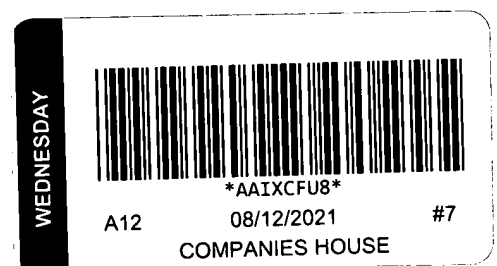


**Outreach 3 Way**  
**(A Charitable Company Limited by Guarantee)**

Report and Financial Statements

For the year ended

31 March 2021



Company Registration Number: 1474488  
Charity Registration Number: 278140

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**Outreach 3 Way**  
**Advisors and Other Information**  
**Year ended 31 March 2021**

|                                 |                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                 |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Trustees                        | Nick Baldwin CBE, Chair<br>Anne Barnard, Vice Chair (retired 23 <sup>rd</sup> September 2020)<br>Calum Mercer<br>Delyth Lloyd Evans<br>Gordon Lyle<br>Kevin Lewis<br>Sherry Malik<br>Steve Scown<br>Angela McNab (appointed 1 <sup>st</sup> August 2020)<br>Noah Franklin (appointed 23 <sup>rd</sup> September 2020)<br>David Isenegger (appointed 25 <sup>th</sup> November 2020) |                                                                                                                                                                                                                                                                 |
| Executive Directors             | Steve Scown<br>Ian Goodacre<br>Stella Cheetham<br><br>Jackie Fletcher<br><br>Rachael Dodgson<br>Chris Woodhead                                                                                                                                                                                                                                                                      | Chief Executive Officer<br>Group Chief Financial Officer<br>Group Director of People and<br>Organisational Development<br>Group Director of Quality, Public<br>Affairs and Policy<br>Managing Director<br>Group Director of Housing and<br>Business Development |
| Bankers                         | National Westminster Bank Plc<br>13 Market Place<br>Reading<br>Berkshire RG1 2EP                                                                                                                                                                                                                                                                                                    | HSBC<br>Apex Plaza<br>Forbury Road<br>Reading RG1 1AX                                                                                                                                                                                                           |
| Solicitor                       | Trowers & Hamlins<br>3 Bunhill Row<br>London<br>EC1Y EYZ                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                 |
| Auditor                         | KPMG LLP<br>66 Queen Square<br>Bristol, BS1 4BE                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                 |
| Principal and Registered Office | 1430 Arlington Business Park<br>Theale<br>Reading<br>RG7 4SA                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                 |

## **Outreach 3 Way Directors' Report Year ended 31 March 2021**

The directors (who are also trustees of the charitable company) present their report and the audited financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities.

### **Structure, Governance and Management**

Outreach 3 Way ('the Charity') is a charitable company limited by guarantee. It was established in 1979, and incorporated and registered as a charity in 1980. Outreach 3 Way is a member of the Dimensions Group and recognises Dimensions (UK) Limited as the Parent.

The principal activity of the Charity is the provision of personalised support with housing.

Outreach 3 Way provides a wide range of services for children and adults with learning disabilities and people who experience autism, including those with complex needs or challenging behaviour. The Charity enables people to be part of their community and to make their own choices and decisions about their own lives. Outreach 3 Way also provides supported employment services to help some of the people it supports to get a job.

### **The Board and its Role**

The governing body of Outreach 3 Way is the Board of Trustees whose members are non-executive and unpaid. Board members are directors of the Charity under the Companies Act 2006, as well as being charity trustees. The Board has overall responsibility for the strategy, administration and control of the activities of the Charity. The Board members who served during the year are listed on page 2.

The full Board met seven times during the year and followed an agreed agenda with various standing matters, including full reporting of management accounts, review of the risk register, and annual review of the register of interests.

The Board does not seek to become involved in operational matters but to set strategic objectives in line with recommendations by the Executive Team. The Board has access, at the expense of the Charity, to any professional services it may reasonably require to fulfil its statutory duties.

### **Training for Board Members**

Board members are able to attend appropriate training at the expense of the Charity to help them fulfil their Board role most effectively.

### **Recruitment of New Board Members**

New Board members are recruited on an ad hoc basis when a need for new Board members is identified. Interested parties are required to write to the Company Secretary and the Group Director of People and Organisational Development, attaching a full CV and a supporting statement, along with details of two referees. For particular posts an agency is used to headhunt suitable candidates.

The recruitment process includes informal meetings with members of the Group Executive Team, visits to services and panel interviews. The Board seeks to attract a diverse range of membership in terms of interest, culture and background, most appropriately reflecting the richness and diversity of the communities served by the Charity.

## **Outreach 3 Way Directors' Report Year ended 31 March 2021**

### **Risk Management**

The Board discusses and assesses the risk to which the Charity is exposed. This risk management process is ongoing and members of the Executive Team, as appropriate, provide regular updates to the Board on a project-specific basis. Outreach 3 Way's Risk Management map is integrated with that of Dimensions (UK) Ltd and their Head of Quality, Compliance and Risk also advises during the ongoing review process.

### **Employee Involvement**

All staff receive regular one-to-one supervision meetings and annual appraisals with their line manager. There are also regular team meetings, locality management meetings and senior team meetings.

The Charity has a staff forum and a health and safety forum that include staff representatives from each locality.

Staff members' views are gathered and collated through these various media, and contribute to service improvement plans to ensure that the teams are constantly moving forward. These plans, in turn, contribute to the Charity's business plan.

### **Executive Pay and Remuneration**

Executive pay levels are established in line with the Remuneration Strategy which provides for pay to be set in the context of the relevant external market with external benchmarking being undertaken by an independent external organisation. Salary multiples between pay at the top and bottom of the Charity are regularly monitored and are taken into consideration when setting pay.

