

Outreach 3-Way
(A Charitable Company Limited by Guarantee)
Report and Financial Statements
for the year ended
31 March 2024

Better Lives for More People

Company Registration Number: 01474488

Charity Registration Number: 278140

Outreach 3-Way Contents

	Pages
Advisors and Other Information	3
Trustees' Report	4
Independent Auditor's Report to the Members of Outreach 3-Way	14
Statement of Financial Activities	18
Balance Sheet	19
Notes to the Financial Statements	20

Outreach 3-Way Advisors and Other Information

Trustees	<p>Nick Baldwin CBE (Chair) Rachael Dodgson Gordon Lyle (resigned 28th September 2023) Supriya (Sherry) Malik Angela McNab Noah Franklin David Isenegger (resigned 28th September 2023) Shahana Khan OBE Huw John Richard Crompton, QPM Kevin Hogarth (appointed 28th September 2023) Matthew Campion (appointed 21st March 2024) Richard Webb (appointed 21st March 2024)</p>	
Company Secretary	Joanne Greenbank	
Executive Directors	Rachael Dodgson	Group Chief Executive Officer
	Ian Goodacre	Group Chief Financial Officer (Resigned 2 April 2024)
	Clive Bassett	Group Chief Financial Officer (Appointed 2 April 2024)
	Stella Cheetham	Group Director of People and Organisational Development
	Chris Woodhead	Group Director of Housing, Marketing and Business Development (Resigned 27 October 2023)
	Julia Ashley	Chief Housing and Commercial Officer (Appointed 22 January 2024)
	Sinéad McHugh-Hicks	Managing Director
	Rhoda Iranloye	Group Director of Quality, Governance and Lived Experience
Principal and Registered Office	Benedict Sutton	Group Chief Digital and Information Officer Ground Floor Building 1230 Arlington Business Park, Theale Reading, RG7 4SA
Bankers	National Westminster Bank Plc Unit L11, The Oracle Shopping Centre Reading, RG1 2AG	HSBC UK Bank Plc Level 7, Thames Tower Station Road Reading, RG1 1LX
Solicitors	Anthony Collins Solicitors 134 Edmund Street Birmingham, B3 2ES	Trowers & Hamblins 3 Bunhill Row London, EC1Y 5YZ DAC Beachcroft 25 Walbrook, London, EC4N 8AF
Auditor		Crowe LLP 2nd Floor, 55 Ludgate Hill London, EC4M 7JW

Outreach 3-Way Trustees' Report

The Trustees present their report and the audited financial statements for the year ended 31 March 2024.

Reference and administrative information set out on page 3 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.

These financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice (UK GAAP) including Financial Reporting Standard 102 (FRS 102) and Charities SORP 2019. These financial statements have been prepared on a historical cost basis and are presented in Sterling (£).

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 and objective of the Charity is the provision of personalised support with housing. Outreach 3-Way provides a wide range of services for adults with learning disabilities and autistic people, including those with complex needs or behaviours of distress. The Charity enables people to be part of their community and to make their own choices and decisions about their own lives.

The Board and its Role

The governing body of Outreach 3-Way is the Board of Trustees whose members are non-executive and unpaid. Trustees 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. Trustees who served during the year are listed on page 3.

The full Board met five times during the year (four full meetings, and one joint meeting with the Dimensions Council) and followed an agreed agenda for the full meetings with various standing matters, including full reporting of management accounts, review of the strategic 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.

Outreach 3-Way is a subsidiary of Dimensions (UK) Limited and, as such, reports to the Dimensions Group Board.

The Group Board has systems in place, supported by a themed committee and panel structure, to ensure that it achieves appropriate oversight of objectives that support the governance of the whole Group, including strategic risk oversight and value for money.

