

Financial Statements
Year Ended 31 March 2022
(Trading to 31 July 2021)
Dame Hannah Rogers School
Registered Charity No. 306948



Contents

Report of the Trustee	3
Introduction.....	3
Directors – Dame Hannah Rogers Trust 2019 Limited (11878746) to 31 July 2021.....	4
Directors & Trustees – Dame Hannah Rogers Trust 2019 Limited (11878746) and Charity (1194836) from the 1 August 2021	4
Officers and Key Employees of Dame Hannah Rogers School to 31 July 2021	4
Structure, Governance and Management	5
Appointment of Directors to the Corporate Trustee Board.....	5
Organisation	5
Our history.....	5
COVID-19 Pandemic – Summary service impact to 31 July 2021	7
COVID-19 Pandemic – Financial challenges & impact mitigation measures to 31 July 2021	8
Trading Companies to 31 July 2021	8
Risk Management.....	8
Public Benefit.....	9
Financial review - Overview	14
Financial review - Going Concern	14
Reserves policy	14
Pay policy statement to 31 July 2021	14
Senior Leadership Team:	15
Fundraising practices	15
Trustee’s responsibilities in relation to the financial statements	15
Auditor.....	16
Independent Auditor’s Report	17
Independent Auditor’s Report	18
Independent Auditor’s Report continued	19
Independent Auditor’s Report continued	20
Statement of Financial Activities	21
Balance Sheet	22
Notes and Accounting Policies	24

Report of the Trustee

Introduction

The Trustee Board is pleased to present the annual report together with the financial statements of Dame Hannah Rogers School (the Charity) for the year ending 31 March 2022. The financial statements report the position of the charity for the period to 31 July 2021 at which point the operation of the charity was transferred to Dame Hannah Rogers Trust 2019 Limited. The results of Hannahs (1988) Ltd and Hannahs Ltd have been consolidated in full in the Dame Hannah Rogers Trust 2019 Limited financial statements for the year ended 31 March 2022.

As you read the following financial information, the Trustee Board hopes you will also sense the courage, determination and vitality of our truly inspirational disabled adults and their families.

Charity number	306948
Registered Office	Woodland Road Ivybridge Devon PL21 9HQ
Auditor	PKF Francis Clark Chartered Accountants North Quay House Sutton Harbour Plymouth PL4 0RA
Solicitors	Tozers Solicitors LLP Broadwalk House Southernhay West Exeter Devon EX1 1UA
Insurance advisors	Marsh Commercial 3 rd Floor 26 Lockyer Street Plymouth PL1 2QW
Charity Website	www.discoverhannahs.org

Directors – Dame Hannah Rogers Trust 2019 Limited (11878746) to 31 July 2021

The Charity (306948) has a single Corporate Trustee, Dame Hannah Rogers Trust 2019 Limited, (“the Corporate Trustee”) which is a company limited by guarantee, not having a share capital.

It is registered in England and Wales, with company number 11878746. It is governed by its Memorandum and Articles of Association as incorporated on 13 March 2019 as amended by special resolutions dated 26 November 2020 and 20 April 2021.

The following persons were Directors of the Corporate Trustee during the whole of the year ended 31 March 2022, unless otherwise stated:

Ian Cowley	Chair (Appointed Vice Chair 27 July 2021, Appointed Chair 12 October 2021)
Professor David Coslett	Chair (Retired from the Board 12 October 2021)
Paul Boys	Director
Simon Morris	Director
Chris Erwood	Director
Judith Gentry	Director (Appointed 30 April 2021)

Directors & Trustees – Dame Hannah Rogers Trust 2019 Limited (11878746) and Charity (1194836) from the 1 August 2021

The Corporate Trustee was registered as a charity, in its own right on the 17 June 2021 – with charity number 1194836.

On the 31 July 2021 all of the assets and liabilities of the Charity were transferred to the Corporate Trustee in order to provide the Charity with a modernised and incorporated legal structure. Following the transfer the Charity (306948) continues to remain in existence as a dormant entity.

The Directors and Trustees of the Corporate Trustee are as stated above.

Officers and Key Employees of Dame Hannah Rogers School to 31 July 2021

James Derrick	Director of Finance & Company Secretary
Wayne Fulton	Director of Adult Services
Marc Chudley	Registered Manager (Hannahwood Transitions & Hannahwood Mews)
John McDonald	Registered Manager (Arthur Care Home)
Helen Vallis	Senior HR Advisor (Retired 30 April 2022)
Daniel Burke	Head of Fundraising & Retail

Structure, Governance and Management

The Charity is governed by a Charity Commission Scheme dated 3 June 2021.

Appointment of Directors to the Corporate Trustee Board

All Directors are invited to nominate new Directors, taking into consideration the broad skills base required for effective governance. The nominated Directors are then interviewed by the Chair who will make their recommendation to the full Board of Directors. All Directors receive an induction which consists of an orientation covering a tour of the organisation, a comprehensive 'Trustee Pack' which includes the business plan and budget, regulatory reports, operational reports, annual accounts, code of conduct, and relevant financial information. Directors are asked to sign a contract and are encouraged to engage in training events which will facilitate good practice and understanding when undertaking their role.

Organisation

The Board of Directors of the Corporate Trustee administers the Charity and the number of meetings per year is a minimum of four.

Members of the Corporate Trustee Board have a range of specialist knowledge and access to expertise in areas relevant to the Charity e.g. Financial, Land & Property, Commissioning, Healthcare, Social Care, Fundraising, Legal, Retail, Human Resources and Partnerships.

The Executive team with close Trustee oversight leads the operations of the Charity with delegated authority for the finance, care, and other operational matters.

The Charity operates from one main site in Ivybridge (at this site since 1958).

Our history...

Dame Hannahs was founded over 250 years ago and is one of the oldest charities in the UK. Throughout the proud history of the Charity, the aim has always been simple: to help enrich and empower the lives of children and adults in need. Today the legacy is now helping and improving the lives of young adults from all over the South West and further afield.

