INCLUDES US 2

England & Wales · Charity number 1137745

Details

Other names	IU2
Status	Registered
Legal form	Charitable company
Company number	07286416
Registered	2010-09-03
Register	View on the Charity Commission register

Contact

Address	Rainbow Centre Great Chart Bypass Ashford TN23 4ER
Phone	01233 878089
Email	info@includesus2.org.uk
Website	includesus2.org.uk

Activities

Objects: TO PROVIDE ASSISTANCE AND SUPPORT TO CHILDREN AND YOUNG PEOPLE WITH DISABILITIES AND WHERE THEY ARE IN NEED TO FAMILIES AND CARERS OF SUCH CHILDREN, IN PARTICULAR BY PROVIDING ADVICE, INFORMATION, EDUCATION AND SOCIAL FACILITIES WITHIN THE AREA OF ASHFORD, SHEPWAY AND DOVER DISTRICTS

Activities: Includes Us 2 is a parent driven charity that provides information, signposting and social activities for children and young people, who have a disability or special educational need and their families, in the districts of Ashford, Shepway and Dover.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Disability, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** ASHFORD AND SHEPWAY AND DOVER
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£82,592	£84,276	-	-
2024-03-31	£15,400	£63,325	-	-
2023-03-31	£59,197	£45,300	-	-
2022-03-31	£54,281	£39,607	-	-
2021-03-31	£54,639	£36,027	-	-

Trustees

Name	Role	Appointed
Bridget King	Chair	2024-03-13
Millie Moore		2024-09-11
Patrick Perrot		2024-06-17
Shane Bishop		2024-05-02

INCLUDES US 2

England & Wales - Charity number 1137745

Accounts

Company registration number: 07286416
Charity registration number: 1137745

INCLUDES US 2
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Includes Us 2
Contents

Includes Us 2
Reference and Administrative Details
For The Year Ended 31 March 2025

Trustees	Mr S Bishop (appointed 02/05/2024) Ms L Ellis (appointed 01/07/2024) Ms B King Miss M Moore (appointed 11/09/2024) Mr P Perrot (appointed 17/06/2024)
Charity Number	1137745
Company Number	07286416
Registered Office	Rainbow Centre Great Chart Bypass Ashford Kent TN23 4RR
Business	Rainbow Centre Great Chart Bypass Ashford Kent TN23 4RR
Independent Examiner	Daniel Payne FCCA Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

Mission Statement

Includes Us Too is dedicated to providing accessible, inclusive, and empowering opportunities for disabled children and young people, as well as their families, through support, activities, and advocacy.

Objectives for 2024/25

- **Expand our youth club service - We aim to grow our provision for children and young people with additional needs across Kent, ensuring more families can access inclusive social opportunities in their local communities.**
- Strengthen family support services, including a training programme for families and strengthen our EHCP appeals support - We will continue to develop our 1:1 and group support model, including the launch of a new training programme for families, and further enhance our guidance around £HCP appeals and navigating SEND systems.
- Increase fundraising efforts to secure sustainable growth - We plan to diversify our income through community fundraising, grant applications, and corporate partnerships. This will include taking part in local fairs and community events, where we can raise both vital funds and awareness of our work. These efforts will help us ensure long-term sustainability and reduce reliance on short-term project funding.
- Develop new partnerships to enhance community engagement - We will proactively seek collaboration with schools, local authorities, health services, and other voluntary organisations to improve support pathways for families and reach underserved communities.
- Develop our resource library - We aim to expand our lending library with more accessible resources and sensory equipment, offering practical support to families navigating day-to-day life with additional needs.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Achievements and Performance

Main Achievements

In the year ending 2025, Includes Us Too made significant progress in the following areas:

Growth in Membership

01/04/23 - 31/03/24 <> 01/04/24-31/03/25

- Number of new families supported:
- Total members: 766
- Total new members from April 2024-March 2025: 261
- Percentage growth compared to last year:19.7%

Member Location and Reach

- Members within Ashford Borough Council area: 277
- Members within Folkestone & Hythe District Council area: 188
- Members within Dover District Council area: 222
- Outreach and engagement across key locations have strengthened community connections and access to services.