Outreach 3-Way Trustees' Report

The following Committees and Panels provide oversight and scrutiny for the Outreach 3-Way Board:

- Group Audit & Risk Committee
- Finance & Resources Committee
- HR Committee
- Remuneration & Nominations Committee
- Quality & Practice Committee
- Change Programme Governance Committee
- Safeguarding Panel
- Offending Behaviour Review Panel

External Governance Review

An external Governance Review was undertaken in 2022/23 by Campbell Tickell and we have continued to make improvements arising from that action plan and in order to follow general good practice. The next external Governance Review will take place in 2025.

In other years (e.g. not when the externally led review is due), the Boards, Committees and Panels continue to review their effectiveness and performance.

The Non-Executive appraisal policy outlines the process of the annual performance review of overall performance and effectiveness of the Boards and a review of the performance, contribution, and effectiveness of individuals, which includes 360-degree peer feedback.

Training for Trustees

Trustees are able to attend appropriate training at the expense of the organisation to help them fulfil their Board role most effectively. Trustees complete GDPR and Safeguarding Adults training online, as well as being invited to specific topic Members Briefings. Learning and development needs are also identified through appraisal and the annual effectiveness reviews.

Recruitment of New Trustees

New Trustees are recruited when a need for new Trustees is identified following the annual skills audit or when an individual leaves in line with a Group Non-Executive Recruitment & Succession Policy. An agency is used to source suitable candidates, and the process includes the provision of supporting statements, and confirmation of their eligibility to act as Charity Trustee.

Three new Trustees were recruited during the year, bringing with them the skills and experience required.

The recruitment process includes informal meetings with members of the Group Executive Team, visits to homes and panel interviews, including with experts by experience. 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.

Risk Management

The Board discusses and assesses the risk to which the Charity is exposed in line with the Group Risk Management & Assurance Framework (which was reviewed in 2023). There are clearly defined management responsibilities for the identification, evaluation, and control of significant strategic risks in line with the Group approach, with continuous risk assessment and active management of business risks, including the maintenance of a strategic risk map, which identifies the controls and assurances in place, and highlights any gaps requiring further action. The Board discusses this at each meeting. Risk Strategy and its management is discussed in more detail in another section of this financial report.

Colleague Involvement

All colleagues 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 colleague forum and a health and safety forum that include colleague representatives from each locality.

Colleagues' 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.

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.

Relationships with Other Organisations

Outreach 3-Way seeks to work in partnership with other organisations whenever such partnerships enable additional services to be provided or the current support provision to be enhanced.

As a support and housing 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 My 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, with little or no assessed need, who would otherwise have fallen outside the remit of regular social care provision.

Outreach 3-Way has many links and partnerships with local organisations, groups, and schools such as: Manor Green, and the Gatwick Diamond Business Consortium that links local businesses together via network events.

Outreach 3-Way Trustees' Report

As part of its Crawley based community hub activities Outreach 3-Way has made connections with numerous community centres and organisations creating greater community involvement for people supported and enabling volunteering and Job opportunities for people supported.

Additionally Outreach 3-Way engages in charitable fundraising to support projects, through this work the Charity has historically 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.
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.

Outreach 3-Way Trustees' Report

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.
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The Charity continues to develop its capacity and expertise to provide a range of services for people with particular needs such as autism, complex needs and behaviours of distress, 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 (WSCC) with some additional services funded by Brighton and Hove City Council, and therefore most of its beneficiaries are referred to it via these local authorities and the Integrated Care Board. The Charity is able to offer places in its day centre, community hubs, residential properties, short break scheme, outreach 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 and commensurate with the local authority funding rates.

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

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 support 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.

Achievements

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

2023/24 has been a period of stabilisation following the challenges of the pandemic and the ongoing challenges presented by the current economic climate in social care.

Notable achievements in the last year include:

A complex needs support provision developed in collaboration with Brighton and Hove City Council (BHCC) and Sussex Integrated Care Board (ICB) has been successful in reducing the level of support the individual supported requires offering a saving to the local authority and public purse. The person supported has also been supported to move into new accommodation owned by the Charity that represents a safe tenancy and long-term housing solution for them. Additionally, the team supporting have been trained in BSL and have all achieved Level 2 award which is key in maintaining

Outreach 3-Way Trustees' Report

communication with the person supported and reducing behaviours of distress as well as improving communication between deaf and hearing colleagues.