1718 Dame Hannah was born and then brought up in Cornwall

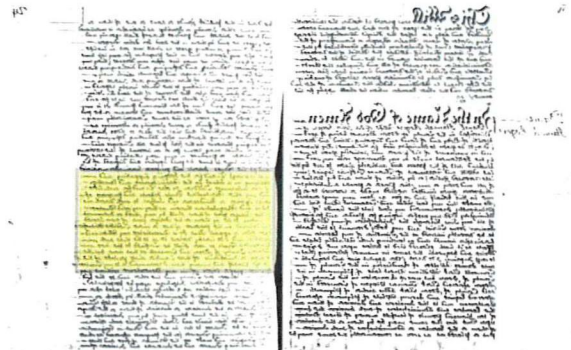
1742 She moved to Devon when she married John Rogers, who later became Sir John Rogers MP. They never had children but Hannah had a passion for working with and helping children

1766 Hannah died on 18 April leaving £10,000 in her Last Will and Testament

1767 Her legacy was invested in the founding of the Dame Hannah Rogers Trust

1787 The first school was established. The aim of the Dame Hannah Rogers Trust, also known as Dame Hannahs, was to help the poor and unfortunate children of Plymouth and this vital work continued for many years

1887 Lord Blachford (Hannah's descendant) presented Blachford Manor to the Trust



1925 Dame Hannahs opened one of the UK's first orthopaedic hospitals/schools in Ivybridge



1949 The school welcomed 27 children with Cerebral Palsy

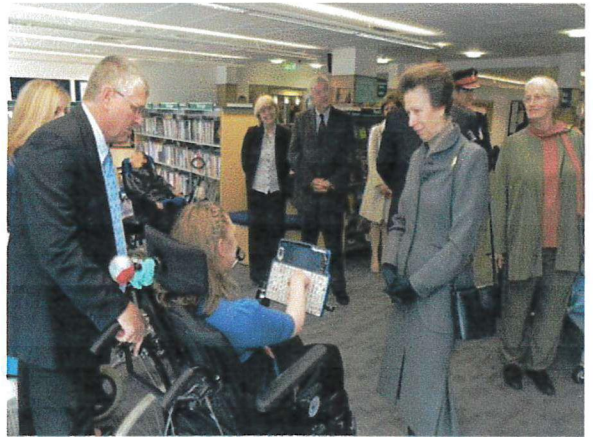
1958 Dame Hannahs was the first to open a school for children with Cerebral Palsy. We started with 50 children and went on to enable and enrich the lives of hundreds of disabled children and their families

1959 HM The Queen Mother officially opened the school

1989 Gilleys bungalow was opened by HRH Princess Anne. It was the first of five bungalows providing onsite accommodation for the children

1994 The hydrotherapy pool opened enabling much needed hydrotherapy sessions for the children as part of their physiotherapy programme

2006 The Respite Centre and Children's Home were opened by the entertainer Bobby Davro. These buildings enabled Dame Hannahs to offer short term breaks and respite to children with disabilities.



2008 Hannahwood, our Young Adult Provision, was opened by the actress Maggie Steed. We saw a desperate need for young adults with disabilities aged 19 upwards. Hannahwood provides education, work and training opportunities and a range of activities and experiences while supporting the young adults to live independently in specially adapted, bright and modern bungalows.

2009 Dame Hannahs purchased a 90-acre site at Seale-Hayne near Newton Abbot. We were eager to expand our reach again and recognised the lack of opportunities for adults of all ages with disabilities.

2010 Hannahs at Seale-Hayne was officially opened by HRH Princess Anne. The site was a centre where people with disabilities could train, learn, work and have fun participating in art, music, outdoor pursuits and horticulture and even run their own radio station. The site was open to the public with facilities such as arts, live music, recording studio, shops, farm, bistro, health and wellbeing centre and family events. There were also over 50 tenants including a wide range of businesses, artists and other charities.

2013 Arthur in Park Street, Ivybridge opened as a house for young adults from Hannahwood to enable them to join in community living.

2015 Hannahwood Mews opened as a specialist adult residential care home offering accommodation support from short breaks up to 52 weeks a year.

2019 Hannahs at Seale-Hayne closed and the site was sold with the majority of tenants remaining.



2019 Dame Hannahs entered into a partnership with the [Edward Gostling Foundation \(EGF\)](#) which provides grants to other charities that support people of all ages living on low incomes who have a physical and/or learning disability or long-term illness. EGF purchased the Ivybridge site in April 2019 with Dame Hannahs as leaseholders and operating with the full support of the Foundation.

2020 The growth of services for children with profound learning needs in mainstream schools and special schools led to a steady decrease in children's placements at Dame Hannahs. The Trust decided to withdraw from its children's services and concentrate its focus on services for young adults.

2021 On the 31 July 2021 all of the assets and liabilities of Dame Hannah Rogers School (Charity 306948) were transferred to Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746) in order to provide the Charity with a modernised, incorporated legal structure. Following the transfer the Charity (Charity number 306948) remains in existence as a dormant entity. Dame Hannah Rogers Trust 2019 Limited continues to provide the highly valued services provided previously by the Charity (Charity number 306948).

2022 Dame Hannahs continues to welcome newcomers (since 2008 our adult resident numbers have increased to 33), delivering first-class care and development services for young adults enabling them to live life to the full.

COVID-19 Pandemic – Summary service impact to 31 July 2021

Dame Hannahs has and continues to monitor the ongoing Coronavirus (COVID-19) situation. Our exceptional care staff have constantly come up with new ideas for keeping everyone engaged and entertained and the Charity acknowledges the exceptional professionalism of staff, especially the way they have continued with their duties whilst dealing with their own worries and anxieties caused by Coronavirus.

The health and protection of all our staff and those we care for continues to be more important to us than ever. During these unprecedented and challenging times, the staff at Dame Hannahs work to ensure that all our residents receive care of the best possible quality and we continue to take every precaution to keep both our staff and young people safe.

We have been able to regularly report on the current situation of the Charity in relation to COVID-19 and how we continue to plan to navigate through the many challenges, to ensure that the Young Adults are cared for and supported in an holistic way that meets all their complex needs. To September 2021, we completed over fourteen thousand COVID-19 tests, which was a huge logistical undertaking, but this exercise has allowed us to keep the service safe and enabled us to take prompt and responsive action when required. We are pleased to report that the vaccination rollout within the Charity has been hugely successful.

Due in part, to the testing processes we have in place, the PPE control measures, as well as the success with the vaccination program, from April 2021 the Charity was in a position to review all the control measures to meet the challenges of the Pandemic. From this review, taking government guidance fully into account, a Pandemic Transition Exit Plan (Risk assessment tool) was developed and implemented from April 2021 onwards. Importantly, the

Transition Plan remained and remains an on-going assessment tool and each stage is subject to change, dependent on evidence, guidance, recommendations and any challenges that may arise. However, it is the aim of the Charity, where it is safe to do so, to implement necessary changes at appropriate times, so that we can ensure that the needs of the Young Adults are considered and continue to be met.

We would again like to take this opportunity to express sincere appreciation to our staff for their continuing support and hard work throughout the pandemic. Their efforts and dedication has not gone unnoticed and each and every staff member should be extremely proud of how they have enabled our Young Adults to remain safe and well at such a difficult time.

