

Summary of accounts year to 31 March 2019

Incoming Resources			
Voluntary income		£670,442	Breakdown of fundraising income
Activities for generating funds		£153,160	
Investment income		£7,449	Individuals £31,692
Income from charitable activities		£6,221,908	Corporate £83,698
Other Income		£33,733	Legacies £1,000
			Trusts & Council Grants £481,442
Total Annual Operating Income:		£7,086,692	Events £150,806
			Community Fund Raising £60,610
Expenditure			Gift Aid £12,000
Fundraising Costs		£301,760	Other Lottery and saleable goods £2,354
Charitable Activities		£6,771,230	
Total Annual Operating Expenses:		£7,072,990	Total £823,602
Total Surplus (Deficit):		£13,702	Fundraising Return on Investment 2.72:1
Current Reserves:			Current Debt: £1,801,637
	Restricted:	£98,872	(mortgage on purchased properties adapted for people with disabilities, pension deficit provision and a charge by the Talbot Village Trust on the purchase of one of the bungalows)
	Unrestricted:	£1,514,366	
	Designated	£2,698,921	
	Revaluation	£2,075,960	
Total Funds including property		£6,388,119	
	Fixed Assets	£7,109,481	
	Net current assets	£1,080,275	
	Creditors (>1year)	£1,801,637	
	Total Funds	£6,388,119	

At the 31 March 2019 unrestricted free reserves were £2,372,105 (includes unrestricted revaluation reserve of £857,739) which is equivalent to 4 months' forward expenditure which is in line with the charity's policy of holding between 3-4 months in unrestricted undesignated funds to cover any breakdown of the Local Authority and NHS funding.

Basic operational expenditure comes from statutory fees to provide specific commissioned services - Supported Living, Beehive Day Centre, children's respite home, Shapes domiciliary/transition service and Langside School. This funding is NOT sufficient to cover equipment; refurbishment; activities and play sessions we do with children, young people and adults; the information and benefits advice service and nursing care across all services. The remainder comes from trusts and foundations, local government grants, individual donations, events, businesses, the community and rental income. We must raise at least £900,000 each year which is essential to the sustainability and development of our work.

At any one time Diverse Abilities support over 400 children, young people and adults, with a variety of disabilities of varying ability levels, as well as their families. This range of services requires a large workforce to deliver the services, particularly as the level of people's disability often requires a one to one ratio of support, which is provided over a 24 hour period in some of the services. Diverse Abilities currently employs 447 people, comprising both full time and part time positions and zero hours staff, only 24 of which (including fundraising) are employed in the central administrative office. The remaining 423 are employed to directly deliver charitable activities.

Last year not only did Diverse Abilities provide 474 children and young people and 82 adults and their families with over 400,000 hours of support, but also 173 siblings and 927 people requested help through our benefits advice service.

Grants received in the financial year 1 April 2018 to 31 March 2019 raised through fundraising

Revenue Grants

Madison Foundation	250
Clare Milne Trust	7,000
Greenhall Foundation	1,000
Hudson Trust	500
Mitchell Earle Trust	1,000
Pignatelli Foundation	2,500
Steven Bloch Trust	300
Co-op Community Fund	5,785
Albert Hunt Trust	5,000
Cecil Bell Trust	200
Cooper Dean Foundation	5,000
Garfield Weston	15,000
Valentine Trust	15,000
Maria Bjornson Fund	1,500
Edgar Lee Foundation	250
Irving Memorial Trust	1,000
Sherborne Faith in the Community	400
Bruce Wake Trust	2,000
J R Asprey Foundation	250
Souter Trust	3,000
BBC CinN	15,852
John Lewis Committee	1,990
Sobell Foundation	5,000
St James's Place	20,000
Louis Ross Foundation	500
Percy Bilton Charity	4,243
Tesco Bags of Help	2,000
Twinkle Trust	500
Merlins Magic Wand	710
Tollard Trust	1,000
Outhwaite Trust	2,000
Miscellaneous	2,496
Council Grants	189,256
Sub Total	312,482

Beehive Capital Grants

Act Foundation	50,000
Bernard Sunley Foundation	25,000
Clothworkers Foundation	22,000
Wolfson Foundation	36,000
Ardwick Trust	200
Sunrise Foundation	21,110
Maria Bjornson Fund	8,500
Alchemy Foundation	1,500
Fine Family Foundation	1,000
Flaghead Trust	150
Tollard Trust	1,000
Richard Davies Foundation	2,500
	168,960
Revenue Grants	312,482
Beehive Capital Grants	168,960
Total Grants Received	481,442



Diverse Abilities Plus Limited

(A charitable company limited by guarantee)

Annual Report
&
Group Financial Statements
for the Year Ended 31st March 2019



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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: 1540805

Registered office: Barnabas Project Centre, 13-15 Manor Avenue, Parkstone, Poole, BH12 4LB

Chief executive officer: Mr M J Powell

Secretary: Mr J Kennar

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

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

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

Trustees

Mr A J Harrop
Retired as Chairman 3rd October 2018

Mr J A R Smith CBE
Appointed as Chairman 31st July 2018

Mr E J Kennar
(Hon Secretary)

Mr R Bavister
(Hon Treasurer)

Mr M E Davies

Dr J Peter

Ms L C Lucas Rowe
Appointed 23rd January 2019

Dr G Ridgway OBE

Mr N T Still

Mr G Knight

Report of The Trustees

The trustees (who are also the directors of Diverse Abilities Plus Limited for the purposes of company law) are responsible for preparing the trustees' Annual Report and the financial statements in accordance with applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), submit their report and audited financial statements for the year ended 31st March 2018. These financial statements have been prepared in accordance with the Statement of Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)- (Charities SORP (FRS102)).