...CONTINUED

Main Achievements - continued

Analysis of our membership data has identified lower engagement levels in the Folkestone area compared to other parts of the region. In response, we will be implementing a targeted marketing strategy to increase visibility and reach within this community. This will ensure families in Folkestone are better informed about the support available to them and can benefit more fully from our services.

Service Expansion

- Our new youth club has grown steadily, with 18-24 young people attending each week. While many attend regularly, some vary week to week - but all are Includes Us Too members. The group provides a vital social space for young people with additional needs to build friendships, develop confidence, and enjoy inclusive activities in a supportive environment.
- We launched two new Access Groups this year for children who are not currently attending a suitable education setting. These sessions support 32-40 families each month, offering structured, nurturing environments that help children build confidence and social skills while families receive peer support and advice from our team.
- Our monthly coffee mornings and themed workshops continue to be a cornerstone of our family support offer, welcoming 16-32 parents and carers each month. These sessions provide a safe, understanding space for families to share experiences, access practical advice, and feel less isolated.
- Our Wellness Walks in Ashford and Dover have supported an average of 24 members each month, promoting both physical and emotional wellbeing. They've become a gentle and inclusive way for parents to connect with others, enjoy nature, and take time for themselves.
- Alongside our in-person sessions, our WhatsApp community continues to grow in line with membership. These groups provide a safe and supportive space for parents and carers to share experiences, seek advice, and connect with others who understand the challenges of raising a child with additional needs. The peer-to-peer support offered through these groups has become an invaluable extension of our family support service.

Family Support Services

This year, our Family Support Team provided one-to-one support to 77 families through our structured 12-week support programme. Each case focused on helping parents and carers navigate challenges such as school access, EHCP processes, behavior strategies, and emotional wellbeing.

In response to a growing number of referrals presenting with similar support needs, we have also been developing a new Autism Family Support Training Programme. The training aims to provide parents and carers with practical tools and strategies to better understand and support their children both at home and in education. A pilot is planned for 2025.

The consistent rise in referrals and the development of targeted training both highlight the growing demand for family support and the vital role Includes Us Too plays in meeting this need.

Fundraising and Financial Sustainability
This year, Includes Us Too secured a combination of restricted and unrestricted funding to support our work with children and young people with SEND and their families. Restricted grants enabled us to deliver specific projects and services, while unrestricted income gave us the flexibility to respond to emerging needs and strengthen our core operations.
We are particularly grateful to The National Lottery Community Fund, who awarded joint funding to Includes Us Too and our partner charity, For Us Too. This collaborative grant supports families with a child or young person who is out of school due to additional needs, helping us extend our reach and deliver inclusive support to families who are often isolated and underserved.
Alongside this, we continued to grow our community fundraising and corporate partnerships, taking part in local fairs, raffles, and fundraising events that raised both vital income and awareness of our work. We have also strengthened relationships with local businesses and explored new funding opportunities to diversify our income.
Together, these efforts have enabled us to expand our services, increase our impact, and build greater financial resilience for the years ahead.

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Fundraising and Financial Sustainability - continued

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Together, these efforts have enabled us to expand our services, increase our impact, and build greater financial resilience for the years ahead.

Financial Review

Financial Position

The unrestricted reserves of the charity at the end of the year stood at £55,864 (2024 - £63,212) and the restircted reserves stood at £34,580 (2024 - £28,916).

Reserves Policy

The directors aim to maintain a level of reserves equal to 3 months operating costs. This objective has been achieved for the accounting period 2024/2025

Structure, Governance and Management

Governing Document

Includes Us 2 is registered as a charitable company limited by guarantee and was incorporated with a Memorandum of Association on 16 June 2010 and as a registered charity on 3 September 2010, registered charity number 1137745.

Includes Us 2 is governed by its Memorandum and Articles of Association and in the event of the company being wound up, the members may each be required to contribute an amount not exceeding £10.

Trustee Selection Methods

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association and as defined by section 177 of the Charities Act 2011.