It has been an extremely challenging period for everyone, and all those in care, like our Young Adults, have been acutely affected by the pandemic. Returning to full service provision, as soon as it safe to do so, remains the plan and this will further ensure that we enable our Young Adults to live their lives in as independent and fulfilled a way as possible.

COVID-19 Pandemic – Financial challenges & impact mitigation measures to 31 July 2021

The COVID-19 financial pressures have been significant with, at its peak, approximately £120k per month of lost income. As with many other organisations reducing costs alongside accessing government funding and other financial support has been key to navigating the financial challenges.

We are grateful to all our volunteers and supporters. With the postponement of many fundraising activities the ongoing support for our charity is more important than ever. Dame Hannahs will continue to need support not just at this difficult time, but long into the future.

On the 31 July 2021 all of the assets and liabilities of Charity were transferred to Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746) in order to provide the Charity with a modernised and incorporated legal structure. Following the transfer the Charity (Charity number 306948) remains in existence as a dormant entity.

With the charity restructure and significant, much appreciated and ongoing support, the Charity believes it has a firmer base from which it can remain committed to its core charitable purpose, support its many stakeholders and be ready for the challenges that lie ahead.

Trading Companies to 31 July 2021

The Charity has two wholly owned trading subsidiary companies as follows:

Hannahs (1988) Ltd which runs the charity shops and donates its surpluses. We are extremely fortunate in that all shops have significant numbers of volunteers who willingly and generously give their time. The results of the trading subsidiary have not been consolidated in the short period of accounts, but recognised, in full, in the Dame Hannah Rogers Trust 2019 Limited accounts for the year ended 31 March 2022.

Hannahs Ltd which used to operate self-catering holidays for people with disabilities and is currently dormant.

Risk Management

The Corporate Trustee Board has assessed the major risks to which the Charity is exposed, in particular those related to its operation and finances. The recent significant restructures have been taken as a result of necessary risk management considerations. The Corporate Trustee Board has established, and continues to review, systems to mitigate the Charity's exposure to these major risks. These are developed and monitored by the Corporate Trustee Board and senior managers. There is regular review of the risks that the Charity may face.

In addition, the Charity has a comprehensive emergency plan, robust strategic planning, budgeting and management accounting, established organisational structure, written policies and procedures, clear authorisation levels and thorough vetting procedures.

The recruitment and retention of care and medical staff is a key ongoing risk that has been identified. We know there is a shortage of such staff and the current labour market favours those looking for employment. We have found that staff retention has been an ongoing issue and have seen fewer applicants for the jobs we advertise. Having appropriate numbers of well-trained carers and medical staff is essential from both a regulatory and financial performance perspective. As a result, from the 1st January 2021 we initiated a new pay strategy for these staff to best ensure that we pay staff competitively compared to the local market. The initial impact of these measures has been positive but challenges remain.

Public Benefit

The Corporate Trustee Board has completed a Public Benefit review and concluded that we satisfy the requirements of identifiable benefit to the public or section of the public.

Core values

Our objects are...

- a) the relief of people in need by reason of disability, by the inclusive provision of care, advocacy, integration, learning, training and other support services with a preference given to those who are, or whose parents or guardians are, resident in Devon or Cornwall;
- b) to advance education and understanding relating to the care, training and development of persons with disabilities and their integration into wider society, in particular by:
 - (i) the provision of training and learning opportunities for the families, carers and associated professionals of people with disabilities supported by the Charity in order to help develop their individual capabilities, competencies, and skills; and
 - (ii) the provision of information, support and learning opportunities to the public including promoting research and disseminating the useful results

The need

Of the UK's population, 19% of working age adults live with a disability. The challenges for people living with disabilities are considerable, particularly in childhood but the focus placed on the opportunities and the development needs of children does ensure a greater level of commitment to beneficial outcomes. However serious challenges remain for adults with disabilities. As children transition to adulthood, funding and care protocols dramatically change. This leaves many in the sometimes traumatic position of navigating what is – for all young adults – a naturally difficult time, without the stability of vital care and support.

Today's economic climate poses a further challenge with funding being extremely difficult. Young adults with physical and learning disabilities need extra support and this is often limited from their local social services. It is critical therefore that support is available both professionally and within peer groups as many need to reach out for help.

For young adults – of all abilities – there are defined pathways with milestones set in development, education and care. The concerns and outcomes therefore are clearer cut... or are they? Individual programmes for young adults are charted with official monitoring and governance on practice. However, the truth is that cultural judgements and social barriers are a major influence in the standards and delivery – especially in the case of young adults with additional needs.

The important stages of further education and employment become areas of uncertainty, facts clearly underlined by the national figures: Just over 1/3 of adults living with disabilities are in further education – 14% of whom have a profound and multiple learning disability (PMLD) – but it is reported that a quarter of people living with disabilities have no qualifications compared with the national figure of 9%. Of the working population over 6.9 million live with a physical or learning disability, with only one in ten adults with learning disabilities being in full or part-time employment.

The figures will only increase; most likely by 14-20% for adults with learning disabilities within the next decade. The challenges, therefore, will only become more pronounced and long-term solutions will likely require significant societal change and readjustment.

Mission

Our mission is to empower, advocate and enrich the lives of young adults with a range of disabilities.

The Charity has a tradition of innovation, meaning that it is constantly working to be at the cutting edge of providing services and support for people in need. Staying true to the spirit of its founder, the Charity always looks at how people are supported in today's society and exactly what is needed to enable everyone to thrive and live life to the full; whether that be care, advice, support, development and therapies, or simply a sense of belonging. We have, and always will be, their champions and their families' champions.

Services

The Charity provides residential placements and short break opportunities for young adults aged 19 plus with a variety of complex and profound needs. Since opening this service in 2008 residential numbers have now reached 33 which is excellent progress over this period of time.

The Charity now focuses on the transition from adolescence to adulthood, both in terms of learning and development, and care. Our young adult space has the vibrancy of a learning campus with the meticulous care and standards of Dame Hannahs. We aim to help young people to live more independently and prepare them for community life. Hannahwood provides learning and development opportunities, however the timetables are not rigid but tailored to meet the needs of the individual. The young people continue to work with the team of Dame Hannahs therapists. On site therapy is accessed through our existing therapists here at Ivybridge.

Here at Dame Hannahs we have an extensive range of activities available for everybody to enjoy.

We have an impressive range of facilities including a Music and Activities room, Arts and Crafts room, a bar and lounge area complete with ping pong table, sofas and a vast collection of games and DVDs to relax with. We also have a computer suite which our Young Adults can access with their support staff when they want to so they are able to produce posters, their bi-annual newsletter or for any other reason. There are many different tools available to do this.