Stucture, Governance and Management

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

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

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

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 C.E.O which includes the management accounts, a commentary on activity and the performance of the charity.

Risk Management

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

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

Pensions

The company operates a defined pension scheme which is currently in deficit, £123K has been provided for in the accounts being the deficit contributions payable by the charity over the next six years.

Employee Involvement

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

Key Performance Indicators (KPIs)

Each department has KPIs and they vary by department. There are always targets for finance, the operation, services and 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 2018/19 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 and 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

Shapes provide domiciliary support for children and young people in the family's home and out in the community. It also provides a transitions day care service at Lily's Place for ages 19- 25.

Coping with CHAOS

Coping with CHAOS (CWC) is a non-funded service that offers a variety of day and evening services to support not only children but the whole family by providing supported activities and events including other members of the family. The aim is to provide families the opportunity to enjoy and take part in activities which would normally be difficult for them to access.

Project my time and hangout

These projects focus on high activity in the school holidays and after school. The focus is to take children to enjoy a mixture of events and sessions with a real emphasis on fun and sensory wellbeing. This may include overnight camping breaks or short break accommodation. Typically, the children accessing this service will have profound needs and often require 1 to 1 support.

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 four local authorities. Fundraising is needed to support the school and supply specialist equipment not covered by fees.

Adult Services

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

Supported Living

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

The Beehive

The Beehive, our newly refurbished 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.

Advice Team

Our Advice Team seeks to help people find and access services and benefits in many cases representing individuals 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
- Help filling in forms.

Edwards Support Service

Edward 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 its residential properties and also supports the charity in health and safety. Edward Support Services received income from managing properties for a 3rd 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	£1,379
Providing respite care for children and young people	To support children and young people with disabilities while providing a break for parents	£727
Providing home or community support to children and young people	To support children and young people at home or out and about within the community to undertake activities they enjoy	£446
Providing care of adults in their own home	To deliver high quality 24/7 care for adults with disabilities and encourage independence	£3,088
Providing day and community-based service for adults	To support adults with disabilities to attend a day centre and undertake fun and stimulating activities	£800
Providing information and advice to people with health problems	To provide advice and information to those that are disabled or have a health condition	£92

Achievements and Performance

The charity offers a menu of services and choice to families as to what best meets their needs. Combined, thousands of individuals benefit from support either directly or through advice at Diverse Abilities. The breakdown overleaf gives an indication of the positive impact that the services have for families. It is also important to recognise that many of the children in the services go onto access Diverse Abilities adult services, with some having been with the charity for over 50 years.

The funding environment continues to be the biggest challenge. However, the charity has invested significant funds into the property portfolio and into restructuring in some areas to ensure the services are sustainable going forward.



Education

Langside School

Our specialist school supported 26 individuals and their families during 2018-19, providing 30,000 hours of support.

The school has had a 10% rise in pupil uptake during the financial year 2018 -19 with places being taken up through the pre-school 'Caterpillar Club.'

With 5 staff now working at the school, the school now plans to develop into a centre of excellence on the back of its recent 'outstanding' Ofsted rating.



6 year old Noah has been attending Diverse Abilities specialist school Langside for 2 years now. As well as being able to provide Noah with all his medical needs and facilitate his learning.

Mum Dani has been blown away by the individualised care he has received since being at the school "He is treated as an individual, it is all goal specific learning based on what he can achieve. They nurture the skills he has but also look ahead as to what he can achieve."

Noah recently enjoyed a boat trip out with friends from school and completed the Bournemouth Marathon 1Km race this year.

Children's Team

Lily's Place

Lily's Place has provided support to 52 children over the year, providing 30,886 hours of support to children and their families through day care sessions and overnight stays.

Over the year there have been 18 new starters to Lily's Place and 8 children and young people stopped accessing the service. 3 young people transitioned to different adult services, 2 have moved to residential placements, 1 moved out of the country, 1 left due to the service no longer being appropriate and sadly 1 child passed away.

Two of our youngest children enjoying some dress up and role play while spending time at Lily's Place. Both children have only started having respite at Lily's Place in the past year and have made great progress in managing sleep overs away from home.

Through accessing Lily's Place, they have been able to build and maintain a lovely friendship that ensures their time here is a positive and fun experience.

There have been many achievements over the year. One lady has made dramatic progress with her verbal skills now able to say more words with little support. She also wowed staff with her speedy recovery back to her bubbly self after undergoing major back corrective surgery.

A big success was the quick transition the youngest member of Lily's Place has made. Starting early in 2019 at the age of 3, she walks into the setting confidently, has made lots of friends and has no problem with overnight stays.

Children and young people enjoying a Disney themed day at Lily's Place. Both enjoyed being supported by staff to create their costumes so that we had our very own Belle and Ariel ready to sing along to classic Disney songs.



Haydn comes to Lily's Place for day care once a week he loves to spend his time accessing the community especially for meals out.

Haydn has built strong relationships with both staff and other young people and always arrives with a smile on his face and a plan for what he would like to do while here.

For his recent 17th birthday staff were able to plan a meal out for him and his closest friend at Lily's Place. His mum felt that this was a good example of how Lily's Place staff go above and beyond.

Children's Team

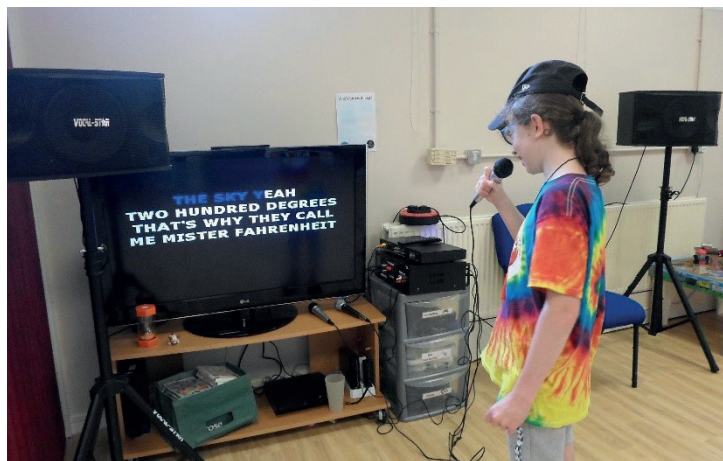
Project my time and hangout

Many children attend sessions and experience new activities that they would not have the opportunity to do if it was not for our service.

