,741
Other Operating Costs	499,197	576,074
Teaching and educational supplies	2,056	4,055
Transport Costs	59,437	40,080
Publicity and marketing	135,416	80,531
Legal and professional costs	28,763	28,079
Bank charges/Loan interest	74,529	42,854
Depreciation of tangible Non Current Assets	169,563	153,421
Bad Debts Provision	(6,991)	7,556
Corporation Tax	-	-
	8,137,268	7,504,850

Charitable activities was £8,137,268 (2022: £7,504,850) of which £350,397 were attributable to restricted funds (2022: £664,124) and £7,786,871 were attributable to unrestricted funds (2022: £6,840,726).

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

	Staff costs	Depreciation	Other	Total 2023	Staff costs	Depreciation	Other	Total 2022
	£	£	£	£	£	£	£	£
Direct costs	6,464,306	158,927	756,184	7,379,417	5,992,066	136,804	590,570	6,719,440
Support costs	449,975	10,636	297,240	757,851	349,393	16,617	419,400	785,410
Charitable activities	6,914,281	169,563	1,053,424	8,137,268	6,341,459	153,421	1,009,970	7,504,850

8. Other recognised gains

	Unrestricted funds	Total funds 2023	Unrestricted funds	Total funds 2022
	£	£	£	£
Revaluation of Fixed Assets	66,609	66,609	1,258,028	1,258,028
	66,609	66,609	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:

	2023	2022
	£	£
Auditors' remuneration - audit services	16,904	15,480
Auditors' remuneration - other services	-	3,300
Depreciation of tangible Non Current Assets	169,563	153,421

11. Employee remuneration

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

	2023	2022
	No.	No.
Central office	23	20
Langside School	57	56
Children's services	121	124
Adult services	160	168
Advice services	2	2
Directors	9	9
	372	379

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries (ex Agency)	5,698,704	5,547,692
Social security Inc. Apprenticeship levy	444,978	417,678
Other pension costs	181,272	111,327
	6,324,954	6,076,697

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

	2023	2022
	No.	No.
£90,001 - £100,000	1	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 £87,601 (2022: £85,003) and national insurance costs of £11,398 (2022: £10,510). During the year, pension contributions on behalf of this staff member amounted to £4,380 (2022: £4,240).

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 2022	8,239,895	134,873	823,468	309,478	7,160	9,514,874
Additions	-	3,500	121,280	-	-	124,780
Revaluation	37,000	-	-	-	-	37,000
Transfer	-	-	7,160	-	(7,160)	-
Disposals	-	-	-	-	-	-
As at 31 March 2023	8,276,895	138,373	951,908	309,478	-	9,676,654
Depreciation:						
As at 1 April 2022	206,776	115,962	609,799	307,193	-	1,239,730
Revaluation	(29,609)	-	-	-	-	(29,609)
Eliminated on disposals	(90)	-	-	-	-	(90)
Transfer	-	-	-	-	-	-
Charge for the year	61,046	8,480	98,089	1,948	-	169,563
As at 31 March 2023	238,123	124,442	707,888	309,141	-	1,379,594
Net book value:						
31 March 2023	8,038,772	13,931	244,020	337	-	8,297,060
31 March 2022	8,033,119	18,911	213,669	2,285	7,160	8,275,144

	2023	2022
	£	£
Charity	8,293,607	8,268,654
Subsidiary: Edwards Support Services Limited	3,453	6,490
	8,297,060	8,275,144

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

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

13. Investments held as Non Current Assets (Charity)

Subsidiaries (Charity):

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

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

14. Receivables

	Group 2023	Charity 2023	Group 2022	Charity 2022
	£	£	£	£
Amount due from group undertaking	-	10,171	-	169,285
Trade receivables	863,246	856,483	774,966	767,634
Prepayments and accrued income	357,251	345,312	431,394	420,571
	1,220,497	1,211,966	1,206,360	1,357,490

15. Payables: Amounts falling due within one year

	Group 2023	Charity 2023	Group 2022	Charity 2022
	£	£	£	£
Bank loans (secured)	1,524,145	1,524,145	1,560,082	1,560,082
Trade payables	134,944	132,851	141,011	137,465
Taxation and social security (inc. VAT)	102,029	100,128	115,127	111,978
Accruals and deferred income	699,175	692,800	506,120	504,920
Pension deficit (see note 19)	6,782	6,782	6,782	6,782
	2,467,075	2,456,706	2,329,122	2,321,227

The mortgage was due for repayment and renegotiation by March 2023, this has been extended to September 15th 2023 so payment to the current lender is due by September 2023, therefore in payable under 1 year for the 22/23 accounts. The Barclays bank loan £1,524k is secured by a fixed charge over fixed assets and rental income and a floating charge over all present and future undertakings and assets. This has been moved to CAF by September 15th 2023. Total loan £1,600k.