Our Music and Activities room has a large collection of different instruments for everyone to enjoy as well as some fantastic equipment that gives people the opportunity to control the music and lights in the room. We also have a collection of fun inflatable games, music and lighting equipment, switch-activated games and more.

We have a multi-sensory room which everybody gets the opportunity to use whenever they want. This room is fantastic for the users to make choices about what they would like to control as well as providing a relaxing environment – particularly useful after a long day!

Working in collaboration with our friends in other organisations we also access a wide range of activities in our local communities.

As well as having sessions with external organisations each month there are opportunities to attend many local events. These include the Funky Llama Festival, food and drink events, classic car shows and club nights.

As well as local events we have the opportunity to arrange trips out. Whether it be visits to the theatre, Exeter racecourse, shopping, cinema, bowling, laser tag, Gala Bingo, the aquarium, going out for meals or to the pub! We do our very best to arrange a varied and stimulating programme for all.

Our Residents

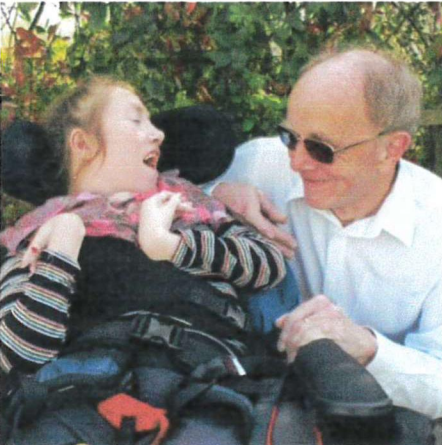


Hannah first joined Dame Hannahs in 2006 when she started in our school aged 10. She had a happy few years in school and then aged 19 she moved to Adult Services in Hannahwood. Since then she has been living in Marchesi bungalow with a close group of friends most of whom she has known for several years as they were at school together. Hannah's parents live nearby so they are able to visit regularly and take her home for visits too.

Since moving to Dame Hannahs from mainstream school, Hannah's mobility and behaviour has improved significantly. She moved from using a manual to a power wheelchair quite quickly and her behaviour became much calmer. Her communication skills have also improved and she now loves using photo books to chat to friends and family, as well as her talker. She loves taking funny photos of herself too. People who know her well can also tell what she wants through her body language.

Hannah likes listening to music, reading books and watching videos and slapstick comedy on television. She loves going to the theatre, shopping for clothes and jewellery, travelling on holiday, riding on her three-wheel bike, going sailing and on adventures with Minnie the dog. Hannah is also a keen baker and uses the kitchen in her bungalow regularly to bake cakes as well as help prepare other favourite dishes such as Spanish omelette, Spaghetti Carbonara and pizza. Hannah is a happy member of her group and laughs a lot!

Kim Antonio: "Hannah is happy and content and is valued as a person which is really important. She lives in an environment where she can make choices which she loves. She likes people and definitely has her favourites! We have always encouraged her to try everything. I think Hannah really likes life".



Helen is 28 years old and started living in Hannahwood Mews, part of our young adult provision, in September 2010 when she was 19. She is a happy young lady with lots of friends and enjoys regular visits from her father Roger.

Soon after Helen was born the family moved from Kent to Devon where there was better provision for children with disabilities. Her father Roger transferred jobs. Initially Helen attended Trengweth Conductive Education School before moving to Woodlands School in Honicknowle and then on to Milford School. Helen's father heard about Dame Hannahs from the Bradbury family whose son Dan was already attending Dame Hannah Rogers School.

From birth Helen has had Cerebral Palsy, quadriplegia, epilepsy and scoliosis. Since starting in Hannahwood, she has made a lot of progress in her development. She has made good friends particularly with Freddie, as they

have really grown up together in the last nine years, and Daisy with whom she enjoys going to the theatre. She has become much more grown up and more patient. Her eye pointing is good and when she is in the mood she can understand everything. She also has a wicked sense of humour!

When she arrived at Dame Hannahs Helen was being fed normally but she was too thin and kept getting chest infections. So it was decided that it would be safer and better to feed her with a gastronomy tube and she immediately doubled her weight. Her motor skills are a key problem so she particularly benefits from physiotherapy. A new development in the last two years is that she has learnt to roll onto her stomach.

Helen loves getting out and about and meeting people so she likes to be taken on walks in Ivybridge and the local community. She loves sailing and swimming as well as listening to live music and watching musical theatre. She also likes watching rugby and does not like to be interrupted in the middle of a match!



Zach joined our school aged 9 in 2010 and was always a hardworking and enthusiastic student. Having completed his Post 16 education and achieved his ASDAN diploma in Personal Progress he moved on to our Adult Services. He is now a full time resident in Hannahwood Mews and is known as a very popular member of the Dame Hannahs family! He is a very sociable and warm personality with a lovely smile. Zach is partially blind so particularly enjoys light work and visual therapy.

He is regularly visited by his Nanna Lesley: "I am both a grandmother and carer to Zach. I believe it was the best decision I have ever made to place Zach in the Dame Hannah provision. I have seen him grow over the last 11 years into a confident, gregarious and happy young man in this lovely, caring supportive environment. I feel that Zach has been, and continues to be

privileged to receive his education and care at Dame Hannahs and I have peace of mind knowing that he is in the best possible placement".



Daisy started at our school in 2008 aged 10. She progressed through three classes before moving on to Hannahwood in 2016. Daisy has Cerebral Palsy and other complex medical needs.

Before starting at Dame Hannahs she went to Mayfield School in Torquay but she needed more support. At the time of her second child being born Daisy's mother Rosie heard about Dame Hannahs through word of mouth.

Initially reluctant to let Daisy go, Rosie realised the huge benefits that Dame Hannahs offered. Daisy settled in quickly and soon gained a huge sense of independence and managed well without her family. The whole family got used to the new arrangement of Daisy being away all week. It was clear that Daisy was happy and began flourishing in a group setting. She had a much fuller life out of school with lots of activities surrounded by friends. She was loving the social life and trips around Devon.

Daisy started as a weekly boarder but her provision was increased. Rosie used to pick her up from school on a Friday and catch up with the staff, learning about her latest developments so that they could follow them up at home. Once Daisy had been out on trips such as bowling and ice skating with Dame Hannahs it gave Rosie confidence to try it at home.