Trustees are nominated and elected at the Annual General Meeting. A third of the trustees retires from office in rotation at the Annual General Meeting, but can stand for re-election. The articles of association require a minimum of two trustees at any given time. All trustees give their time voluntarily and receive no benefits from the charity, other than reimbursement of travel expenses.

As a parent driven charity, the board of trustees has a representation of between 50 and 70% from parents of disabled children. However, it is recognised that a broad range of skills is required to assist the charity in achieving its charitable objectives so recruitment of non-parent trustees is reflected in the recruitment process.

Governance and Leadership

The Board of Trustees has played a vital role in guiding Includes Us Too throughout 2024/25, ensuring that the charity remains focused, compliant, and rooted in the lived experience of the community it serves.

During the year:

- The board met bi-monthly, receiving regular reports on service delivery, finances, safeguarding, and strategic priorities.
- We recruited new trustees, welcoming Millie Moore and Patrick Perrott, who bring valuable experience and fresh perspectives to the team.
- Bridget King continued to provide strong leadership as Chair of the Board.
- We said farewell to Jennifer Anthony, who stepped down after many years of dedicated service and commitment to the charity.
- We successfully appointed a new Charity Manager, Lucy Ellis, to lead Includes Us Too through its next phase of development and growth.
- We continued to strengthen our board's diversity, actively seeking members with varied professional backgrounds and lived experience.

...CONTINUED

Governance and Leadership - continued

All trustees and the senior leadership team either have a disability themselves or care for a disabled child, ensuring that Includes Us Too remains deeply informed, compassionate, and representative of the families we support.

The board also oversaw the review and strengthening of policies and procedures, including safeguarding, finance, HR, and data protection, ensuring robust governance as the organisation grows.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Includes Us 2 for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of 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 United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Ms B King

Trustee
Date

Independent Examiner's Report to the Trustees of Includes Us 2
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Daniel Payne FCCA

Date
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Includes Us 2
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	8,929	73,663	82,592	15,400
EXPENDITURE ON:					
Charitable activities:	**6**				
Includes Us 2		(16,277)	(67,999)	(84,276)	(63,325)
NET EXPENDITURE		(7,348)	5,664	(1,684)	(47,925)
NET MOVEMENT IN FUNDS		(7,348)	5,664	(1,684)	(47,925)
RECONCILIATION OF FUNDS:					
Total funds brought forward		63,212	28,916	92,128	140,053
TOTAL FUNDS CARRIED FORWARD	**15**	55,864	34,580	90,444	92,128

The notes on pages 10 to 15 form part of these financial statements.

Includes Us 2
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	4,920	10,480	15,400
EXPENDITURE ON:				
Charitable activities:	**6**			
Includes Us 2		(1,557)	(61,768)	(63,325)
NET EXPENDITURE		3,363	(51,288)	(47,925)
NET MOVEMENT IN FUNDS		3,363	(51,288)	(47,925)
RECONCILIATION OF FUNDS:				
Total funds brought forward		59,849	80,204	140,053
TOTAL FUNDS CARRIED FORWARD	**15**	63,212	28,916	92,128

The notes on pages 10 to 15 form part of these financial statements.

Includes Us 2
Balance Sheet
As At 31 March 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**11**	336	53	389	524
		336	53	389	524
CURRENT ASSETS					
Debtors	**12**	782	-	782	1,856
Cash at bank and in hand		55,766	34,527	90,293	92,572
		56,548	34,527	91,075	94,428
Creditors: Amounts Falling Due Within One Year	**13**	(1,020)	-	(1,020)	(2,824)
NET CURRENT ASSETS (LIABILITIES)		55,528	34,527	90,055	91,604
TOTAL ASSETS LESS CURRENT LIABILITIES		55,864	34,580	90,444	92,128
NET ASSETS		55,864	34,580	90,444	92,128
FUNDS OF THE CHARITY					
Restricted Funds				34,580	28,916
Unrestricted Funds				55,864	63,212
TOTAL FUNDS	**15**			90,444	92,128

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Ms B King

Trustee
Date

The notes on pages 10 to 15 form part of these financial statements.