### **Modern Slavery and Human Trafficking Statement**

Outreach 3 Way is committed to preventing modern slavery in its corporate activities and supply chains. The Group's full statement can be found on the Dimensions website at [www.dimensions-uk.org](http://www.dimensions-uk.org).

### **Relationships with Other Organisations**

Outreach 3 Way seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided.

As a support and service provider, the Charity has formed partnerships with the Diocese of Chichester, Transform, Clarion and Southdown Housing in order for additional services to be provided. In these partnerships, the organisations take on the role of housing provider, enabling Outreach 3 Way to provide support and assistance to those who need it.

Outreach 3 Way continues to be part of the Network West Sussex Consortium, where it works in partnership with other local organisations including the Aldingbourne Trust (as the lead agency) to provide "preventative" services across the county. These services, commissioned under the banner of "My Network" and "My Network Plus", provide support to people with learning disabilities who would otherwise have fallen outside the remit of regular social care provision.

Outreach 3 Way also provide a community-based sports and leisure service called Out There! The Out There! Service primarily connects people without assessed needs to local leisure groups and activities via a number of hubs across West Sussex. This service helps people get actively engaged in their communities and has supported many people to join mainstream clubs and groups improving their health and wellbeing and "preventing" people from needing more comprehensive social care.

## Outreach 3 Way Directors' Report Year ended 31 March 2021

The Out There! service has many links and partnerships with local organisations, groups and schools such as: Mencap, Crawley FC, Brighton and Hove Albion FC, Chichester University, Sport England, the LTA, Crawley Wellbeing, Chichester Falcons, Sussex Cricket and Sussex FA, Active Sussex. Everyone Active, Manor Green, Freedom Leisure, Places for People and South Down Leisure.

In March 2021 the West Sussex County Council contract that commissioned the Out There! Service ended. Additional funding was secured through grant funding from Sport England enabling the service to continue for another 12 months with the aim of developing a self-sustaining model to enable this provision to continue in the long term to benefit a wide cohort of people with disabilities access mainstream sports and leisure facilities.

Additionally Outreach 3 Way (O3W) engages in charitable fundraising to support projects such as Out There! Through this work O3W has created partnerships with local organisations such as the Co-Op, MNH, and Thales helping raise awareness of the services we provide and creating opportunities for employment for the people we support.

### **Objectives and Activities**

The Charity's vision is better lives for more people. Its mission is to provide high quality personalised support for people with learning disabilities and autism, helping them to be actively engaged with, and contribute to, their communities.

The Charity's values are:

|             |                                                                                         |
|-------------|-----------------------------------------------------------------------------------------|
| Ambition    | seeking to help people reach their potential                                            |
| Respect     | showing people respect and recognising that their unique contribution adds value to all |
| Courage     | being guided by the courage of our convictions to make a difference                     |
| Integrity   | ensuring that what we do is grounded in what we believe                                 |
| Partnership | working with others to achieve more for people                                          |

The 2025 strategy is underpinned by the following strategic pillars:

|                 |                                                                                                                                                                                                                                         |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Personalisation | supporting choice and control, meeting needs and encouraging ambition, protecting and improving the quality and safety of services and developing research-based support focused on outcomes.                                           |
| Development     | growing research-based outcomes-focused support, increasing services for people with complex needs, helping people to have a good home, developing the expertise of central services and evaluating new support models and new markets. |
| Engagement      | building partnerships and working collaboratively, developing a louder voice and promoting best practice, increasing the influence of the people supported and their families and adding value to the sector.                           |

# **Outreach 3 Way** **Directors' Report** **Year ended 31 March 2021**

|              |                                                                                                                                                                                                                                                                    |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| People       | valuing and supporting the people who work with us, striving to be inclusive and to respect difference, building a workforce which is capable, highly motivated, engaged and the best they can be and developing a flexible, responsive and accountable structure. |
| Organisation | being an effective learning organisation, making the best possible use of resources and devolving decision making to be as close as possible to the people supported.                                                                                              |

Outreach 3 Way's vision, mission and strategic aims continue to reflect its commitment to provide excellent personalised support for people and to provide a framework for its continuing diversification and development.

The Charity's aim is to be the research-based exemplar provider delivering outcomes-focused care and support. Indeed, the Charity is building on its leading-edge personalisation work and has further developed ways of providing personalised support within traditional care home environments. In addition, its network of Referral and Assessment Managers works closely with personal budget holders and their families to design and implement the right packages of support for them provided in their preferred accommodation.

The Charity continues to develop its capacity and expertise to provide a range of services for people with particular needs such as autism, complex and challenging behaviour, young people in transition and people who wish to live independently.

## **Achievements and Performance**

### **Delivery of Public Benefit**

Outreach 3 Way, in accordance with its objects, benefits people with learning disabilities in the East/West Sussex area. The majority of its funding comes from the local authority, West Sussex County Council (WSSCC) with some additional services funded by East Sussex County Council and Brighton and Hove City Council, and therefore the majority of its beneficiaries are referred to it via these local authorities and Clinical Commissioning Groups. The Charity is able to offer places in its day centre, residential properties and supported living schemes to individuals not funded by the local authority, however, a cost is still attached to those placements. The Charity aims to keep placement fees to the minimum required to cover the Charity's costs.

The Charity also supports people who have individual budgets and choose to spend some, or all, in accessing the Outreach 3 Way services. It interacts with people with learning disabilities, their parents and families and commissions brokers to enable personalised support to be purchased.

People can join the Sports and Leisure service "Out There!" without a referral from the local authority and Outreach 3 Way charge a session fee to attendees to cover running costs.