When Daisy started in Hannahwood she moved to the Mews. During her first four years she went home monthly for a weekend but since the start of 2021 she now lives fulltime at Dame Hannahs. She enjoys weekly visits from her parents and they Facetime regularly. They enjoy going for family weekends to the Calvert Trust once a year as there are so many accessible outdoor activities.

She has grown up with a group of friends progressing from school to Hannahwood together, in particular Hannah Antonio and Will Clarke. There are also certain support workers that she has grown attached to over the years including Sharon who is currently her key worker. The staff get better all the time at understanding Daisy and communicating with her.

When Daisy first moved into Hannahwood she enjoyed having more choice in her life. For two years she attended Rio Class which was important for her as she is a bright girl and enjoyed getting involved in a range of interesting projects. Her week is always planned ahead so that she has a variety of activities throughout the week. She enjoys a range of activities from going for a walk in the grounds to going further afield to places like Plymbridge Woods. She particularly loves seeing dogs on her walks and whenever she hears them barking she laughs a lot. She loves going shopping and visiting the Aquarium.

There is so much that is fantastic at Dame Hannahs. All the therapies have made a huge difference particularly the Speech and Language team who have transformed her communication. They have worked tirelessly to find the right communication aid for her. She has made great progress from a simple Yes and No device to a more advanced tablet. She needs help but fully understands and can really engage with other people. Her parents have been able to learn alongside her so that they are able to continue the work at home. She also really benefits from and enjoys her weekly music therapy sessions.

Rosie always feels involved and everyone at Dame Hannahs is very welcoming and understanding whenever she comes to visit Daisy. She feels very lucky to have found Dame Hannahs and they have been able to enjoy family time and at the same time know that Daisy is happy and very well looked after at Dame Hannahs.

Daisy's Mum Rosie says: "I feel so lucky to have found Dame Hannahs. Since Daisy started here I have always been involved and everyone is welcoming and understanding. Daisy has gained a huge sense of independence and she has a very full life with lots of activities, surrounded by friends. She is loving the social life and going out in the local area. All the therapies have made a huge difference in particular the speech and language team have transformed her communication. There is so much that is fantastic at Dame Hannahs".

Fundraising

Acknowledgements

The Charity would like to thank all of its wonderful volunteers and supporting organisations and Trusts/Foundation, without whom it would not be able to continue its work in supporting young people and adults with disabilities.

These include:

Trusts and Foundations

- The Kingsmill Trust
- Clemas Trust
- Edward Gostling Foundation

Corporate Supporters

- CAF
- Ecclesiastical Insurance Office plc
- Amazon Smile

Campaigns and Community Fundraising more than £500:

- Hannahs Summer Raffle 2021
- Mobile Hoist Campaign
- Hannahs Garden project
- Hannahs Unity Lottery
- Plymouth True Blue Rangers Supporters Club
- Gift In Kind Donations of materials and equipment

Financial review - Overview

The majority of our charitable expenditure is on staff (we employed an average of 190 (2021: 234) staff at any one time during the period. Most of our staff directly support our young adults with disabilities, many of whom need intensive, 24 hour support. All donations raised have gone into much needed services, equipment and the redevelopment phases, demonstrating how very important our supporters are to us. We have received support from individuals, community groups, grant-making bodies, staff, and corporate bodies.

During the period to 31 July 2021 the Charity had net income over expenditure of £57,881 (2021: net income over expenditure of £371,376), and total reserves of £0 (2021 - £819,013) due to the asset transfer to Dame Hannah Rogers Trust 2019 Limited on the 31 July 2021.

Financial review - Going Concern

On the 31 July 2021 all of the assets and liabilities and operations of the Charity were transferred to Dame Hannah Rogers Trust 2019 Limited (Charity number 1194836 and Company number 11878746) with the highly valued services previously provided by the Charity continuing to be provided by Dame Hannah Rogers Trust 2019 Limited as from that date.

Following the transfer the Charity remains in existence as a dormant entity.

Reserves policy

At 31 March 2022, total reserves of nil were held following the transfer of the Charity's assets and liabilities to Dame Hannah Rogers Trust 2019 Limited on 31 July 2021.

As the Charity has ceased trading and will remain dormant a reserves policy is not required.

Pay policy statement to 31 July 2021

Introduction and Purpose

The purpose of this policy is to clarify the Charity's stance on pay.

The Charity has the power to appoint employees on such reasonable terms and conditions, including remuneration, as it sees fit. This Pay Policy Statement explains the Charity's approach to key personnel pay.

The purpose of the statement is to provide transparency with regard to the Charity's approach to setting the pay of its employees by identifying the methods by which salaries of these employees are determined.

Legislative Framework

In determining the pay and remuneration of these employees, the Charity will comply with all relevant employment legislation. This includes, but is not an exhaustive list, the Equality Act 2010, Part Time Employment (Prevention of Less Favourable Treatment) Regulations 2000, The Agency Workers Regulations 2010 and where relevant, the Transfer of Undertakings (Protection of Earnings) Regulations.

With regard to the Equal Pay requirements contained within the Equality Act, the Charity ensures there is no pay discrimination within its pay structures and that all pay differentials can be objectively justified through the use of equality-proofed job evaluation mechanisms which directly relate salaries to the requirements, demands and responsibilities of the role.

Pay Structure

The purpose of the appropriate pay structure is to encourage staff with the relevant skills to seek to work for the Charity, and then to remunerate them appropriately for the duties they undertake in order to maintain their motivation and retain their services.

The pay rates of staff are benchmarked against similar external organisations to attract employees with the relevant experience, skills and capacity, and are then approved by the Trustee Board.

In determining its grading structure and setting remuneration levels for all posts, the Charity takes account of the need to ensure value for money in respect of the use of Charity money, balanced against the need to recruit and retain employees who are able to meet the requirements of providing high quality services to the adults with disabilities, delivered effectively and efficiently and at times at which those services are required.

Key Management Personnel – Specific Remuneration Policy

Guidelines for setting the pay and remuneration of key management personnel (key staff) and any criteria used in setting pay:

Senior Leadership Team:

Directors and managers pay rates are set based on both the professional status of the role and the responsibility to the Charity. These are benchmarked against similar roles in similar organisations and professions. These are set and agreed by the appropriate Appointments & Remuneration Committee.

Senior personnel at Ivybridge are paid according to their professional rates and responsibility utilising the NHS Agenda for Change bandings as a benchmark. Given the nature of the services and staff group this benchmark tool is considered to be the most appropriate. The Board is responsible for ensuring that the pay is both appropriate for the Charity and the individual employed.

Key management personnel for disclosure purposes consist of the heads of Adult Services, Finance, HR and Fundraising.