This financial year the service has supported 118 children and provided 2,582 hours of support to their families.

The service continues to run fun activities for the children, with a recent big hit being a pizza making day. The children loved the sensory feel of the dough when making their pizzas and enjoyed choosing their toppings. One pizza impressed the owner of the company Pizza with Love so much she put it on her menu!

The service has continued building its relationship with Merlin's Magic Wand and they have provided the team with tickets, contribution for travel enabling children to access theme parks and experiences they wouldn't usually be able to without our support.



One parent shared a singing workshop with children from Project as a way of saying thank you for all the support the service has given to her daughter so far. One child even performed a song from memory with no musical accompaniment, while others found the confidence to sing together – a big achievement!

Children's Team

Shapes

During the year, Shapes supported 24 individuals providing 7,634 hours of support. The team supported two people to transition to adult services and five new children started being supported.

The team also welcomed the opening of 'Lawford Lodge' a service which will provide support to families of young people and adults aged 18-25 who have physical and multiple learning disabilities.



Children's Team

Coping with CHAOS

Coping with CHAOS provides recreational and play opportunities for disabled children and their siblings from across Dorset. They come from a wide variety of social and economic backgrounds.

What makes Coping with CHAOS unique is that our approach fosters peer support amongst both parents and siblings who all participate in the different activities. The children often struggle to make friends, so it's important they have somewhere safe to socialise with other children. CHAOS provides a safe and friendly environment for them to have fun, grow in confidence and meet other people their own age. For many it is the only chance they get to go out and be sociable.

During this financial year 423 children with disabilities and their siblings attended activity sessions, providing 11,524 hours of support.

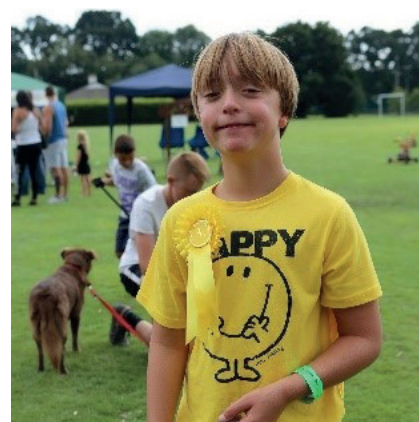
Sessions included soft play, trampolining, swimming, den building, minibeast safaris, visits to theme parks, cinema and bowling.

Play sessions around Dorset where they can play lots of games, do crafts and have access to toys, and the sensory room. Families have said how they have really enjoyed the addition of themed sessions to the programme of activities - The Great Chaos Bake Off and Chaos' Got Talent were recent successes.

In addition, we run regular parent support and training sessions twice a month, covering issues such as behaviour, anxiety and mindfulness as well as offering peer to peer support amongst the parents.

Having a child with disabilities can sometimes feel very lonely and isolating. The holiday period for most is a time when the family can go out and do things together, but for our families this can be a highly challenging time due to the level of personal support required. The service tries to keep costs as low as possible but with some of our children needing 1:1 support to ensure they get the most out of services this inevitably adds to the cost. Without the support of our funders such as the Valentine Trust, BBC Children in Need, the St James's Place Foundation, Garfield Weston Foundation, John Lewis, Bournemouth and Poole and Dorset Councils - and many others - more disabled children would be very isolated.

The service held a successful family fun day during the summer where many children and families attended.



Adult Services

Supported Living

The team supported 38 adults to live independently in their own home, providing 138,528 hours of care during this financial year.

A young person supported by the team, has been able to overcome his anxieties, gaining confidence to go out in the community more with support staff, while another young lady has learnt "sign a long" which has enabled her to develop better communication skills which has meant her needs are now being understood more quickly and more clearly.

Earlier on in the year, the team held a barn dance where a great time was had by the people they support, their families and the charity's staff.

Strong links are being formed between Supported Living and The Beehive Centre.

An example of this has been their support to an individual in an outreach capacity as their parent was admitted to hospital, they provided support during the parent's time in hospital and during the recovery at home.

Service achievements include several staff achieving diplomas in health and social care level 3 and gaining a 'good' rating in all areas in their CQC report.



Simon and Graeme were the first people to move into supported living 15 years ago. By receiving consistent care from the same Diverse Ability team leader, both have flourished and become well known members of the community. Simon is an AFCB season ticket holder and Graeme dotes on his dog. With a recent allotment secured they now look forward to growing their own fruit and veg.

Adult Services The Beehive

The Beehive Centre supported 43 people over this financial year, providing 62,608 hours of support.

A number of new services have begun running during this financial year including café sessions where individuals prepare, sell and serve food. A group of the people we support have been running a café and tuck shop at a local church. Every Wednesday they prepare and serve light lunches and snacks and the inevitable cakes. It is always well attended and this year they celebrated the first birthday of running the café. Some individuals have also become part of planning the menus for the Tuesday cookery sessions – which have proved very popular!

Other weekly activities taking place at the centre include wheelchair dancing, zumba, yoga, well being sessions and a recycle project that has been launched for the local community.

There have been big successes through physio with one individual now able to walk a short distance unaided, while another individual has enjoyed getting back in the pool after not going for years.

Future developments at the site include The Splash Appeal to raise funds for a state of the art hydro therapy pool to be installed.