1. General Information

Includes Us 2 is a company limited by guarantee, incorporated in England & Wales, registered number 07286416 and registered charity number 1137745. The registered office is Rainbow Centre, Great Chart Bypass, Ashford, Kent, TN23 4RR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

General

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and Legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants Receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

2.3. Resources Expended

General

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	3 years straight line
Fixtures & Fittings	4 years straight line
Computer Equipment	4 years straight line

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts	8,429	-	8,429
Grants	500	73,663	74,163
	8,929	73,663	82,592

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Donations and gifts	4,270	-	4,270
Grants	650	10,480	11,130
	4,920	10,480	15,400

4. Government Grants

Government grants recognised in the accounts were as follows:

	2025 £	2024 £
Kent County Council - Strategic Grant	-	10,480
Folkestone and Hythe District Council	-	400
Ashford Borough Council	-	250
Kent County Council - Short Breaks Grant	5,100	-
	5,100	11,130

5. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets - owned	308	256

6. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 7)	Total
			2025
	£	£	£
Includes Us 2	7,406	76,870	84,276

	Activities undertaken directly	Support costs (see note 7)	Total
			2024
	£	£	£
Includes Us 2	11,951	51,374	63,325

7. Support Costs

	2025 Includes Us 2
	£
Employee costs	68,086
General administration	7,456
Depreciation	308
Governance costs	1,020
	76,870

	2024 Includes Us 2
	£
Employee costs	45,148
General administration	4,950
Depreciation	256
Governance costs	1,020
	51,374

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	1,020	1,020

9. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	65,085	42,209
Other pension costs	1,475	1,073
	66,560	43,282

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. **Average Number of Employees**

Average number of employees during the year was: 5 (2024: 4)

11. **Tangible Assets**

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2024	800	1,952	4,941	7,693
Additions	-	-	173	173
As at 31 March 2025	800	1,952	5,114	7,866
Depreciation				
As at 1 April 2024	800	1,952	4,417	7,169
Provided during the period	-	-	308	308
As at 31 March 2025	800	1,952	4,725	7,477
Net Book Value				
As at 31 March 2025	-	-	389	389
As at 1 April 2024	-	-	524	524

12. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	782	1,856

13. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Other creditors	-	246
Taxation and social security	-	1,355
Accruals and deferred income	1,020	1,223
	1,020	2,824

14. **Pension Commitments**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,475 (2024: £1,073).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

15. **Movement in Funds**

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	63,212	8,929	(16,277)	55,864
Restricted funds				
Kent County Council Strategic Grant	28,828	-	(28,828)	-
Big Lottery Grant	88	-	(36)	52
British Science Association	-	500	(500)	-
National Lottery Community Fund	-	47,041	(29,508)	17,533
National Lottery - Awards for All	-	19,500	(3,527)	15,973
Groundwork UK	-	1,022	-	1,022
Kent County Council - Short Breaks	-	5,100	(5,100)	-
Channel and Choices	-	500	(500)	-
Total restricted funds	28,916	73,663	(67,999)	34,580
Total funds	92,128	82,592	(84,276)	90,444

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	59,849	4,920	(1,557)	63,212
Restricted funds				
Kent County Council Strategic Grant	65,547	10,480	(47,199)	28,828
Kent Community Foundation	4,000	-	(4,000)	-
Big Lottery Grant	10,657	-	(10,569)	88
Total restricted funds	80,204	10,480	(61,768)	28,916
Total funds	140,053	15,400	(63,325)	92,128

16. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

Accounts

Company registration number: 07286416

Charity registration number: 1137745

Includes Us 2

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Includes Us 2

Contents

Includes Us 2

Reference and Administrative Details

Chair	Ms J I Anthony
Trustees	Ms J I Anthony Ms L Ellis Mr W Smith Ms M Andrews Ms J Buss Mr N P Pantling
Charity Registration Number	1137745
Company Registration Number	07286416
	The charity is incorporated in England and Wales.
Registered Office	Rainbow Centre Great Chart Bypass Ashford Kent TN23 4RR
Independent Examiner	Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge Folkestone Kent CT18 7TQ

Includes Us 2

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Includes Us 2 aspires to be the leading provider of Information and Signposting services for disabled children, young people aged 0-25 and their families living in the areas of Ashford, Dover and Shepway. In addition, Includes Us 2 aims to ensure that the families of children aged 0-18 are able to participate in "whole family activities", by providing accessible and affordable short breaks for disabled children, their siblings and their parent/carers.

b. Strategies for achieving objectives

The strategic vision of Includes Us 2 is to support disabled children and young people and those with special needs to have the same life opportunities as their non disabled peers, educationally and socially and for their parents and families to feel supported, empowered and valued.