Outreach 3 Way continues to work in a way that is personalised, having delivered support to people based on their bespoke needs and wishes, offering choice and control in all aspects of service delivery.

The trustees consider that they have complied with the duty in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

## **Outreach 3 Way Directors' Report Year ended 31 March 2021**

### **Achievements**

The information below looks at what the Charity has achieved compared with the objectives that it stated last year, plus other notable achievements.

2020/21 has continued to present the company with challenges, due to the current economic climate in social care and notably the current pandemic.

### **Notable achievements in the last year include:**

In March, Outreach 3 way secured £100,000.00 of grant funding from Sport England to continue operating the Out there! sports and leisure provision for another 12 months with the aim of developing a self-sustainable model to enable this provision to continue in the long term to benefit a wide cohort of people with disabilities across West Sussex and surrounding counties enabling them to access mainstream sports and leisure facilities.

We have needed to close two of our complex needs services in Saltdean where people supported moved to alternate accommodation. The two properties where the support was provided remain marketable and Outreach 3 Way has been actively seeking new referrals for the empty properties.

Due to the challenges of providing support during the pandemic Outreach 3 Way has needed to review its approach to providing day services from our site in Ifield.

In line with government guidance the day service provision was closed for a short period. Outreach 3 Way moved to re-open the service in partnership with WSCC. This meant reduced numbers of people attending day services and support was provided via risk assessed support bubbles with a number of stringent infection control procedures. These were introduced to ensure the safety of people supported and the support provided at Ifield was scaled back to accommodate those with more profound needs.

During the pandemic there have been 11 confirmed cases of Coronavirus amongst the people we support. Three people needed hospitalisation but there have been no deaths as a result of Coronavirus.

The two CQC registered Domiciliary Care services in Outreach 3 Way inspected by CQC under the Health and Social Care Act remain rated as "Good" overall in meeting the Essential Standards of Quality and Care. Additionally our three registered care homes also continue to be rated as "Good" overall by CQC.

### **Fundraising and PR**

Since the end of March 2020 we have received the following funding and donations:-

- The 2.6 Challenge campaign raised £1,202.20 and was split 3 ways between day services, Smile and Out There!;
- Member of the public Sharon Williams donated £50.00 after seeing the BBC story on LA funding cuts;
- Funding from Sport England for £100,000 to continue Out There! project.

In total we have received £101,252.20 from these sources.

### **Plans for Future Periods**

West Sussex County Council (WSCC), the commissioning authority for the majority of our services across West Sussex, has extended our day service contract for two years, ending in April 2022, and we are working in partnership to develop more community-based hub services for the people we support offering a wider range of opportunity and activities.



## **Outreach 3 Way Directors' Report Year ended 31 March 2021**

Additionally our short breaks contract with WSCC has ended and we are renegotiating terms and conditions. We continue to explore potential options for redeveloping the services on the O3W site to be able to offer our short breaks provision to a wider cohort of people with learning disabilities and/or complex physical and behavioural needs.

Plans have been submitted and agreed for the demolition of a derelict building on our site at Ifield and this is now underway.

The Charity is seeking opportunities for developments on site with potential partners as the land at the site is also prime for use by others. We continue to explore options to determine how it can be utilised most effectively whilst maintaining site safety for the people we support and staff who access it. However the Charity is aiming to move its day service provision entirely off-site by April 2022.

We have been working closely with Brighton and Hove County Council with regards to a bespoke service for an individual with complex behavioural needs. We are in a consultation stage currently and initial funding has been agreed enabling us to move forwards with transition planning for the service. The support will be provided at our empty properties in Saltdean in East Sussex.

Outreach 3 Way continues to roll out "Activate", our support model based on sector-leading research. Central to the Activate model of support is putting decision making closer to the people supported by agreeing and working on personalised and challenging outcomes with them, their families and staff.

The Dimensions Group has changed its CQC registration expectations for Locality Managers working under a CQC registered Domiciliary Care Office. This will apply to the two CQC Domiciliary Care registrations in O3W namely "1-1+ North" and "1-1+ South". Currently the Operations Director carries the registration for these locations. Under the new structure, the Locality Managers (who are line managed by the Operations Directors) will share responsibility for the regulated activity.

From a regulatory perspective this new structure will more accurately reflect managers' responsibilities for the people we support. It brings decision-making closer to the people we support and makes the right people accountable.

### **Financial Review**

The net movement in funds for the year ended 31 March 2021 was a surplus of £699k (2020: £274k).

Performance for the year was better than budget due to an increase in the support provided.

### **Principal Risks**

*Reduced public spending* - the sector that the Charity operates in continues to undergo significant and radical change and it is clear that public services in the UK will remain under intense financial pressure for many years. It is also unclear how Brexit will affect the financial environment in the coming years. Outreach 3 Way has responded to the financial pressures through continuing to seek efficiencies and improve productivity, which has enabled it to reduce its overhead and operational costs whilst protecting the support that it provides to people.

*Regulation* - the expectations of Outreach 3 Way's customers regarding service quality are increasing and so its regulatory frameworks are continuing to evolve. In particular, the Charity's main regulators, the Care Quality Commission (CQC) and the Charity Commission, have higher expectations of leadership and governance.

*Legislation and case law* – naturally, this will evolve over time. In certain cases there is a risk that it may do so in ways that could have a significant impact on Outreach 3 Way's costs. These changes are monitored by the Charity and actions are implemented to mitigate against adverse effects where

## **Outreach 3 Way Directors' Report Year ended 31 March 2021**

appropriate. The increasing national living wage, including the way that HMRC interprets this in relation to time spent during sleep-in services and the enforcement of this, has the potential to significantly impact on Outreach 3 Way.

The Charity has developed plans to mitigate these risks.