Advice Team

The team has assisted 697 clients with varying issues during the course of the last financial year. Support has included assisting local people with disability benefits, lasting power of attorneys and providing advice via a telephone advice line.

Out of 64 disability benefit appeal cases, the team successfully helped 92% of clients win their appeals. A new telephone appointment service has recently been launched providing help with the completion of benefit applications and review forms, allowing Diverse Abilities to extend services to a wider area and helping those unable to leave the home.

There has been extremely positive feedback from clients throughout the year:

"From the first phone call I felt looked after and that somebody cared enough to help and support me. The Advisor was my rock at a very stressful time."



Volunteering

Volunteers are crucial for us. Whether they have five minutes, five hours, five days or five weeks to spare, every single volunteer makes a huge difference.

Over the year we have been thrilled to receive the support of 170 volunteers, whether on a one-off occasion or regularly providing their support in the services and to assist fundraising.

Corporate volunteers from a number of different local groups and businesses supported us, including Bournemouth University, LV=, Screwfix and J.P Morgan.

Volunteering roles have included helping at our services, collecting Christmas trees, supporting the team at fundraising or community events and bucket collections.



Fundraising

Total fundraising income over this financial year was £823,602.

During the financial year we received support from many local companies, developing excellent corporate relationships through partnerships and sponsorship. These included partnerships with Colten Care, The Dolphin Centre, Castlepoint, Global and Purbeck Ice-cream and sponsorship from Dixon Stewarts, Quantuma, Lush, Forelle Estates and Franses Jewellers as well £15,000 of donations from Stewarts Garden Centre who chose us as their charity of the year. We also hosted our very first Business Breakfast raising the profile of the charity in the local business community.

We attended many community events including Harry Paye Day and Wimborne Folk Festival as well as the opportunity to organise our own Charborough Open Gardens Event. Our third Christmas Tree-cycling campaign was a great success raising £8,270 and we gained the support of a new Sandbanks fundraising committee, Helping Hands all of which helped us raise funds to pay for much needed services items including a medicine cabinet, a variety of sensory toys, a bed surround and a shower chair.

Overall the events team engaged with 1400 event participants across ten successful events including the second year of the Dorset 3 Peaks trek which doubled in numbers, our second Dorset Neon Run, our iconic Gala Ball which had a Parisian theme and raised over £93,000 the Rugby Lunch which raised over £31,000 and our very first Christmas Carol Concert at Wimborne Minster with readings from Kate Adie and the Lord Lieutenant of Dorset. We also had participants in Ride London, the Great South Run and Bournemouth Marathon Festival and held a very successful Garden Party kindly hosted at Hammoon House which engaged with a new group of supporters and raised over £10,000 for our Splash Appeal.





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 reserve 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 and CEO plan to undertake new projects; these will be funded from available funds with any additional finance being generated from fundraising or from loans as required.

The reserve policy is reviewed to identify the risks of projects and the day to day operation and the 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 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 dependents and a potential downturn in donations due to social, political and economic factors and possible 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 both workers and dependents 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 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 debts 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 2019 was £6,388,119 (2018: £5,906,358) of which £98,872 (2018: £512,727) is restricted and £3,917,142 is designated (2018: £3,725,465) Designated funds include revaluation reserves of £1,218,221 (2018: £1,218,221) on designated properties being Langside, The Beehive and Lily's Place.

Unrestricted, undesignated reserves currently stand at £2,372,105 (2018: £1,668,166.) This represents 4 months forward expenditure which is in line with the charity's policy of holding between 3-4 months in unrestricted undesignated funds to cover any breakdown of the Local Authority and NHS funding.

The accounting policy regarding the apportionment of central costs takes account of the actual costs incurred in supporting each service. As the number of service users, and hence fee income, is broadly a measure of central support needs, the recharge is set as a percentage of each service's 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 give of their time freely and no trustee remuneration was paid in the year. 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 a 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.

Plan for future periods

- 2018/19 was a development year for the buildings and the services within them. Barnabas, now renamed The Beehive, saw completion of the main building and now offers facilities to push the boundaries of the individuals who attend, through the activities that take place. The last phase is to achieve a state of the art sensory and experience room, incorporating cutting edge technology. This is planned to be installed in the third quarter of 2019/20.
- Following on from the above, Diverse Abilities launched The Splash Appeal to raise funds for a dedicated therapy pool to be installed at the newly refurbished Beehive site. With a designated Board already in place for the appeal events and activities are now being scheduled to raise funds. There is significant interest so far. Once in place, the asset will benefit a large proportion of the local community with disabilities.
- Lawford Lodge was launched in July 2019. It offers respite care for young adults who can no longer access children's services. The building is equipped with overnight facilities.
- Langside School's building has been invested in internally, with plans for external work to take place next year, including specialist play equipment being installed to complement the new sensory garden.



Fixed Assets

The domestic portfolio has been revalued at the end of the financial year see note 12 to the accounts, while the development of Langside School and The Beehive Centre continues, it is the opinion of the trustees not to revalue the non-domestic property this year.

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 19 is also hereby approved.



John Smith - Chairman

Date: 23/9/19

Diverse Abilities Plus Limited

Strategic Report

- This year (2018/9) was a big year for moving forward in line with the charity's strategic objectives. This involved large projects with The Beehive Centre and Langside School receiving significant upgrades to the fabric of the buildings; the central office has moved to Langside and several improvements were made to residential properties. These projects ensure the standards of the service quality can be met by having modern facilities and have been a great achievement for the year.
- All the services have a good or above rating from the relevant inspectorates in the charity's children and adult services. With funding under constant pressure, it is a great achievement for these quality standards to remain high.