Outreach 3-Way has continued to evolve its approach to providing day services. The majority of our day support is now provided via community hubs based in Crawley and sessions include; travel training, voluntary work, and social/wellbeing groups. The Local Authority has conducted a tender of this provision and are looking to amalgamate the Day service with the My Network and My Network + provision. Unfortunately, the procurement exercise failed in the areas that we operate Day services and My Network/My Network+ however following negotiation with the Local Authority we have secured a 6-month Direct award to continue providing support while the LA work to re-procure the Day service contract.

The work completed last year in collaboration with the NHS, a project to produce better information on cancer related conditions, with a focus on information presented in an accessible video format has been added to and now includes accessible information on the mental capacity act and how people with disabilities should be involved in best interest decision making. This has been released by the NHS and is widely available.

The NHS have put this forward for a PENNA Award, which is the Patient Experience Network National Awards. They are the first and only awards programme to recognise best practice in patient experience across all facets of health and social care in the UK.

Outreach 3 Way has completed an organisational exercise to transition from paper-based support plans to digital support plans using its Iplanit platform. This has helped give real-time access to support plans and records and aids remote monitoring of the records helping to inform and improve organisational processes and reporting.

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 Fundamental Standards. Additionally, our three registered care homes also continue to be rated as "Good" overall by CQC.

We have not had an inspection from CQC for either Domiciliary Care registration in the last year.

The Charity continues to seek opportunities for partnership working by exploring the benefits of offering the use of its Ifield site to potential partners as the land at the site is well maintained and due to the recent award of planning permission for redevelopment of facilities in the footprint of the demolished building is prime for use by others, particularly for educational purposes.

Fundraising and PR

Since the end of March 2023, we have totalled a net figure of £3k (2023: £4k) in regard to fundraising donations.

Plans for Future Periods

West Sussex County Council (WSCC), the commissioning authority for the majority of our services across West Sussex, is looking to re-procure our day service and My Network prevention contracts

Outreach 3-Way Trustees' Report

with a projected start date for a new contract early in 2025. The tender may include working closely in partnership with other support providers to develop a partnership approach to providing community-based hub sessions for the people we support and enabling a wider range of opportunity and activities for people supported and we have been liaising with providers to build our working relationships in preparation for this.

As part of this, work is underway to secure a longer-term central hub solution to enable all of our support provision to be provided in the heart of the community, including the support we provide to people with more profound learning and physical disabilities.

We continue to explore potential options for redeveloping the support provision on the Charity's site in Goffs Park, Crawley, 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. However, this would be dependent on investment or securing capital funding from the sale of the Ifield site and or investment by the Local Authority.

Outreach 3-Way continues to evolve its systems and processes as part of its commitment to improving operational efficiency identified via our Target Operating Model work. This includes new digital platforms for our finance systems and a new online system for managing all staffing related processes. These will enable greater oversight and reporting of key data sets and performance indicators.

Financial Review

The net movement in funds for the year ended 31 March 2024 was a surplus of £184k (2023: £540k).

Strategic Risks and their management

The following risks represent those observed as significant by the Trustees, summarised as follows:

Workforce – the increasing National Living Wage continues to put a pressure on our ability to compete for workforce in a candidate led market however we continue to work in partnership to influence and raise the importance of fair pay for social care workers.

We maintain an ongoing focus is workforce engagement. Dimensions invests in the training, development, and wellbeing of colleagues to ensure that the right resources are available to support them. We utilise many opportunities to listen to our colleagues and are committed to act on their feedback, a strategy which has resulted in our accreditation as a Great Place to Work for five years in a row.

Reduced public spending – the sector that the organisation 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. Dimensions has responded to the financial pressures through

Outreach 3-Way Trustees' Report

continuing to seek efficiencies and improve productivity, which has enabled it to proportionately reduce its overhead and operational costs whilst protecting the support that it provides to people. The organisation also manages liquidity risk via a revolving credit facility.