### **Reserves Policy**

The trustees are aware that the Charity must balance the need to build sufficient reserves to maintain financial stability with meeting the costs of delivering its charitable objects. The target is to retain reserves equivalent to three months' expenditure, equating to around £1,600k, which the trustees believe would tide the Charity over should there be any unexpected interruptions to regular funding.

At 31 March 2021 Outreach 3 Way was meeting its reserves policy with unrestricted income funds of £3,935k (2020: £3,239k). Its cash balance at 31 March 2021 was £1,158k (2020: £1,043k).

The trustees believe that this puts Outreach 3 Way in a good position for the future and that future incoming resources will be sufficient to meet the needs of the Charity in delivering its charitable objects.

As at the 31 March 2021 there were restricted reserves of £6k (2020: 3K) that were not available for the general purposes of the charity.

### **Going Concern**

Outreach 3 Way is forecasting a surplus for next year from its main operational activities and has sufficient cash in the bank to provide adequate resources for the group's day-to-day operations.

The board, after reviewing the charitable company budgets for 2021/22, which is incorporated into the Group's budget and cashflows, and the group's medium term financial position as detailed in the 2025 strategy including changes arising from the Covid-19 pandemic, is of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of these accounts. The Board therefore continues to adopt the going concern basis in preparing the annual financial statements.

### **Statement of Trustees' Responsibilities in Respect of the Trustees' Annual Report and the Financial Statements**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

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 income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;

**Outreach 3 Way  
Directors' Report  
Year ended 31 March 2021**

- assess the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

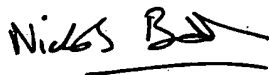
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Auditor**

A resolution to re-appoint KPMG LLP will be proposed at the forthcoming annual general meeting.

Approved by the Board of Trustees and signed on its behalf by:



.....  
**Nick Baldwin CBE**  
**Chair**

Outreach 3 Way  
1430 Arlington Business Park  
Theale  
Reading  
RG7 4SA

## **Independent Auditor's Report to the Members of Outreach 3 Way**

### **Opinion**

We have audited the financial statements of Outreach 3 Way Limited ("the charitable company") for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, and related notes, including the accounting policies in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the charitable company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

### **Going concern**

The trustees have prepared the financial statements on the going concern basis as they do not intend to liquidate the charitable company or to cease its operations, and as they have concluded that the charitable company's financial position means that this is realistic. They have also concluded that there are no material uncertainties that could have cast significant doubt over its ability to continue as a going concern for at least a year from the date of approval of the financial statements ("the going concern period").

In our evaluation of the trustees' conclusions, we considered the inherent risks to the charitable company's business model and analysed how those risks might affect the charitable company's financial resources or ability to continue operations over the going concern period.

Our conclusions based on this work:

- we consider that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate;
- we have not identified, and concur with the trustees' assessment that there is not, a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for the going concern period.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the above conclusions are not a guarantee that the charitable company will continue in operation.

### **Fraud and breaches of laws and regulations – ability to detect**

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included:

- Enquiring of the Board, the audit committee, internal audit and inspection of policy documentation as to the Charitable company's high-level policies and procedures to prevent and detect fraud, including the internal audit function, and the Charitable company's channel for "whistleblowing", as well as whether they have knowledge of any actual, suspected or alleged fraud.
- Reading Board, audit committee, financial and resources committee minutes.
- Using analytical procedures to identify any unusual or unexpected relationships.
- Obtaining a copy of the Charitable company's fraud register.

## **Independent Auditor's Report to the Members of Outreach 3 Way (continued)**

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud throughout the audit.

As required by auditing standards, and taking into account possible pressures to meet loan covenants and regulatory performance targets, we perform procedures to address the risk of management override of controls and the risk of fraudulent revenue recognition, in particular the risk that income is recorded in the wrong period and the risk that Charitable company's management may be in a position to make inappropriate accounting entries.

We did not identify any additional fraud risks.

In determining the audit procedures we took into account the results of our evaluation and testing of the operating effectiveness of the Charitable company-wide fraud risk management controls

We also performed procedures including:

- Identifying journal entries and other adjustments to test for all full scope components based on risk criteria and comparing the identified entries to supporting documentation. These included journals with unusual posting to revenue, journals with unusual posting to cash, and unbalanced journal entries.

### *Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations*

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and from inspection of the Charitable company's regulatory and legal correspondence and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations.

As the Charitable Company is regulated, our assessment of risks involved gaining an understanding of the control environment including the entity's procedures for complying with regulatory requirements.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the Charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation, taxation legislation, pensions legislation and specific disclosures required by Charitable companies legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the Charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation or the need to include significant provisions. We identified the following areas as those most likely to have such an effect: anti-bribery, health and safety and employment law recognising the regulated nature of the Charitable company's activities. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

### **Other information**

The trustees are responsible for the other information, which comprises the Trustees' Annual Report, and Chair's and Managing Director's statement. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the other information;
- in our opinion the information given in the Trustees' Annual Report, which constitutes the directors' report for the financial year, is consistent with the financial statements; and

## **Independent Auditor's Report to the Members of Outreach 3 Way (continued)**

- in our opinion that report has been prepared in accordance with the Companies Act 2006.

### **Matters on which we are required to report by exception**

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- the charitable company has not kept adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in these respects.