Fundraising practices

Dame Hannah Rogers School is registered with the Fundraising Regulator and adheres fully to the Code of Fundraising Practice. We are registered with the South Hams District Council for the delivery of our raffle and have a remote and non-remote operating licence. Our lottery is run and administered by Sterling Lotteries trading as Unity Lottery and they operate under their own licence.

There have been no reportable incidents or any failures to comply with the required standards.

We encourage all of our supporters or beneficiaries to contact us with any comment or complaints in the first instance. Initially those complaints are dealt with within the Fundraising team following our Fundraising complaints procedure. We have had no complaints around any aspect of our fundraising activity over the last year. We monitor comments and complaints through our Fundraising Team meeting, all occurrences are reported to the Senior Leaders of the Charity.

The Charity believes in the highest possible standards for all of our fundraising activity. Each of those activities are compliant with regulatory standards and in line with the intent of those standards.

Trustee's responsibilities in relation to the financial statements

Charity law requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the entity and of the surplus or deficit for that period. In preparing those financial statements, the Trustee is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the entity will continue in business.

The Trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustee certifies that:

- So far as we are aware, there is no relevant audit information of which the Charity's auditor is unaware; and
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information.

Auditor

The auditor, PKF Francis Clark, will be proposed for re-appointment by the Trustee.

Signed on behalf of the Corporate Trustee Board of Dame Hannah Rogers Trust 2019 Limited

Ian Cowley (Chair):



Date: 10/11/22

Independent Auditor's Report Year Ended 31 March 2022

Opinion

We have audited the financial statements of Dame Hannah Rogers School for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's and of the Charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

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 Charity 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 forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosures made in the accounting policy note to the financial statements. As described in note 1 the Charity transferred all of its assets, liabilities and future trade to Dame Hannah Rogers Trust 2019 Limited on 31 July 2021, from this date it remains dormant. The financial statements for the year ended 31 March 2022 have been drawn up on a basis other than that of going concern. No material adjustments arose as a result of ceasing to apply the going concern basis.

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.

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.

Independent Auditor's Report Year Ended 31 March 2022

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustee's Annual Report is not consistent with the financial statements; or
- the Charity has not kept sufficient accounting records; or
- the Charity's financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Trustee

As explained more fully in the Statement of Trustee's Responsibilities (set out on pages 15 and 16), the Trustee is 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 Trustee determines 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 Trustee is responsible for assessing the Charity'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 Trustee either intends to liquidate the Charity or cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

As part of our audit planning, through discussions with management, we obtained an understanding of the legal and regulatory framework that is applicable to the charity and the sector in which it operates to identify the key laws and regulations affecting the Charity.

The key laws and regulations we identified were the CQC Regulations, General Data Protection Regulations (GDPR), Fundraising Regulations for Charities, health and safety and employment laws. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, primarily the Charities Act, relevant tax compliance regulations in the UK and reporting framework (Charities SORP – FRS102).

We discussed with management how the compliance with these laws and regulations is monitored and we discussed the policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the entity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement in the accounts.

Independent Auditor's Report continued

Year Ended 31 March 2022

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and those charged with governance regarding their knowledge of any non-compliance with laws and regulations that could affect the financial statements;
- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance; and
- Reviewed board minutes.

As part of our enquiries we discussed with management whether there have been any known instances, allegations or suspicions of fraud, of which there were none.

We also evaluated the risk of fraud through management override including that arising from management's incentives. The key risks we identified were misappropriation of cash, and we determined that the principal risks were related to misallocation of restricted funds.

In response to the identified risk, as part of our audit work we:

- Used data analytics to test journal entries throughout the period, for appropriateness
- Evaluated the rationale of significant transfers between restricted and unrestricted reserves
- Reviewed income supporting documentation for any restrictions and compared to how it had been recognised in the financial statements
- Reviewed estimates and judgements made in the accounts for any indication of bias and challenged assumptions used by management in making those estimates

Because of the inherent limitation of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. 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, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustee.
- Conclude on the appropriateness of the Trustee's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cast a significant doubt on the Charity's ability to continue as a going concern. If we then

Independent Auditor’s Report continued
Year Ended 31 March 2022

conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity’s Trustee, in accordance with Section 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the Trustee those matters we are required to state to the Trustee 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 Charity and its Trustee, for our audit work, for this report, or for the opinions we have formed.

Duncan Leslie
Senior Statutory Auditor
PKF Francis Clark, Statutory Auditor
 North Quay House
 Sutton Harbour
 Plymouth
 PL4 0RA



17/11/2022

Statement of Financial Activities

(Incorporating Income and Expenditure Account and Statement of Recognised Gains and Losses)

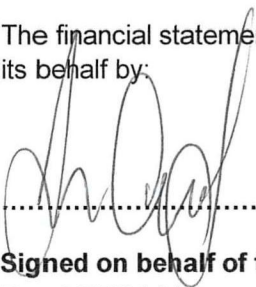
Year Ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	3	20,552	8,889	29,441	393,610
Charitable activities	4	1,702,074	-	1,702,074	5,730,306
Other trading activities	5	-	-	-	575
Investment income	6	1	-	-	4
Total income		1,722,627	8,889	1,731,516	6,124,501
Expenditure on:					
Costs of Raising funds	8	3,142	4,731	7,873	14,666
Charitable activities	9	1,657,658	2,536	1,660,194	5,728,482
Other:					
Financing costs		5,568	-	5,568	9,977
Total expenditure		1,666,368	7,267	1,673,635	5,753,125
Net gains on investments		-	-	-	-
Net income	11	56,259	1,622	57,881	371,376
Transfer between funds		-	-	-	-
Net movement in funds		56,259	1,622	57,881	371,376
Reconciliation of funds:					
Total funds brought forward		756,850	62,163	819,013	447,637
Total funds		813,109	63,785	876,894	819,013
Transfer to Dame Hannah Rogers Trust 2019 Ltd		(813,109)	(63,785)	(876,894)	
Balance carried forward		-	-	-	

Balance Sheet
31 March 2022

	Notes		Charity 2022 £	2021 £
Fixed assets:				
Tangible assets	15		-	399,776
Investments	16		-	10,004
Total fixed assets			-	409,780
 Current assets:				
Stocks	17		-	20,676
Debtors	18		-	431,395
Cash at bank and in hand			-	2,150,737
Total current assets			-	2,602,808
 Liabilities:				
Creditors: amounts falling due within one year	19		-	(1,528,427)
Net current assets/ (liabilities)			-	1,074,381
Total assets less current liabilities			-	1,484,161
Creditors: amounts falling due after more than one year	20		-	(664,943)
Total net assets			-	819,013
 The funds of the Charity:				
Endowment funds	22		-	-
Restricted funds	22		-	62,163
Unrestricted funds	22		-	756,850
Total Charity funds			-	819,013

The financial statements on pages 20 to 39 were approved by the Charity on 10/11/22 and were signed on its behalf by:


.....