Below are the five key strategic objectives for Diverse Abilities;

1. Grow Lily's Place and Lawford Lodge following the successful re-development of these buildings.
2. Continue the development programme at The Beehive Centre, with the implementation of the sensory room and progress The Splash Appeal to raise funds for a therapy pool to be installed.
3. Continue to develop the Langside School campus with an external play area offering new facilities to the pupils.
4. Meet the quality standards set out by the quality committee to work to the highest standards.
5. Find funding solutions and increase fundraising to ensure the services are financially sustainable.

Independent Auditor's Report to the Trustees of Diverse Abilities Plus Ltd

Opinion

We have audited the financial statements of Diverse Abilities Plus Limited (the 'Parent charity') and its subsidiary (the 'group') for the year ended 31 March 2019 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 2019 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 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 ongoing concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you in which:

the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on 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 have 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 charitable company and its 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 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 18, the trustees (who are also 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as an on - 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 charitable company or to cease operations, or have no realistic alternative 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.

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/ auditors responsibilities](http://www.frc.org.uk/auditors-responsibilities). 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 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.



Nicholas Fernyhough
Senior Statutory Auditor

for and on behalf of
Saffery Champness LLP
Chartered Accountants
Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY
Statutory Auditors

Date: 26/9/19

Diverse Abilities Plus Limited
Group Statement of Financial Activities (including Income and Expenditure Account)
for the Year Ended 31 March 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	2018 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	113,797	556,645	670,442	757,045
Incoming resources from charitable activities	3	6,221,908	-	6,221,908	5,982,560
Other trading activities	4	153,160	-	153,160	144,278
Investment income	5	7,449	-	7,449	11,834
Other incoming resources	6	33,733	-	33,733	2,981
Total incoming resources		6,530,047	556,645	7,086,693	6,898,698
Resources expended					
Costs of generating funds					
Costs of generating voluntary income		251,187	50,574	301,760	350,269
Charitable activities	7	6,415,162	356,068	6,771,230	6,625,632
Total resources expended		6,666,349	406,642	7,072,990	6,975,901
Net expenditure before transfers		(136,302)	150,003	13,702	(77,203)
Transfers					
Gross transfers between funds	22	563,858	-563,858	0	-
Other recognised gains/(losses)					
Gain on Revaluation of Fixed Assets for companies own use		468,059		468,059	
Gains/(losses) on revaluation of investment assets	8	0		0	(1,224)
Net movements in funds		895,615	(413,855)	481,761	(78,427)
Reconciliation of funds					
Total funds brought forward	22/23	5,393,631	512,727	5,906,358	2,984,785
Total funds carried forward	22/23	6,289,246	98,872	6,388,119	5,906,359

Diverse Abilities Plus Limited (Registration number: 1540805)
Group Statement of Financial Position at 31st March 2019

	Note	2019	2018
		£	£
Fixed assets			
Tangible assets	12	7,109,481	6,114,083
Investments	13	-	198,710
		7,109,481	6,312,793
Current assets			
Stock and work in progress		11,040	16,267
Receivables	14	713,418	989,189
Cash at bank and in hand		1,053,094	1,138,070
		1,777,552	2,143,526
Payables: amounts falling due within one year	15	(697,277)	(711,430)
Net current assets		1,080,275	1,432,096
Total assets less current liabilities		8,189,756	7,744,889
Payables: amounts falling due after more than one year	16	(1,801,637)	(1,838,531)
Net assets		6,388,119	5,906,358
The funds of the charity:			
Restricted funds in surplus	22/23	98,872	512,727
Revaluation Reserve	22/23	2,075,960	1,607,901
Unrestricted income funds	22/23	1,514,366	1,278,486
Unrestricted Designated Funds	22/23	2,698,921	2,507,244
Total charity funds		6,388,119	5,906,358

Approved by the Board on 23/4/19 and signed on its behalf by:



Mr J Smith (Chairman)
Trustee

The notes on pages 28-43 form an integral part of these financial statements

Diverse Abilities Plus Limited (Registration number: 1540805)
Company Only Statement of Financial Position at 31st March 2019

	Note	2019	2018
		£	£
Fixed assets			
Tangible assets	12	7,100,922	6,110,663
Investments	13	-	198,711
		7,100,922	6,309,374
Current assets			
Stock and work in progress		11,040	16,268
Receivables	14	734,008	1,034,150
Cash at bank and in hand		1,021,795	1,083,856
		1,766,843	2,134,274
Payables: amounts falling due within one year	15	(692,691)	(705,179)
Net current assets		1,074,152	1,429,095
Total assets less current liabilities		8,175,074	7,738,469
Payables: amounts falling due after more than one year	16	(1,801,637)	(1,838,531)
Net assets		6,373,437	5,899,938
The funds of the charity:			
Restricted funds in surplus	22/23	98,872	512,727
Revaluation Reserve	22/23	2,075,960	1,607,901
Unrestricted income funds	22/23	1,499,684	1,661,746
Designated Funds	22/23	2,698,921	2,117,564
Total charity funds		6,373,437	5,899,938

Approved by the Board on 23/9/19 and signed on its behalf by:



Mr J Smith (Chairman)
Trustee

The notes on pages 28-43 form an integral part of these financial statements

Diverse Abilities Plus Limited
Group Cash Flow Statement for the Year Ended 31 March 2019

	Note	2019	2018
		£	£
Net cash flow from operating activities	20	383,599	441,539
Returns on investments and servicing of finance	5	7,449	11,834
Capital expenditure and financial investment			
Purchase of tangible fixed assets	12	(684,839)	(114,939)
Proceeds/Loss from Sales /deposals of tangible fixed assets			129,626
Proceeds from Sales of investments		198,710	247,595
Purchase Investments		0	(8,927)
Cash outflow before management of liquid resources and financing		(95,082)	706,728
Financing			
New loans	16	10,106	1,629,090
Repayments	16	0	(1,616,428)
Decrease in cash		(84,976)	719,390

Reconciliation of net cash flow to movement in net funds

	Note	2019	2018
		£	£
Increase/(decrease) in cash in the year	20	(84,976)	719,390
Net funds at the start of the year	20	1,138,070	418,680
Net funds/(debt) at the end of the year	20	1,053,094	1,138,070

Diverse Abilities Plus Limited

Notes to the Financial Statements for the Year Ended 31st March 2019

1. Accounting Policies

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

Basis of preparation

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

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The financial statements are prepared on a going concern basis and under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Going Concern

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

Group financial statements

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

Fund accounting policy

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

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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

Further details of each fund are disclosed in note 26.