Regulation and Quality – the expectations of Dimensions' customers and stakeholders regarding service quality are increasing, furthermore regulatory frameworks are continuing to evolve. In particular, the organisation's main regulators, the Care Quality Commission (CQC), Homes England/The Regulator of Social Housing, the Charity Commission and Care Inspectorate Wales (CIW) have higher expectations of leadership and governance. We continue to keep Quality at the heart of everything that we do, ensuring that we maintain and embed best practice that is in line with our values and the requirements of our regulators. We ensure that actions to mitigate against adverse events are implemented, monitored and lessons are learned.

Sustainability and Business Systems – We maintain an ongoing focus to ensure the Group stays sustainable in a fast-moving environment of improved technology, business systems and cyber risks. We are investing in improving the Group's enterprise and information systems to ensure we have the right architecture to support the organisation's performance with better data, better reporting, and better integration.

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 2024, Outreach 3-Way was meeting its reserves policy with unrestricted income funds of £5,041k (2023: £4,857k). Its cash balance at 31 March 2024 was £1,263k (2023: £1,396k).

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 2024 there were no restricted reserves (2023: Nil) 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 2024/25, 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 Charity 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;
- 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.

Provision of Information to Auditor

The Directors who were in office on the date of approval of these financial statements have confirmed, as far as they are aware, that there is no relevant audit information of which the auditor is unaware. Each of the Directors has confirmed that they have taken all the steps that they ought to have taken as Directors in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditor.

Outreach 3-Way Trustees' Report

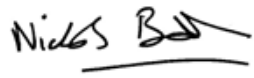
The report of the Directors has been prepared taking advantage of the small companies' exemption of section 419(2) of the Companies Act 2006.

The small companies' regime is being applied in preparing the financial statements (required by section 414(3)).

Auditor

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

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


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Nick Baldwin CBE

Chair

20th September 2024

Opinion

We have audited the financial statements of Outreach 3-Way for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; 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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 11, the Trustees (who are also the Trustees of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2022, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were Care Quality standards, General Data Protection Regulation (GDPR), Health and safety legislation, and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, legal counsel and the Group Audit & Risk Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals and revenue, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and Care Quality Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Julia Poulter

Senior Statutory Auditor

For and on behalf of Crowe U.K. LLP

Statutory Auditor

2nd Floor, 55 Ludgate Hill

London EC4M 7JW

26 September 2024

Outreach 3-Way
Statement of Financial Activities for the year ended 31 March 2024

		Unrestricted Funds 2024 £'000	Restricted Funds 2024 £'000	Total Funds 2024 £'000	Total Funds 2023 £'000
	Note				
Income					
Incoming resources generated from activities:					
Activities for generating funds	2	2	-	2	3
Incoming resources from charitable activities:					
Fees for support services	3	7,673	-	7,673	7,017
		<hr/>	<hr/>	<hr/>	<hr/>
		7,675	-	7,675	7,020
Expenditure					
Charitable activities:					
Provision of person-centred support	4	(7,491)	-	(7,491)	(6,480)
		<hr/>	<hr/>	<hr/>	<hr/>
Net Income for the year	5	184	-	184	540
		<hr/>	<hr/>	<hr/>	<hr/>
Reconciliation of funds:					
Funds as at 1 April		4,857	-	4,857	4,311
Transfer from restricted to unrestricted funds		-	-	-	6
Funds as at 31 March		5,041	-	5,041	4,857
		<hr/>	<hr/>	<hr/>	<hr/>

The figures above relate to continuing activities.

The accompanying notes from pages 20 - 33 form part of these financial statements.