Ian Cowley (Chair)

Signed on behalf of the Corporate Trustee of Dame Hannah Rogers Trust 2019 Ltd

Statement of Cash Flows
Year ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash received (used in) / from operating activities	25	(1,915,233)	1,369,127
Cash flows from investing activities:			
Interest from investments		1	4
Proceeds from sale of investments		-	-
Proceeds from the sale of tangible fixed assets		-	3,000
Purchase of tangible fixed assets		(22,816)	(146,582)
Net cash provided by / (used in) investing activities		(22,815)	(143,578)
Cash flows from financing activities:			
Transfer of fixed Assets to DHRT 2019		413,234	-
Transfer of borrowing to DHRT 2019		(625,921)	-
CBI Loan received in year		-	200,000
Repayment of borrowing		-	(58,872)
Net cash used in financing activities		(212,687)	141,128
Change in cash and cash equivalents in the year		(2,150,735)	1,366,677
Cash and cash equivalents at the beginning of the year		2,150,735	784,058
Cash and cash equivalents at the end of the year	26	-	2,150,735

Notes and Accounting Policies
Year ended 31 March 2022

1. Going concern

On 17 June 2021 the Corporate Trustee, Dame Hannah Rogers Trust 2019 Limited, was granted charitable status.

On the 31 July 2021 all assets and liabilities of the Dame Hannah Rogers School (Charity 306948) were transferred to Dame Hannah Rogers Trust 2019 Limited (Charity 1194836) and the Charity began to operate under the revised and more efficient structure.

The Dame Hannah Rogers School Charity will remain a dormant entity for the foreseeable future and are therefore not a going concern.

Accounting policies

The financial statements have been prepared under the historical cost convention. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition October 2019) and the Statement of Recommended Practice applicable to charities (Charities SORP (FRS102)).

The Charity constitutes a public benefit entity as defined by FRS 102.

Legal status of the Charity

The Charity is an unincorporated Charity, registered in England and Wales. Its registered address is Woodland Road, Ivybridge, PL21 9HQ.

2. Accounting policies

Income

- **Voluntary income:**
 - General donations are accounted for when received, legacies are recognised when their entitlement, certainty and measurability have been established.
- **Income from charitable activities:**
 - Income is taken to the Statement of Financial Activities on a receivable basis.

Expenditure

- All expenditure is accounted for on an accruals basis.
- Operating leases: costs in respect of operating leases are charged on a straight line basis over the lease term.

Fixed assets

- Tangible fixed assets: the cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Items costing over £1,000 are capitalised, items costing less are written off in the year of purchase.
- Donated assets are capitalised at a value equivalent to market value at the date of donation.
- Depreciation is calculated so as to write off the cost of tangible fixed assets less their estimated residual values on a reducing balance basis, over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:

Improvements to leasehold buildings	5%
Fixtures, fittings and equipment	20%
Motor vehicles	25%
Trust website	20%

- Investments: listed investments are carried at the closing market value prevailing at the balance sheet date. Unlisted investments are carried at cost, less any provision needed to recognise a diminution in value. The net unrealised gains or losses on the revaluation of investments are taken to the Statement of Financial Activities.

Current assets

- Stock: stocks are valued at the lower of cost and net realisable value.

2. Accounting policies (*continued*)

Liabilities

- **Pensions**

Dame Hannah Rogers School contributes to 2 multi-employer defined benefit pension schemes, which are administered by the Teachers' Pension Scheme (TPS) and Devon County Council respectively (LGPS).

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of the pension over the employees' working lives with the charity in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quadrennial valuations using a prospective unit credit method. The TPS is a multi-employer scheme and there is insufficient information available to use defined benefit accounting. The TPS is therefore treated as a defined contribution scheme for accounting purposes and the contributions recognised in the period to which they relate.

In relation to the LGPS scheme the charity has reached agreement with Devon County Council to pay enhanced contributions on behalf of its employees in their scheme, for the years ending 31 March 2020 through to 31 March 2023, in order to meet past service deficits. Accrual provisions have been provided in the financial statements (see note 14).

- **Funds**

There are various types of funds which require separate disclosure. These are as follows:

- **Restricted funds:** donations or bequests received which the donor earmarks for specific purposes. Such purposes are within the overall aims of the organisation. These funds may be income only (where the capital must be retained) or income and capital (where the donation and the income there from may be utilised).
- **Designated funds:** the Charity may at its discretion set aside funds for specific purposes which would otherwise form part of the general funds of the organisation.
- **Unrestricted funds:** funds which are expendable at the discretion of the Trustee in the furtherance of the objects of the Charity.

- **Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments, except for listed investments (described above). These are classified as fair value through the profit and loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), and then remeasured at their fair value determined by reference to their market value at the balance sheet date. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3. Income from donations and legacies

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Donations and gifts	5,437	8,889	14,326	165,106	6,209	171,315
Legacies	5,604	-	5,604	108,622	-	108,622
Furlough Grant	9,510	-	9,510	113,673	-	113,673
Total	20,552	8,899	29,441	387,401	6,209	393,610

4. Income from charitable activities

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Fees receivable	1,666,689	-	1,666,689	5,532,763	-	5,532,763
Therapy services	-	-	-	5,073	-	5,073
Covid grant support	35,384	-	35,384	190,469	-	190,469
Other income	-	-	-	2,000	-	2,000
Total	1,702,074	-	1,702,074	5,730,306	-	5,730,306

5. Income from other trading activities

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
Hub income	-	-	-	575	-	575
Total	-	-	-	575	-	575

6. Income from investments

	Unrestricted 2022 £	Unrestricted 2021 £
Interest and dividends	1	4

7. Net income from trading activities of subsidiaries

The taxable profits of Hannah's (1988) Ltd which arise from the operation of Charity shops are paid by Gift Aid to the Charity. Audited accounts are filed with the Registrar of Companies.

The results of Hannahs (1988) Ltd for the 12 months ended 31 March 2022 are fully consolidated into the Dame Hannah Rogers Trust 2019 Ltd financial statements as at 31 March 2022.

8. Expenditure on raising funds

	Total 2022 £	Total 2021 £
Depreciation	-	5,166
Other costs	7,873	9,500
	7,873	14,666

Included in expenditure on raising funds was restricted expenditure of £4,731 (2021: £4,249).