This is achieved through the following key objectives:

• Offering a range of formal and informal support and social opportunities for parents and disabled children and young people

• Working to ensure future services are parent driven and responsive to the needs of families and disabled children and young people by speaking up for what families tell us they need and representing them to key partners.

• Working to ensure that disabled children are able to access universal provision where desired in a safe and supported manner and in so doing that they feel included and valued.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

Over the 2021-22 financial year the organisation has benefited from the input of a number of volunteers, in addition to that of the Trustees who also act as volunteers. The input of all volunteers is highly valued.

Includes Us 2

Trustees' Report

Achievements and performance
It has been an interesting year without management staff at the beginning and the end. However, the Manager we had for 8 months did an amazing job with grant applications; events; the website and together we updated our systems. Also, we blew the wind of change through the office, enabling more efficient and less paper-consuming management. The Board wish Chloe well in her new post and rue the financial state of the country, that necessitated the need for a fulltime position, that we cannot fund.

As stated in our last report, Includes Us 2 have targeted needs and areas requested by our members. Our events included an unusual animal experience, films for a variety age groups and water, both in and on, with swimming and boating events. New activities as well as tried and trusted venues have been made available. Feedback has been very positive and events are often oversubscribed.

Family Support continues to provide much needed help, information and guidance. Despite unstinting hard work by our FSW and Volunteers the needs outstrip the resources. We are, therefore, recruiting an FSW assistant. Our Treasurer post remains unfilled and if you feel moved to join our merry band of Trustees, we welcome you.

Recruitment for a Charity Manager has begun; however, events, family support and day to day running continues to be managed by the Board of Trustees; a faithful bunch, who give their valuable time voluntarily for the benefit of Includes Us 2 members and with whom I am proud to stand. This Board have weathered a very difficult period with humour, resourcefulness and dedication to the principles that makes Includes Us 2, such an amazing charity. We will continue to serve our families, delivering services and fulfilling contractual obligations despite changes and

Financial review

Policy on reserves

The directors aim to maintain a level of reserves equal to 3 months operating costs. This objective has been achieved for the accounting period 2022/2023

Going concern
After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

Nature of governing document

Includes Us 2 is registered as a charitable company limited by guarantee and was incorporated with a Memorandum of Association on 16 June 2010 and as a registered charity on 3 September 2010, registered charity number 1137745. Includes Us 2 is governed by its Memorandum and Articles of Association and in the event of the company being wound up, the members may each be required to contribute an amount not exceeding £10.

Includes Us 2

Trustees' Report

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association and as defined by section 177 of the Charities Act 2011.

Trustees are nominated and elected at the Annual General Meeting. A third of the trustees retires from office in rotation at the Annual General Meeting, but can stand for re-election. The articles of association require a minimum of two trustees at any given time. All trustees give their time voluntarily and receive no benefits from the charity, other than reimbursement of travel expenses.

As a parent driven charity, the board of trustees has a representation of between 50 and 70% from parents of disabled children. However, it is recognised that a broad range of skills is required to assist the charity in achieving its charitable objectives so recruitment of non-parent trustees is reflected in the recruitment process.

Organisational structure

Includes Us 2 is limited by guarantee. The directors of the company are also trustees for the charity for the purposes of charity law. The directors/trustees are also parents/carers of disabled children which helps to ensure the ethos of the charity is reflected in its decision making and strategic vision for the charity. Currently Includes Us 2 has five Trustees, all of whom are parents of disabled children.