### **Trustees' responsibilities**

As explained more fully in their statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

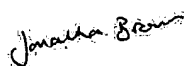
### **Auditor's responsibilities**

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 our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the charitable company's members, 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 and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Brown (Senior Statutory Auditor)  
**for and on behalf of KPMG LLP, Statutory Auditor**

*Chartered Accountants*

66 Queen Square

Bristol

BS1 4BE

2 September 2021

**Outreach 3 Way**  
**Statement of Financial Activities**  
**(including Income and Expenditure Account and**  
**Statement of Total Recognised Gains and Losses)**  
**For the year ended 31 March 2021**

|                                                | <i>Note</i> | Unrestricted<br>funds<br>£'000 | Restricted<br>funds<br>£'000 | <b>Total funds<br/>2021<br/>£'000</b> | Total funds<br>2020<br>£'000 |
|------------------------------------------------|-------------|--------------------------------|------------------------------|---------------------------------------|------------------------------|
| <b>Incoming resources</b>                      |             |                                |                              |                                       |                              |
| Incoming resources generated from activities:  |             |                                |                              |                                       |                              |
| Activities for generating funds                | 2           | -                              | 3                            | <b>3</b>                              | 36                           |
| Incoming resources from charitable activities: |             |                                |                              |                                       |                              |
| Provision of person centred support:           | 3           |                                |                              |                                       |                              |
| Fees for support services                      |             | 6,341                          | -                            | <b>6,341</b>                          | 6,211                        |
| Rent charges                                   |             | 289                            | -                            | <b>289</b>                            | 279                          |
| Other incoming resources                       |             | 104                            | -                            | <b>104</b>                            | 92                           |
| <b>Total incoming resources</b>                |             | <u>6,734</u>                   | <u>3</u>                     | <u><b>6,737</b></u>                   | <u>6,618</u>                 |
| <b>Resources expended</b>                      |             |                                |                              |                                       |                              |
| Charitable activities:                         |             |                                |                              |                                       |                              |
| Provision of person centred support            |             | 6,038                          | -                            | <b>6,038</b>                          | 6,344                        |
| <b>Total resources expended</b>                | 4           | <u>6,038</u>                   | <u>-</u>                     | <u><b>6,038</b></u>                   | <u>6,344</u>                 |
| <b>Net Income for the Year</b>                 | 5           | <u>696</u>                     | <u>3</u>                     | <u><b>699</b></u>                     | <u>274</u>                   |
|                                                |             |                                |                              |                                       |                              |
| Net movement in funds for the year             |             | 696                            | 3                            | <b>699</b>                            | 274                          |
|                                                |             |                                |                              |                                       |                              |
| Fund balances at 1 April                       |             | <u>3,239</u>                   | <u>3</u>                     | <u><b>3,242</b></u>                   | <u>2,968</u>                 |
|                                                |             |                                |                              |                                       |                              |
| <b>Fund balances at 31 March</b>               |             | <u><u>3,935</u></u>            | <u><u>6</u></u>              | <u><u><b>3,941</b></u></u>            | <u><u>3,242</u></u>          |

The figures above relate to continuing activities.

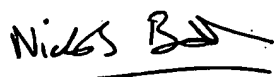
The accompanying notes form part of these financial statements.

**Outreach 3 Way**  
**Balance Sheet**  
**As at 31 March 2021**  
**Company Number: 1474488**

|                                                         | <i>Note</i> | <b>2021<br/>£'000</b> | <b>2020<br/>£'000</b> |
|---------------------------------------------------------|-------------|-----------------------|-----------------------|
| <b>Fixed assets</b>                                     |             |                       |                       |
| Tangible assets                                         | 8           | <b>2,424</b>          | 2,367                 |
| <b>Current assets</b>                                   |             |                       |                       |
| Debtors                                                 | 9           | <b>1,557</b>          | 814                   |
| Cash at bank and in hand                                |             | <b>1,158</b>          | 1,043                 |
|                                                         |             | <b>2,715</b>          | 1,857                 |
| <b>Liabilities</b>                                      |             |                       |                       |
| Creditors: amounts falling due within one year          | 10          | <b>(831)</b>          | (556)                 |
| <b>Net current assets</b>                               |             | <b>1,884</b>          | 1,301                 |
| <b>Total assets less current liabilities</b>            |             | <b>4,308</b>          | 3,668                 |
| Creditors: amounts falling due after more than one year | 10          | <b>(360)</b>          | (386)                 |
| Provisions for liabilities                              | 12          | <b>(7)</b>            | (40)                  |
| <b>Total net assets</b>                                 |             | <b>3,941</b>          | 3,242                 |
| <b>The funds of the charity</b>                         |             |                       |                       |
| Restricted income funds                                 | 14          | <b>6</b>              | 3                     |
| Unrestricted income funds                               |             | <b>3,935</b>          | 3,239                 |
| <b>Total charity funds</b>                              | 15          | <b>3,941</b>          | 3,242                 |

The accompanying notes form part of these financial statements.

The financial statements were approved by the trustees and authorised for issue on 13 August 2021 and signed on their behalf by:



.....  
 Nick Baldwin CBE  
 Chair



.....  
 Jo Greenbank  
 Company Secretary



# Outreach 3 Way

## Notes to the Financial Statements

### As at 31 March 2021

#### 1 Accounting policies

##### **Basis of preparation**

The financial statements have been prepared on a going concern basis 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 UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The board, after reviewing the charitable company budgets for 2021/22, which is incorporated into the Group's budget and cashflows, and the group's medium term financial position as detailed in the 2025 strategy including changes arising from the Covid-19 pandemic, is of the opinion that, taking account of severe but plausible downsides, the company will have sufficient funds to meet its liabilities as they fall due for a period of at least 12 months from the date of approval of these accounts. The Board therefore continues to adopt the going concern basis in preparing the annual financial statements.

Outreach 3 Way meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **Income recognition**

###### *Fees for support services*

Fees for support services represent care charges and grants receivable from Clinical Commissioning Groups and local authorities, under grant funding agreements, for services provided in the year by Outreach 3 Way for care and supported living, including Supporting People grants and charges to residents. Care charges and revenue grants from local authorities are recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance for the provision of specified services is deferred until the criteria for income recognition are met (see note 11).