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

	2023	2022
	£	£
Other Loans	60,000	60,000
Pension deficit (see note 19)	6,782	12,437
	66,782	72,437

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

17. Capital commitments

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

18. Operating lease commitments

As at 31 March 2023, the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and buildings		Other	
	2023	2022	2023	2022
	£	£	£	£
Within one year	32,634	49,150	-	-
Within two and five years	30,125	26,717	-	-
	62,759	75,867	-	-

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 £132,566 (2022: £129,524).

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 2023. 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 two years ending January 2025.

The basis of the calculation has changed

Reconciliation	2023 £	2022 £
Provision at start of period	18,616	85,555
Deficit contribution paid	(6,782)	(21,650)
Remeasurements - amendments to the contribution schedule	34	(45,289)
Provision at end of period	11,868	18,616
Due within one year	6,782	6,782
Due after one year	6,782	12,437

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

	2023	2022
	£	£
Net incoming resources	(49,382)	1,435,156
Adjustments for		
Investment income	(8,931)	(169)
Depreciation, amortisation and impairment charges	169,563	153,421
Movement on Stock	(199)	-
Revaluation of Freehold Property	(66,609)	(1,258,028)
Remeasurement of pension scheme	34	(45,289)
Movement in Working Capital		
Decrease/(increase) in Receivables	(14,261)	(145,847)
(Decrease)/increase in Payables	168,235	102,191
Decrease/(increase) in Loans	-	-
	198,450	241,435

Analysis of Change in Debt

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

21. Related parties

Controlling entity

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

Related party transactions

Mr. M. Davis is a director of this company and is an employee and shareholder of Rawlins Davy Ltd Solicitors who supplied legal services to ESS to the value of £2,280 and DAP of £nil (2022: £1,310).

22. Analysis of funds (Group and Charity)

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

Prior Year

	At 1 April 2021	Incoming resources	Resources expended	Revaluation gains	Transfers	At 31 March 2022
	£	£	£	£	£	£
Designated funds						
Langside development	115,976	-	-	-	-	115,976
COVID designated	-	-	-	-	-	-
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

	2023 £	2022 £
Charity	8,552,165	8,620,319
Subsidiary: Edwards Support Services Limited	80,846	62,074
	8,633,011	8,682,393

The following funds are designated:

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

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

- Beehive Extension: this fund is for the sensory room and therapy pool at the Centre. The sensory room is now completed and the remainder is for the specially adapted swimming pool (The Splash Appeal).
- Beehive restricted: general expenses just for The Beehive.
- Beehive activities: daily activities/therapies in the building and out in the community.
- Advice restricted: general advice expenses for the running of the service with some specific grants for those hard of hearing and those in extreme poverty.
- Lily's Place restricted: general expenses just for Lily's.
- Lily's Place equipment: equipment specific for Lily's.
- Coping with CHAOS restricted: general expenses for the provision of the service and related costs.
- Langside general and activities: daily activities specifically for Langside School.
- Langside equipment: equipment specifically for Langside.
- Supported Living events: monies raised for events.
- Supported Living gardening: monies raised from produce to continue gardening activities.
- Supported Living general: for the general use of this service.
- Projects/Shapes/Respite Bungalow: restricted to the children's services, Transitions, and Lawford Lodge young adult respite home.

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

23. Net assets by fund (Group)

	Unrestricted funds	Designated funds	Restricted funds	Total funds 2023	Unrestricted funds	Designated funds	Restricted funds	Total funds 2022
	£	£	£	£	£	£	£	£
Tangible assets	4,238,201	4,058,859	-	8,297,060	4,216,285	4,058,859	-	8,275,144
Investments	-	-	-	-	-	-	-	-
Current assets	2,396,433	115,976	357,399	2,869,808	2,345,197	115,976	347,635	2,808,808
Payables: Amounts falling due within one year	(2,467,075)	-	-	(2,467,075)	(2,329,122)	-	-	(2,329,122)
Payables: Amounts falling due after one year	(66,782)	-	-	(66,782)	(72,437)	-	-	(72,437)
Net Assets	4,100,777	4,174,835	357,399	8,633,011	4,159,923	4,174,835	347,635	8,682,393
Charity	4,020,011	4,174,835	357,399	8,552,245	4,139,046	4,174,835	347,635	8,661,516
Subsidiary: Edward Support Service	80,766	-	-	80,766	20,877	-	-	20,877
	4,100,777	4,174,835	357,399	8,633,011	4,159,923	4,174,835	347,635	8,682,393

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 2022/23 was £10,000 (2021/22 was £19,150).

25. Financial Risk Management

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

Liquidity risk

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

Customer Credit Exposure

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

Interest rate risk

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

26. Post Balance Sheet Events

The mortgage with Barclays was due for renewal on the 15th March 2023. The trustees decided to go to market and see if there were better deals. It was decided to move the mortgage to CAF Bank to reduce costs of renewal and benefit from lower interest rates in the future. To do this, an extension for six months was granted by Barclays, and the refinancing was completed on time on the 15th September 2023. The loan with CAF Bank is for £1,600k which pays the Barclays debt and all costs associated with refinancing.



Dorset's Disability Charity

diverseabilities.org.uk

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