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).

Resources expended

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

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

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

Allocation of costs

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

Fixed assets

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

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

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows. There has been a change in accounting estimate in the 2016/17 financial year to 1% from 2% on property as described in note 13.

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 slowmoving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Trade receivables

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

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

Cash and cash equivalents

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

Trade payables

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

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

Borrowings

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

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

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

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

Provisions

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

Financial Instruments

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

Employee benefits

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

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

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

Pensions

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

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

As described in note 20 Diverse Abilities Plus has a contractual obligation to make pension deficit payments of £21k pa over the period to January 2025, accordingly this is shown as a liability in these accounts. The total of contractual future deficit funding payments is discounted to an estimated current value. The discount rate chosen is the redemption yield on a UK government bond of approximately the same duration as the liability.

Operating leases

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

2 Voluntary Income

	Unrestricted Funds	Restricted Funds	Total funds 2019	Total funds 2018
	£	£	£	£
Donations	101,797	75,202	176,999	172,103
Gift Aid Reclaimed	12,000	-	12,000	12,378
Grants	-	481,443	481,443	572,564
	113, 797	556, 645	670,442	757,045

Voluntary Income was £670,442 (2018:£ 757,045) of which £555,645 was attributable to restricted funds (2018: £638,484) and £101,837 was attributable to unrestricted funds (2018:£118,561).

3. Incoming resources from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Rental Income	231,705	-	231,705	257,428
Langside school fees	1,355,375	-	1,355,375	1,365,234
Children's services	903,983	-	903,983	681,873
Adults' services	3,619,897	-	3,619,897	3,533,147
Advice	60,381	-	60,381	80,535
Transport	50,567	-	50,567	64,343
	6,221,908	-	6,221,908	5,982,560

All income from Charitable Activities in the current and prior year was unrestricted

4. Other Trading Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Fundraising Events	153,160	-	153,160	144,278

All income from Charitable Activities in the current and prior year was unrestricted

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£
Income From Listed Investments	6,188	-	6,188	11,221
Interest on Cash Deposits	1,261	-	1,261	613
	7,449	-	7,449	11,834

All income from other investment Income in the current and prior year was unrestricted

6 Other Incoming resources

	Unrestricted Funds	Restricted Funds	Total funds 2019	Total funds 2018
	£	£	£	£
Facility management Income	28,035	-	28,035	-
Other income	5,699	-	5,699	2,981
	33,733	-	33,733	2,981

All income from other incoming resources in the current and prior year was unrestricted

7. Analysis of charitable activities

	Charitable Activities	Total Funds 2018	Total Funds 2017
	£	£	£
Employment costs (inc Agency)	5,687,493	5,687,493	5,618,238
Establishment costs	232,690	232,690	217,880
Other Operating Costs	521,764	521,764	471,518
Teaching and educational supplies	3,877	3,877	5,515
Transport Costs	33,727	33,727	30,112
Publicity and Marketing	84,023	84,023	56,319
Legal and professional costs	24,888	24,888	25,422
Bank charges/Loan Interest	54,051	54,051	53,732
Depreciation of tangible Non Current Assets	153,365	153,365	160,882
Bad Debts Provision	(24,646)	(24,646)	(13,984)
Corporation Tax			
	6,771,231	6,771,231	6,625,632

Charitable activities was £6,77,231 (2018: £6,625,632) of which £356,067 were attributable to restricted funds (2018: £433,343,) and £6,415,164 were attributable to unrestricted funds (2018:£6,192,289).

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

	Staff costs	Depreciation	Other	Total 2019	Total 2018
	£	£	£	£	£
Direct costs	5,316,502	145,846	539,960	6,002,308	5,737,711
Support costs	370,990	7,519	390,414	768,923	887,921
Charitable activities	5,687,493	153,365	930,374	6,771,231	6,625,632

8. Other recognised gains/(losses)

	Unrestricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£
Loss on revaluation of investments			
Revaluation of Fixed Assets	468,059	468,059	(1,224)
	468,059	468,059	(1,224)

All income from other recognised gains and losses in the current and prior year was unrestricted.

9. Trustees' remuneration and expenses

No trustees received any remuneration during the year. No expenses were paid on behalf of the trustees (2018:£nil).

10. Net expenditure

Net expenditure is stated after charging:

	2019	2018
	£	£
Auditors' remuneration –audit services	13,800	10,500
Auditors' remuneration –other services	3,000	500
Depreciation of tangible Non Current Assets	153,365	160,882
Loss on disposal of Fixed Assets	4,133	

11. Employee remuneration

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

	2019	2018
	no.	no.
Central office	26	25
Langside school	54	52
Children's services	148	160
Adult services	177	179
Advice services	6	7
Directors	9	10
	420	433

The aggregate payroll costs of these persons were as follows:

	2019	2018
	£	£
Wages and salaries (ex Agency)	5,093,250	5,172,028
Social security Inc. Apprenticeship levy	336,169	380,203
Other pension costs	69,804	84,190
	5,499,223	5,636,421

Senior employees

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

	2019	2018
	no.	no.
£70,001-£80,000	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 £80,000 (2018 £80,000) During the year, defined contribution pension contributions on behalf of this staff member amounted to £4,000 (2018: £4,000).