Staff in the charity report to the Charity Manager who is responsible for the day to day operation of the company. The Charity Manager reports directly to the board. The board meet on average every 6 to 8 weeks and an operational update is provided by the Charity Manager at board meetings.

Statement of trustees' responsibilities

The trustees (who are also the directors of Includes Us 2 for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

Trustees' Report

Small companies provision statement
This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on .... and signed on its behalf by:

....
Ms J I Anthony
Chairman and trustee

Includes Us 2

Independent Examiner's Report to the trustees of Includes Us 2 ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Includes Us 2 as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

....

Daniel Payne FCCA
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge
Folkestone
Kent
CT18 7TQ

Date:.............................

Includes Us 2

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	3,140	55,907	59,047
Other income		150	-	150
Total income		3,290	55,907	59,197
Expenditure on:				
Charitable activities	4	(1,044)	(44,051)	(45,095)
Other expenditure	5	(187)	(18)	(205)
Total expenditure		(1,231)	(44,069)	(45,300)
Net income		2,059	11,838	13,897
Net movement in funds		2,059	11,838	13,897
Reconciliation of funds				
Total funds brought forward		57,790	68,366	126,156
Total funds carried forward	17	59,849	80,204	140,053

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	8,175	46,106	54,281
Total income		8,175	46,106	54,281
Expenditure on:				
Charitable activities	4	(7,766)	(31,702)	(39,468)
Other expenditure	5	(139)	-	(139)
Total expenditure		(7,905)	(31,702)	(39,607)
Net income		270	14,404	14,674
Net movement in funds		270	14,404	14,674
Reconciliation of funds				
Total funds brought forward		57,521	53,962	111,483
Total funds carried forward	17	57,791	68,366	126,157

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 17.

Includes Us 2

(Registration number: 07286416)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	556	488
Current assets			
Debtors	13	-	198
Cash at bank and in hand	14	141,806	127,308
		141,806	127,506
Creditors: Amounts falling due within one year	15	(2,309)	(1,837)
Net current assets		139,497	125,669
Net assets		140,053	126,157
Funds of the charity:			
Restricted income funds			
Restricted funds		80,204	68,366
Unrestricted income funds			
Unrestricted funds		59,849	57,791
Total funds	17	140,053	126,157

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on .... and signed on their behalf by:

....
Ms J I Anthony
Chairman and trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Rainbow Centre
Great Chart Bypass
Ashford
Kent
TN23 4RR

2 Accounting policies

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

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Includes Us 2 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 notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £100.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Website	3 years straight line
Fixtures and Fittings	4 years straight line
Office Equipment	4 years straight line

Trade debtors

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

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	3,140	-	3,140	993
Grants, including capital grants;				
Government grants	-	14,017	14,017	23,780
Grants from community groups	-	41,890	41,890	26,106
Other income from donations and legacies	-	-	-	3,402
	3,140	55,907	59,047	54,281

4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Governance costs	6	1,044	-	1,044	1,416
Staff costs		-	27,280	27,280	33,041
Direct costs		-	12,469	12,469	2,228
Insurance		-	462	462	264
Telephone		-	940	940	995
Computer software and maintenance costs		-	409	409	394
Printing, postage and stationery		-	106	106	72
Sundry expenses		-	595	595	372
Travel and subsistence		-	453	453	170
Advertising		-	489	489	457
Paypal fees		-	-	-	59
Subscriptions		-	350	350	-
Staff training		-	345	345	-
Legal and professional fees		-	153	153	-
		1,044	44,051	45,095	39,468

5 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Depreciation, amortisation and other similar costs		187	18	205	139
		187	18	205	139

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,044	1,044	1,416
	1,044	1,044	1,416

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	205	139

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	26,511	32,111
Pension costs	769	930
	27,280	33,041

No employee received emoluments of more than £60,000 during the year.