9. Analysis of expenditure on charitable activities

Direct costs	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Staff costs	1,230,904	-	1,230,904	4,251,674
Premises costs	263,880	-	263,880	802,127
Supplies	24,175	-	24,175	152,748
Depreciation	16,558	2,536	19,094	60,691
Other	1,571	-	1,671	27,814
	1,537,188	2,536	1,539,724	5,295,054
Governance costs (note 10)	38,716	-	38,716	130,286
Support costs (note 10)	81,753	-	81,753	303,142
	1,657,658	2,536	1,660,194	5,728,482

Expenditure on charitable activities was £1,660,194 of which £1,657,658 (2020: £5,719,047) was unrestricted and £2,536 (2021: £9,435) was restricted.

10. Governance and support costs

	Support costs £	Governance costs £	Total 2022 £	Total 2021 £	Basis of allocation
Management/admin staff salaries	81,753	20,438	102,191	378,786	Time spent
Legal and Professional	-	8,927	8,927	21,000	Governance
Refinancing costs	-	-	-	-	Governance
Other	-	9,351	9,351	33,500	Governance
	81,753	38,716	120,469	433,286	

11. Net expenditure

Net expenditure for the year is after charging:

	2022	2021
	£	£
(Loss)/Profit on disposal of fixed assets	(268)	(5,739)
Depreciation of leasehold assets	2,069	20,564
Depreciation of owned assets	17,025	45,293
Auditor's remuneration for audit services:		
Charity	2,500	8,000
Non-audit services	-	3,500
Other operating leases	97,677	297,027

12. Analysis of staff costs, Trustee's remuneration and expenses and the costs of key management personnel

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Wages and salaries	1,201,506	3,999,560
Social security costs	87,173	287,441
Pension costs	31,228	109,872
Redundancy costs	-	186,276
Other staff costs	11,960	41,967
Apprenticeship levy	1,228	5,486
	1,333,095	4,630,602

The Trustee did not receive any remuneration or expenses as Trustee during the period to 31 July 2021.

The average number of full and part time employees during the period to 31 July 2021 was 190 (2021: 234).

No employees earned over £60,000 in the period. The number of employees whose emoluments exceeded £60,000 based on a full year's salary is as follows: within the £60,000 - £70,000 band: 1 (2021: 2), within the £70,000 - £80,000 band: 1 (2021: 1), 2 of the employees are members of one of the defined benefit pension schemes.

The key management personnel of the Charity comprises the Senior Management Team. The aggregate employee benefits payable to the key management personnel for the period to 31 July 2021 were £70,481 (2021: £216,851). This included pension costs of £3,426 (2021 £19,530)

The Charity gives full fair consideration to applications for employment by disabled persons and has regard to their aptitudes and abilities. The Charity provides appropriate training, career development and promotion for all staff including the disabled employees.

13. Taxation

DHRS is a registered Charity. As such it is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives provided that these profits and surpluses are applied solely for charitable purposes.

14. Pension scheme

In prior years an accrual provision has been recognised in the financial statements in respect of the past service deficit contribution on the Devon County Council pension scheme. The deficit is calculated based on an actuarial valuation of the scheme in 2019. It was agreed that the deficit would be funded by an increase in employer pension contributions of £36,810 in 2020/21, £38,152 in 2021/22 and £39,543 in 2022/23. The pension scheme liability has been transferred in full to Dame Hannah Rogers Trust 2019 limited on 31 July 2021.

15. Tangible fixed assets

	Leasehold buildings	Fixtures, fittings and equipment	Motor vehicles	Trust website	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2021	174,016	1,868,844	179,160	42,808	2,274,828
Additions	17,449	4,399	-	968	22,816
Disposals	-	-	-	(2,500)	(2,500)
Transfers to related charity	(191,465)	(1,883,243)	(179,160)	(43,776)	(2,295,144)
At 31 March 2022	-	-	-	-	-
Depreciation					
At 1 April 2021	5,972	1,670,713	160,681	37,686	1,875,052
Charge for the period	2,802	14,411	1,540	341	19,094
Eliminated on disposals	-	-	-	(2,232)	(2,232)
Transfers to related charity	(8,874)	(1,685,124)	(162,221)	(43,776)	(1,891,914)
At 31 March 2022	-	-	-	-	-
Net book value					
At 31 March 2021	168,044	208,131	18,479	5,122	399,776
At 31 March 2022	-	-	-	-	-

All tangible fixed assets have been transferred to Dame Hannah Rogers Trust 2019 Limited on 31 July 2021.

Investments

Investments – unlisted

	2022	2021
	£	£
Shares in Brain in Hand	-	5,000

Investments in subsidiaries

	2022	2021
	£	£
Shares in Hannah's (1988) Limited	-	5,000
Shares of shares in Hannah's (1988) Limited	-	2
Shares of shares in Hannahs Limited	-	2
	-	5,004

The charity's investments were transferred to Dame Hannah Roger Trust (2019) Ltd, with effect from 31 July 2021.

Stock

	2022	2021
	£	£
Land and other stock	-	20,676

Debtors

	2022	2021
	£	£
Trade debtors	-	358,354
Prepayments and accrued income	-	73,042
Other debtors	-	-
	-	431,395

Creditors - Amounts falling due within one year

	2022	2021
	£	£
Bank loans – (note 20)	-	30,000
Other loans – unsecured (note 20)	-	50,000
Trade creditors	-	152,321
Amounts owed to group undertakings	-	37,548
Grants and deferred income	-	451,232
Corporation tax and social security	-	761,146
Liabilities under finance lease (note 21)	-	7,931
Other creditors	-	38,248
	-	1,528,427

There were no other related party transactions of any significance that required disclosure during the year. All Directors of the Corporate Trustee have declared an interest when appropriate.

25. Reconciliation of net expenditure to net cash outflow from operating activities

	2022	2021
	£	£
<i>Net income/(expenditure) for the year</i>	57,881	371,376
Adjustments for:		
Depreciation charges	19,094	60,691
Interest from investments	(1)	(4)
Loss/(Profit) on disposal of tangible assets	268	5,739
Donation to Dame Hannah Rogers Trust 2019	(876,894)	-
Decrease / (increase) in stocks	20,676	(14,489)
Decrease / (increase) in debtors	431,395	462,931
(Decrease)/increase in creditors	(1,567,652)	482,883
<i>Net cash received from / (used in) operating activities</i>	(1,915,233)	1,369,127

26. Analysis of cash and Cash equivalents

	2022	2021
	£	£
Cash in hand	-	2,150,735
Overdraft facility repayable on demand	-	-
Total cash and cash equivalents	-	2,150,735