There were no termination payments incurred in the period to March 2019 (2018 £48,329) statutory redundancy (2018 £40,329) payment in Lieu of notice (2018 £7,964) National Insurance and holiday.

12. Tangible Non Current Assets (Group)

	Freehold interest in land and buildings	Motor Vehicles	Equipment and fittings	Gifted Assets	CWIP	Pictures at leasehold	Total
	£	£	£	£	£	£	£
Cost or Valuation:							
As at 1 April 2018	6,069,836	156,409	1,122,243	451,090	45,091	11,630	7,856,299
Additions	610,070	-	47,178	11,960	15,631	0	684,839
Revaluation	341,784	-	-	-	-	-	341,784
Transfer	45,091	-	-	-	(45,091)	0	0
Disposals		(43,769)	(255,844)	-	-	(11,630)	(131,100)
As at 31 March 2019	7,066,781	112,640	913,577	463,050	15,631	0	8,571,679
Depreciation:							
As at 1 April 2018	249,769	150,559	904,100	426,158	0	11,630	1,742,216
Revaluation	(126,275)	-	-	-			(126,275)
Eliminated on disposals	-	(43,282)	(252,196)			(11,630)	(307,108)
Charge for the year	45,771	2,217	89,395	15,982			153,365
As at 31 March 2019	169,264	109,494	741,299	442,140		0	1,462,197
Net book value:							
31 March 2019	6,897,516	3,146	172,278	20,910	15,631	0	7,109,481
31 March 2018	5,820,067	5,850	218,143	24,932	45,091	0	6,114,083

	2019	2018
	£	£
Charity	7,100,922	6,110,663
Subsidiary: Edwards Support Services Limited	8,559	3,420
	7,109,481	6,114,083

The freehold interest in land and buildings includes both residential and non residential properties employed in the provision of the charity's services. The residential properties were re-valued at 31 March 2019 by Management using external third party data. The non Residential Properties were valued as at 31st March 2011 by Christchurch surveyors ltd (Registered R/C's valuer) these have not been revalued due to ongoing work on these facilities throughout the year.

13. Investments held as Non Current Assets (Group)

Listed investments £

Market value

As at 1 April 2018	198,710
Additions (dividends and interest)	6,189
withdrawal	(204,899)
Revaluation	

As at 31 March 2019	198,710
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Net book value

As at 31 March 2019	0
As at 31 March 2018	198,710

All investment assets were held in the UK. Investment assets were moved as a result of Board decision to liquid assets March 2019

Subsidiary (Charity)

The charity also owns the single share issued by its subsidiary company.

Name of undertaking	Registered office	Class of share held	% Held
Edwards Support Services Limited	Langside School, Langside Ave, Poole BH12 5BN	Ordinary	100

The activity of the above company continues to be the provision of supported living accommodation for adults with disabilities.

14. Receivables

	Group 2019 £	Charity 2019 £	Group 2018 £	Charity 2018 £
Amount due from group undertaking	-	42,722	-	54,512
Trade receivables	628,988	619,186	792,582	791,780
Prepayments and accrued income	84,429	72,100	196,607	187,858
	713,418	734,008	989,189	1,034,150

15. Payables: Amounts falling due within one year

	Group 2019	Charity 2019	Group 2018	Charity 2018
	£	£	£	£
Bank loans (secured)	-	-	-	-
Trade payables	129,394	131,195	150,829	149,167
Taxation and social security (Inc VAT)	93,532	92,569	122,580	120,392
Other payable	-	-	-	-
Accruals and deferred income	453,351	447,927	417,021	414,620
Pension deficit (see note 20)	21,000	21,000	21,000	21,000
	697,277	692,691	711,429	705,179

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

	2019	2018
	£	
Bank loans (secured)	1,639,196	1,629,090
Other Loans	60,000	60,000
Pension deficit (see note 20)	102,441	149,441
	1,801,637	1,838,531

The bank loans are secured by a fixed charge over fixed assets and rental income and a floating charge over all present and future undertakings and assets. Other loans are secured against the residential property for which the loan funds were used to purchase. Included in the Payables are the following amounts due after more than five years:

A capital break has been taken on the mortgages to the financial year ended 2019/20

	2019	2018
	£	£
After more than 5 years to be: £nil. Loan repayable March 2023	-	-

17. Capital commitments

There are no capital commitments at the year end except the 2.5% retention for the Barnabas Build from the main contractor which has been accrued in CWIP £10,760 (2018 £238,648).

18. Operating lease commitments

As at 31 March 2018 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:	Land and Buildings		Other	
	2019	2018	2019	2018
	£	£	£	£
Within one year	48,096	87,350	10,797	10,797
Within two and five years	36,041	51,650	15,525	26,322
Over five years	-	-	-	-
	84,137	139,000	26,322	37,119

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 charity to the scheme and amounted to £76,434 (2018 £51,866)

Defined benefit pension scheme

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

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

The most recent completed three year valuation was as at September 2017. The result of the valuation showed that the actuarial value of the assets was £795m, liabilities of £926m and a deficit of £131.5m.

Diverse Abilities Plus has been advised that it will need to make annual deficit contributions of £20K from April 2019. These payments will increase by 3% per annum from 1 April 2020. 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 6 years ending January 2025.