###### *Income from rents and service charges*

Rent receivable under a tenancy agreement is recognised on an accruals basis.

###### *Donations*

Donations are recognised when the Charity receives notification that the donation has been pledged. Material legacies receivable at year end are included at their probate value.

###### *Trading income*

Trading receipts are recognised when the receipts have been received.

##### **Apportionment of direct staff, occupancy and other costs**

Direct staff, occupancy and other costs have been apportioned to the relevant section of the Income and Expenditure account on the basis of costs of the staff engaged on operations dealt with in these financial statements.

# Outreach 3 Way

## Notes to the Financial Statements

### 31 March 2021

#### 1 Accounting policies (continued)

##### **Fixed assets and depreciation**

All assets are stated at cost less depreciation with the exception of donated assets, which are initially included at their fair value as at the date of donation. Assets having a value below £1,000 are not capitalised, but are expensed through the income and expenditure account. No depreciation is charged on freehold land.

Where an asset comprises two or more major components which have substantially different useful economic lives, each component is depreciated separately over its useful economic life.

Depreciation of tangible fixed assets is charged in annual instalments, on a straight-line basis, commencing from the date of acquisition, at rates estimated to write off their cost less any residual value over the expected useful lives which are as follows:

|                                          | Years |
|------------------------------------------|-------|
| Building/Structure                       | 80    |
| Pitched roof coverings                   | 80    |
| Windows and doors                        | 40    |
| Electrical installations                 | 40    |
| Bathrooms                                | 20    |
| Boilers                                  | 15    |
| Kitchen and utility rooms                | 10    |
| Furniture, fittings and office equipment | 2-3   |

Any assets that are impaired in value are written down to their recoverable amount.

The Charity has assessed whether there is any indication that any asset may be impaired. For the assessment of the property assets, the value-in-use calculation used a discount rate of 5%, which was applied to cash flows extending over a 30-year period to reflect the long useful life of property. This resulted in impairment provisions of £85k being released this year (2020: £111k release).

##### **Expenditure**

All expenditure including support costs, other than that which has been capitalised, is charged against income on an accruals basis. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which the VAT relates.

Expenditure is apportioned on the following basis:

- (a) costs attributable solely to one activity are allocated to that activity.
- (b) costs attributable to more than one activity are apportioned between activities as follows:
  - staff and occupancy costs are apportioned on the basis of estimated person hours spent on each different activity;
  - communication, stationery and printing and computer costs are apportioned based on estimated usage for each activity; and
  - depreciation is apportioned based on the estimated usage of the relevant assets.

Governance costs relate to the costs of running the Charity as a statutory body and include audit fees, certain legal and professional fees, and the costs of trustee and member meetings. No support costs are allocated to governance costs as any allocation would be immaterial.

## Outreach 3 Way

### Notes to the Financial Statements

#### 31 March 2021

#### 1 Accounting policies (continued)

##### **Operating leases**

Under section 20 of FRS 102, the Charity classifies the lease of properties and vehicles as operating leases; the title to the properties and vehicles remains with the lessor. The property leases are for five years or less, whilst the economic life of such properties is normally sixty years.

Rentals paid under operating leases are charged against income on a straight-line basis over the lease term.

##### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

##### **Creditors and provisions**

Creditors and 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 the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### **Restricted funds**

Any income received that is restricted as to its use is credited to a restricted fund.

##### **Unrestricted funds**

Unrestricted funds represent those assets, which may be used at the trustees' discretion for any purpose consistent with the aims of the Charity.

##### **Transfers between funds**

Transfers are made between funds as follows:

- deficits arising on restricted funds from contractual activities are offset by transfers from unrestricted funds;
- surpluses arising on restricted funds from contractual activities are transferred to unrestricted funds when the relevant contract has been fully completed.

##### **Pension costs**

The Charity operates defined contribution pension schemes. The costs under these schemes are charged to the income and expenditure account as incurred.

##### **Statement of cash flows**

Outreach 3 Way has taken advantage of the disclosure exemption granted to small entities under FRS 102 from Section 7: Statement of Cash Flows and accordingly no statement of cash flows has been produced. The cash flow of the Charity is included within the group cash flow in the statutory accounts of its parent, Dimensions UK, and further details on how to view these accounts can be found in note 19 of these accounts.

**Outreach 3 Way**  
**Notes to the Financial Statements**  
**31 March 2021**

**2 Voluntary Income**

|                                 | Unrestricted<br>funds<br>£'000 | Restricted<br>funds<br>£'000 | Total<br>2021<br>£'000 | Total<br>2020<br>£'000 |
|---------------------------------|--------------------------------|------------------------------|------------------------|------------------------|
| Activities for generating funds | -                              | 3                            | 3                      | 36                     |

**3 Provision of Person Centred Support Analysis of Income**

|                                       | 2021<br>£'000 | 2020<br>£'000 |
|---------------------------------------|---------------|---------------|
| <i>Fees for support services</i>      |               |               |
| Charges for support services (grants) | 6,341         | 6,211         |
|                                       | 6,341         | 6,211         |
| <i>Related income</i>                 |               |               |
| Rent charges                          | 289           | 279           |
| Other                                 | 104           | 92            |
|                                       | 6,734         | 6,582         |

**4 Provision of Person Centred Support**

|                         | Unrestricted<br>funds<br>£'000 | Restricted<br>funds<br>£'000 | Total<br>2021<br>£'000 | Total<br>2020<br>£'000 |
|-------------------------|--------------------------------|------------------------------|------------------------|------------------------|
| Analysis of Expenditure |                                |                              |                        |                        |
| <i>Direct costs</i>     |                                |                              |                        |                        |
| Staff costs             | 4,573                          | -                            | 4,573                  | 4,813                  |
| Occupancy costs         | 692                            | -                            | 692                    | 893                    |
| Other costs             | 803                            | -                            | 803                    | 687                    |
| Depreciation            | 55                             | -                            | 55                     | 58                     |
| Impairment              | (85)                           | -                            | (85)                   | (111)                  |
| Governance costs        | -                              | -                            | -                      | 4                      |
| Total                   | 6,038                          | -                            | 6,038                  | 6,344                  |