Outreach 3-Way
Company Registration Number 01474488
Charity Registration Number 278140
Balance Sheet as at 31 March 2024

		2024	2023
	Note	£'000	£'000
Fixed assets:			
Tangible assets	8	1,708	1,952
Current assets			
Debtors	9	1,720	1,473
Cash at bank and in hand		1,263	1,396
Asset held for sale	8	813	612
		<hr/>	<hr/>
Total Current assets		3,796	3,481
Liabilities: Current liabilities	10	(459)	(569)
		<hr/>	<hr/>
Net current assets		3,337	2,912
		<hr/>	<hr/>
Total assets less current liabilities		5,045	4,864
Provisions for liabilities	12	(4)	(7)
		<hr/>	<hr/>
Total net assets		5,041	4,857
		<hr/>	<hr/>
Unrestricted income funds		5,041	4,857
		<hr/>	<hr/>
Total charity funds	15	5,041	4,857
		<hr/>	<hr/>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime under the Companies Act 2006 and FRS 102.

The accompanying notes from pages 20 – 33 form part of these financial statements. The financial statements were approved by the Trustees and authorised for issue on **20th September 2024** and signed on their behalf by:



Nick Baldwin CBE

Chair



Joanne Greenbank

Company Secretary

I 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 2019) – (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 2024/25, 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 Charity 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 Integrated Care Boards (ICBs) 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 accrual basis.

Donations

Donations are recognised when the Charity receives notification that the donation has been received in cash. Material legacies receivable at year end are included at their probable value.

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.

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 (New)	100
Building/Structure (Existing)	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 3%, which was applied to cash flows extending over a 30-year period to reflect the long useful life of property. There were no indication of impaired assets at the end of the reporting period (2023: £38k release).

Expenditure

All expenditure including support costs, other than that which has been capitalised, is charged against income on an accrual's 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.

Outreach 3-Way

Notes to the Financial Statements for the year ended 31 March 2024

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.

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. Management assesses recoverability of trade debts and provisions are applied on debts deemed doubtful of recovery in line with the Group's policy as follows:

Less than 180 days	0%
181 days to 360 days	50%
Above 360 days	100%

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.

Significant judgements and estimates

To prepare the accounts, trustees and management have made judgments and estimates. The most significant are:

- Income recognition: The charity receives a range of income stream and the approach to accounting for them is covered by income recognition policy above.
- Provisions and accruals: Provisions such as bad debts and accruals for expenditure require assumptions and estimation techniques. These are based on experience, knowledge of management and evidence of past experience.
- Cost allocation and recharges: The allocation of support costs requires a judgment as to what the most appropriate cost drivers are to apply.

In the view of the Trustees, no assumptions concerning the future of estimation uncertainty affecting asset and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

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.

2 Voluntary Income

	2024	2023
	£'000	£'000
Activities for generating funds	2	3
	—	—

3 Provision of Person-Centred Support Income

	2024	2023
	£'000	£'000
<i>Fees for support services</i>		
Charges for support services (grants)	7,329	6,732
	<hr/>	<hr/>
	7,329	6,732
<i>Related income</i>		
Rent charges	329	296
Other	15	(11)
	<hr/>	<hr/>
	7,673	7,017
	<hr/>	<hr/>

4 Provision of Person-Centred Support

	2024	2023
	£'000	£'000
Staff costs (note 6)	5,002	4,268
Occupancy costs	860	736
Other costs	1,541	1,459
Depreciation	73	55
Impairment	-	(38)
Governance costs	15	-
	<hr/>	<hr/>
Total	7,491	6,480
	<hr/>	<hr/>

5 Net Income for the Year

	2024	2023
	£'000	£'000
This is stated after charging/(crediting):		
Depreciation	76	54
Impairment	-	(38)
Audit of financial statements	15	14
Operating leases	201	160

6 Staff

	2024	2023	2024	2023
	Number	Number	Number	Number
	Headcount	Headcount	*FTE	*FTE
Average Number of Employees				
Staff directly providing person-centred support	205	200	137	131
Support services	4	5	4	5
	209	205	141	136

*FTE: Full Time Equivalent.