Reconciliation	2019
	£
Provision at start of period	170,441
Deficit contribution paid	(21,432)
Remeasurements - amendments to the contribution schedule	(25,568)
Provision at end of period	123,441
Due within 1 year	21,000
Due after 1 year	102,441

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

	2019	2018
	£	£
Net incoming/(outgoing) resources	481,761	(78,427)
Adjustments for		
Investment income	(7,449)	(11,834)
Depreciation, amortisation and impairment charges	153,365	160,882
(Profit) /Loss on Sale on Non current Assets	4,135	(4,970)
Movement on Stock		
Revaluation of Investments	(468,059)	1,224
Revaluation of Freehold property		
Movement in Working Capital		
Decrease/(increase) in Receivables	275,772	(2,334)
(Decrease)/increase in Payables	(61,153)	(376,998)
Movement on Stock	5,227	0
	383,599	441,539

21. Related parties

Controlling entity

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

Related party transactions

Mr J Kennar is a director of this company and is a shareholder of Talking Legal Practice Limited and EJK consultancy, Solicitors, Talking Legal supplied legal services to ESS to the value of £158 and DAP of £1,238 in 2018/9 Total £1,396 (2018: total £410).

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 £0 and DAP Company of £1,590, Total £1,590 (2018 £1,820).

In 2018 There was a donation of £250,000 from the Burry Charitable Trust of which J Kennar is also a trustee but who abstained from voting when this matter was put to the trustees for approval.

Edwards Support Services Limited

The charity owns 100% of the issued share capital of Edwards Support Services Limited, a company incorporated in England and Wales. The principal activity of the company is that of property management.

Description of funds:

The following funds are designated

Langside –General - This refers to monies and grants that are made available from the Government and donations for use during the school year

Langside –Development - This fund was established by the parents of a pupil who attended Langside School (£200K) . The purpose of the fund is for the development of the School and its facilities.

Property Fund and Barnabas dilapidation Fund - funds to improve and protect the property which is owned without which the charity would be unable to provide a lot of the core services and relates to Langside school, Barnabas day centre and Lily's Place, respite/residential facility.

22 Analysis of funds (Group and Charity)

	TOTAL				
	At 1 April 2018	Incoming resources	Resources expended	Revaluation Gains	At 31 March 2019
Designated funds					
Langside development	200,000		21,293		115,976
Langside general	69,929				69,929
Freehold Property	1,952,315				2,582,945
Barnabas Dilapidation	285,000				285,000
Revaluation Reserve	1,218,221				1,218,221
attributable to the designated properties					
	3,725,465		21,293		3,917,142
General Funds					
Revaluation Reserve	(389,680)	-		468,059	(857,739)
Unrestricted income fund	1,278,486	6,530,047	6,645,055		1,514,366
Restricted funds					
Beehive Extension*	466,586	187,950	51,478		35,450
Beehive Restricted*		10,561	2,087		8,474
Beehive Activities*		18,106	18,106		
Advice (Disability Wessex)		4,040	3,040		1,000
Lily's place Restricted		515	515		
Lily's place Equipment		4,170	2,387		1,783
Coping With Chaos - Restricted	32,500	209,287	224,287		21,250
Langside General and Activities		13,520	2,167		11,353
Langside Equipment	7,353	12,431	9,275		10,509
SL Events	5,271	5,695	3,530		7,436
SL Lulworth Gardening	509		141		368
SL General	508	3,270	3,778		
Projects/ Shapes Respite Bungalow		87,100	85,850		1,250
	512,727	556,645	406,642		98,872
	5,906,358	7,086,692	7,072,990	468,059	6,388,119

* Previously Barnabas

* Supported Living

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

Barnabas Extension - this fund is for the for the building extension the Beehive (previously Barnabas) centre which has now been build but is continuing raising funds for the installation of a sensory room and eventually a specially adapted swimming Poole (The Splash Appeal).

Barnabas Restricted - general expenses just for Barnabas

Barnabas Activities - daily activities in the building and out in the community

Advice (Disability Wessex) Restricted - general advice expenses

Lily's Place Restricted - general expenses

Lily's Place Equipment - equipment specific for Lily's

Coping With Chaos restricted - the provision of the service

Langside General and Activities - specifically for Langside School

Langside Equipment - donated/fundraised income for equipment in Langside

Supported Living Events - monies raised from events

Supported Living Gardening - monies raised from produce to continue the gardening activates

Supported Living General - for the general use of this service

Projects/ Shapes/Respite Bungalow - grants restricted to these services and the development of the new facility at Lawford Lodge young adult respite house.

The following restricted Funds received donations during the year from many sources including the following:

Barnabas (Now the Beehive)Extension Fund - includes donations from the Clothworkers Fund, Bernard Sunley Charitable Foundation , Wolfson Foundation, The Act Foundation and the Ardwick Trust

Coping with Chaos - supported by the Valentine Trust, Garfield Weston, BBC Children in Need, Bournemouth Poole and Dorset Councils, The Cooper Dean Foundation , Bruce Wake Trust, the St James Place Foundation, The Sobell Foundation, John Lewis Charity Committee, Bruce Wake Trust , Souter Trust and others.

The Beehive(Barnabas) Sensory Room - supported by the Sunrise Foundation, Maria Bjornson Fond and the Alchemy Foundation.

Beehive Activites - supported by Clare Milne Trsut, Pignatelli Foundation , Co-op Community and others.

23. Net assets by fund (Group)

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
Tangible assets	3,308,315	3,801,166	-	7,109,481	6,114,083
Investments		-	-		198,710
Current assets	1,562,703	115,976	98,872	1,777,552	2,143,526
Payables: Amounts falling due within one year	(697,277)	-	-	(697,277)	(711,430)
Payables: Amounts falling due after 1 year	(1,801,637)	-	-	(1,801,637)	(1,838,531)
Net Assets	2,372,105	3,917,142	98,872	6,388,119	5,906,358
Charity	2,446,710	3,917,142	98,872	6,462,724	5,807,725
Subsidiary: Edward Support Services Limited	(74,606)	-	-	(74,606)	98,633
	2,372,105	3,917,142	98,872	6,388,119	5,906,358

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 2018/19 was £ 740 (2017/18 was £4,720).

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. This 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.