**5 Net Income for the Year**

|                                | 2021<br>£'000 | 2020<br>£'000 |
|--------------------------------|---------------|---------------|
| This is stated after charging: |               |               |
| Depreciation                   | 55            | 58            |
| Impairment                     | (85)          | (111)         |
| Audit of financial statements  | 3             | 3             |
| Operating leases               | 184           | 174           |

**Outreach 3 Way**  
**Notes to the Financial Statements**  
**31 March 2021**

**6 Staff**

|                                                 | 2021<br>Number<br>Headcount | 2020<br>Number<br>Headcount | 2021<br>Number<br>*FTE | 2020<br>Number<br>*FTE |
|-------------------------------------------------|-----------------------------|-----------------------------|------------------------|------------------------|
| <u>Average Number of Employees</u>              |                             |                             |                        |                        |
| Staff directly providing person-centred support | 228                         | 234                         | 166                    | 172                    |
| Support services                                | 14                          | 15                          | 5                      | 5                      |
|                                                 | <u>242</u>                  | <u>249</u>                  | <u>171</u>             | <u>177</u>             |

\*FTE: Full Time Equivalent.

| <u>Employment costs</u> | 2021<br>£'000 | 2020<br>£'000 |
|-------------------------|---------------|---------------|
| Wages and salaries      | 3,208         | 4,078         |
| Social security costs   | 286           | 303           |
| Pension costs           | 72            | 75            |
|                         | <u>3,566</u>  | <u>4,456</u>  |

There were no employees whose total earnings exceeded £60,000.

Included in wages and salaries costs are redundancy payments totalling £nil (2020: £3k).

None of the trustees (or any persons connected with them) received any remuneration during the year, and neither were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

**7 Taxation Status**

Outreach 3 Way is a registered charity and as such is not subject to Corporation Tax on its charitable income and gains.

**Outreach 3 Way**  
**Notes to the Financial Statements**  
**31 March 2021**

**8 Tangible fixed assets**

|                                  | Properties<br>£'000 | Office &<br>Computer<br>Equipment<br>£'000 | Household<br>Fixtures &<br>Fittings<br>£'000 | Total<br>£'000 |
|----------------------------------|---------------------|--------------------------------------------|----------------------------------------------|----------------|
| Cost or Valuation                |                     |                                            |                                              |                |
| At 1 April 2020                  | 3,189               | 9                                          | 29                                           | 3,227          |
| Additions                        | 23                  | -                                          | 4                                            | 27             |
|                                  | <u>3,212</u>        | <u>9</u>                                   | <u>33</u>                                    | <u>3,254</u>   |
| At 31 March 2021                 |                     |                                            |                                              |                |
| Depreciation                     |                     |                                            |                                              |                |
| At 1 April 2020                  | 827                 | 6                                          | 27                                           | 860            |
| Charge for the year (note 4 & 5) | 52                  | 2                                          | 1                                            | 55             |
| Impairment (note 4 & 5)          | (85)                | -                                          | -                                            | (85)           |
|                                  | <u>794</u>          | <u>8</u>                                   | <u>28</u>                                    | <u>830</u>     |
| At 31 March 2021                 |                     |                                            |                                              |                |
| Net book value                   |                     |                                            |                                              |                |
| At 31 March 2021                 | <u>2418</u>         | <u>1</u>                                   | <u>5</u>                                     | <u>2,424</u>   |
| At 31 March 2020                 | <u>2,362</u>        | <u>3</u>                                   | <u>2</u>                                     | <u>2,367</u>   |

**9 Debtors**

|                                | 2021<br>£'000 | 2020<br>£'000 |
|--------------------------------|---------------|---------------|
| Trade debtors                  | 1,456         | 496           |
| Other debtors                  | 36            | 23            |
| Prepayments and accrued income | 65            | 295           |
|                                | <u>1,557</u>  | <u>814</u>    |

**Outreach 3 Way**  
**Notes to the Financial Statements**  
**31 March 2021**

**10 Creditors**

| <u>Amounts falling due within one year</u>        | 2021<br>£'000     | 2020<br>£'000     |
|---------------------------------------------------|-------------------|-------------------|
| Trade creditors                                   | 14                | 46                |
| Other creditors                                   | 30                | 22                |
| Accruals                                          | 126               | 160               |
| Deferred income (note 11)                         | 405               | 64                |
| Taxation and social security                      | 87                | 80                |
| Amounts owed to group and associated undertakings | 169               | 184               |
|                                                   | <u>831</u>        | <u>556</u>        |
| <br><u>Amounts falling due after one year</u>     | <br>2021<br>£'000 | <br>2020<br>£'000 |
| Amounts owed to group companies                   | 360               | 386               |
|                                                   | <u>360</u>        | <u>386</u>        |

**11 Deferred income**

Deferred income comprises advance billing for services which ended after the reporting date. The portion of the invoice relating to the next reporting period has been deferred and released in the period in which the service has been delivered.

|                                                             | £'000      |
|-------------------------------------------------------------|------------|
| Balance as at 1 April 2020                                  | 64         |
| Amount released to income earned from charitable activities | (64)       |
| Amount deferred in year                                     | 405        |
| Balance as at 31 March 2021 (note 10)                       | <u>405</u> |

**Outreach 3 Way**  
**Notes to the Financial Statements**  
**31 March 2021**

**12 Provisions for liabilities**

The prior year provision for dilapidations of offices has been reassessed however no adjustment was needed. The leases are now rolling therefore it is expected that this will be paid during the next financial year.