Outreach 3-Way
Notes to the Financial Statements for the year ended 31 March 2024

Employment costs	2024	2023
	£'000	£'000
Wages and salaries	4,530	3,867
Social security costs	387	331
Pension costs	85	70
	<hr/>	<hr/>
	5,002	4,268
	<hr/>	<hr/>

There were no employees whose total earnings is between £60k to £70k band (2023: 1)

There was no redundancy payment in year 2024 (2023 £nil)

None of the Trustees (or any persons connected with them) received any remuneration during the year for their Trustee roles. Trustees were reimbursed £nil for travel expenses (2023: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2023: £nil).

7 Taxation

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

8 a) Tangible fixed assets

	Properties £'000	Office & Computer Equipment £'000	Household Fixtures & Fittings £'000	Total £'000
Cost or Valuation				
At 1 April 2023	2,376	9	42	2,427
Additions	33	-	-	33
Asset held for sale	(201)	-	-	(201)
Disposals	(2)	-	-	(2)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	2,206	9	42	2,257
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2023	432	9	34	475
Charge for the year	75	-	1	76
Asset held for sale	-	-	-	-
Disposals	(2)	-	-	(2)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	505	9	35	549
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2024	1,701	-	7	1,708
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	1,944	-	8	1,952
	<hr/>	<hr/>	<hr/>	<hr/>

8b Asset held for sale

£'000

Transferred in the year (note 8a)

Cost 1,015

Accumulated Depreciation (403)

Carrying value as at 31 March 2023 612

Transferred during the year 201

Carrying value as at 31 March 2024 813

9 Debtors

	2024	2023
	£'000	£'000
Trade debtors	683	619
Other debtors	1	28
Prepayments and accrued income	288	195
Amount due from Group Companies	748	631
	<hr/>	<hr/>
	1,720	1,473
	<hr/>	<hr/>

10 Creditors

Amounts falling due within one year	2024	2023
	£'000	£'000
Trade creditors	23	5
Other creditors	2	12
Accruals	18	64
Deferred income (note 11)	4	14
Taxation and social security	100	88
Amounts owed to group and associated undertakings	312	386
	<hr/>	<hr/>
	459	569
	<hr/>	<hr/>

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 2023	14
Amount released to income earned from charitable activities	(14)
Amount deferred in year	4
	<hr/>
Balance as at 31 March 2024 (note 10)	4
	<hr/>

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.

	Dilapidations £'000	Total £'000
At 1 April 2023	7	7
Provision (released)/ utilised	(3)	(3)
	<hr/>	<hr/>
At 31 March 2024	4	4
	<hr/>	<hr/>

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.

I4 Movement in Funds

	At 1 April 2023	Incoming resources	Outgoing resources	At 31 March 2024
	£'000	£'000	£'000	£'000
Unrestricted funds:				
General fund	4,857	7,675	(7,491)	5,041
	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	4,857	7,675	(7,491)	5,041
	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	4,857	7,675	(7,491)	5,041
	<hr/>	<hr/>	<hr/>	<hr/>

15 Analysis of Assets by Funds

	Unrestricted Funds
Tangible fixed assets	1,708
Net current assets	3,337
Creditors: amounts falling due after more than one year	(4)
	<hr/>
Total funds at 31 March 2024	5,041
	<hr/>

16 Capital Commitments

As at 31 March 2024, the Charity had no capital commitments (2023 £ 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:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£'000	£'000	£'000	£'000
Due:				
Not later than one year	29	4	26	17
Later than one year and not later than five years	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	29	4	26	17
	<hr/>	<hr/>	<hr/>	<hr/>

18 Related Parties

Dimensions UK, the parent of the Charity, has apportioned and charged £863K (2023: £750K) 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. The intercompany balance is settled a month in arrears. At 31 March 2024, the Charity had a net receivable from Dimensions UK £436K (2023: £631K).

There are no other related party transactions or outstanding balances during the year (2023: £nil).

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 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 2027), whereby the liabilities to HSBC of each of the entities within the Dimensions Group are cross guaranteed by the others. Any amounts drawn down are held in the balance sheet of the parent of the Charity.