Income has been provided against where applicable relating to disputed rent charges and a potential legal claim. These outflows are expected to be incurred in the next financial year.

|                               | Dilapidations<br>£'000 | Income<br>adjustments<br>£'000 | Total<br>£'000 |
|-------------------------------|------------------------|--------------------------------|----------------|
| At 1 April 2020               | 7                      | 33                             | 40             |
| Provision released / utilised | -                      | (33)                           | (33)           |
| At 31 March 2021              | <u>7</u>               | <u>-</u>                       | <u>7</u>       |

**13 Share capital – non equity**

The Company, which is incorporated under the Companies Act 2006, is limited by guarantee and as such has no share capital. The liability of each member is limited to £1, being the amount guaranteed.

**14 Movement in Funds**

|                          | At 1 April<br>2020  | Incoming<br>resources | Outgoing<br>resources | Transfers       | At 31<br>March 2021 |
|--------------------------|---------------------|-----------------------|-----------------------|-----------------|---------------------|
|                          | £'000               | £'000                 | £'000                 | £'000           | £'000               |
| Restricted funds:        |                     |                       |                       |                 |                     |
| Other restricted funds   | <u>3</u>            | <u>3</u>              | <u>-</u>              | <u>-</u>        | <u>6</u>            |
| Total restricted funds   | <u>3</u>            | <u>3</u>              | <u>-</u>              | <u>-</u>        | <u>6</u>            |
| Unrestricted funds:      |                     |                       |                       |                 |                     |
| General fund             | <u>3,239</u>        | <u>6,734</u>          | <u>(6,038)</u>        | <u>-</u>        | <u>3,935</u>        |
| Total unrestricted funds | <u>3,239</u>        | <u>6,734</u>          | <u>(6,038)</u>        | <u>-</u>        | <u>3,935</u>        |
| Total funds              | <u><u>3,242</u></u> | <u><u>6,737</u></u>   | <u><u>(6,038)</u></u> | <u><u>-</u></u> | <u><u>3,941</u></u> |

Donations and grants with specific purposes imposed by the donors for their use are held in a restricted fund.

The funds of the Charity include restricted funds comprising the unexpended balances of these restricted donations and grants.



**Outreach 3 Way**  
**Notes to the Financial Statements**  
**31 March 2021**

**15 Analysis of Assets by Fund**

|                                                            | Restricted<br>Funds<br>£'000 | General<br>Funds<br>£'000 | Total<br>£'000 |
|------------------------------------------------------------|------------------------------|---------------------------|----------------|
| Tangible fixed assets                                      | -                            | 2,424                     | 2,424          |
| Net current assets                                         | 6                            | 1,878                     | 1,884          |
| Creditors: amounts falling<br>due after more than one year | -                            | (367)                     | (367)          |
| <b>Total funds at 31 March 2021</b>                        | <b>6</b>                     | <b>3,935</b>              | <b>3,941</b>   |

**16 Capital Commitments**

As at 31 March 2021, the Charity had no capital commitments (2020: £nil).

**17 Commitments under operating leases**

The total of future minimum lease payments under non-cancellable operating leases for each of the following periods are as follows:

|                                                      | 2021                           |                | 2020                           |                |
|------------------------------------------------------|--------------------------------|----------------|--------------------------------|----------------|
|                                                      | Land and<br>buildings<br>£'000 | Other<br>£'000 | Land and<br>buildings<br>£'000 | Other<br>£'000 |
| Due:                                                 |                                |                |                                |                |
| Not later than one year                              | 26                             | 55             | 25                             | 29             |
| Later than one year and not<br>later than five years | -                              | 6              | -                              | 22             |
|                                                      | <u>26</u>                      | <u>61</u>      | <u>25</u>                      | <u>51</u>      |

**18 Related Parties**

Dimensions UK, the parent of the Charity, has apportioned and charged £739k (2020: £731k) of central overhead costs to Outreach 3 Way during the year. These are apportioned based on the total direct costs of providing social housing and other activities in each entity within the Group. At 31 March 2021 the Charity owed Dimensions UK £143k (2020: £158k) for recharged central overhead costs. The intercompany balance is settled a month in arrears.

Outreach 3 Way also has a loan from its parent. At 31 March 2021 the balance of the loan was £386k (2020: £412k), of which £26k is repaid annually. Interest payable on the loan during the year is charged to expenditure.

Dimensions Personalised Support Ltd subcontracts its work to other members of the group. Outreach 3 Way charge Dimensions Personalised Support Ltd 98% of the contract value for delivering the contract. The charge during the year was £-26k (2020: £39k)

There are no other related party transactions or outstanding balances during the year (2020: £nil).

**Outreach 3 Way**  
**Notes to the Financial Statements**  
**31 March 2021**

**19 Controlling Party**

Outreach 3 Way's parent association and controlling party is Dimensions (UK) Limited, a charitable registered society under the Co-operative and Community Benefit Societies Act 2014 registered number 31192R.

The principal purpose and activities of Dimensions (UK) Limited and its subsidiaries is the provision of person-centred support packages, with housing, for people with learning disabilities and autism.

The public can obtain the consolidated accounts of Dimensions (UK) Limited that include the Charity's accounts via the website [www.dimensions-uk.org](http://www.dimensions-uk.org) or by writing to the registered office address on page 2 of this report.

**20 Off-balance sheet arrangements**

Outreach 3 Way, along with the other entities in the Dimensions Group, became party to a £10m Revolving Credit Facility with HSBC plc on the 7 April 2017 (which ends on 7 Apr 2024), whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others.