10 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	1,044	1,416

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Website £	Total £
Cost				
At 1 April 2022	1,952	4,444	800	7,196
Additions	-	273	-	273
At 31 March 2023	1,952	4,717	800	7,469
Depreciation				
At 1 April 2022	1,952	3,956	800	6,708
Charge for the year	-	205	-	205
At 31 March 2023	1,952	4,161	800	6,913
Net book value				
At 31 March 2023	-	556	-	556
At 31 March 2022	-	488	-	488

13 Debtors

	2023 £	2022 £
Prepayments	-	198

14 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	79	99
Cash at bank	141,727	127,209
	141,806	127,308

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,289	517
Other creditors	-	150
Accruals	1,020	1,170
	2,309	1,837

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £769 (2022 - £930).

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	57,790	3,290	(1,231)	59,849
Restricted funds	68,366	55,907	(44,069)	80,204
Total funds	126,156	59,197	(45,300)	140,053

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	56,839	8,175	(7,223)	57,791
Designated	682	-	(682)	-
Total unrestricted funds	57,521	8,175	(7,905)	57,791
Restricted funds	53,962	46,106	(31,702)	68,366
Total funds	111,483	54,281	(39,607)	126,157

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	433	123	556
Current assets	60,437	81,369	141,806
Current liabilities	(1,020)	(1,289)	(2,309)
Total net assets	59,850	80,203	140,053

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	488	-	488
Current assets	59,140	68,366	127,506
Current liabilities	(1,837)	-	(1,837)
Total net assets	57,791	68,366	126,157

Accounts

Registered number: 07286416
Charity number: 1137745

INCLUDES US 2

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

INCLUDES US 2
(A company limited by guarantee)

CONTENTS

INCLUDES US 2

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees

C Taylor, Chair (resigned 5 March 2022)
S Hover, Vice Chair from 6 March 2022
M Andrews, Trustee
J Anthony, Vice Chair to 6 March 2022, Chair from 6 March 2022
L Taylor, Secretary (resigned 30 January 2022)
J Harrison, Treasurer (appointed 25 April 2022)
L Ellis, Secretary (appointed 25 April 2022)

Company registered number

07286416

Charity registered number

1137745

Registered office

Rainbow Centre, Great Chart Bypass, Ashford, Kent, TN23 4RR

Charity Manager

L Godley (to March 2022)
C Ewen (from June 2022)

Accountants

Magee Gammon Corporate Limited, Henwood House, Henwood, Ashford, Kent, TN24 8DH

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Includes Us 2 for the year ended 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Includes Us 2 aspires to be the leading provider of Information and Signposting services for disabled children, young people aged 0-25 and their families living in the areas of Ashford, Dover and Shepway. In addition, Includes Us 2 aims to ensure that the families of children aged 0-18 are able to participate in “whole family activities”, by providing accessible and affordable short breaks for disabled children, their siblings and their parent/carers.

b. Strategies for achieving objectives

The strategic vision of Includes Us 2 is to support disabled children and young people and those with special needs to have the same life opportunities as their non disabled peers, educationally and socially and for their parents and families to feel supported, empowered and valued.

This is achieved through the following key objectives:

- Offering a range of formal and informal support and social opportunities for parents and disabled children and young people
- Working to ensure future services are parent driven and responsive to the needs of families and disabled children and young people by speaking up for what families tell us they need and representing them to key partners.
- Working to ensure that disabled children are able to access universal provision where desired in a safe and supported manner and in so doing that they feel included and valued.

c. Volunteers

Over the 2021-22 financial year the organisation has benefited from the input of a number of volunteers, in addition to that of the Trustees who also act as volunteers. The input of all volunteers is highly valued.

Achievements and performance

a. Main achievements of the charity

Having received a Local Authority strategic grant (short breaks) and a National Lottery partnership grant (Family Support Service), Includes Us 2 has worked to fulfil our obligations to them, but more than that to meet the needs of our families. Despite the unexpected departure of essential personnel, events and support continued almost seamlessly. We still managed to provide events, family support, maintain key factors and fulfil necessary criteria. A collective experience and enthusiasm from the Board kept the charity afloat, recruiting new Trustees including a Secretary and Treasurer, appointing a new Chair and Vice-Chair and after perseverance a marvellous new Manager (June 2022). Our families have benefited from the fresh approach, new venues and staff have benefited from an updated running of the organisation. Members have been listened to about provision and an exciting future awaits, involving a wider community and more targeted approach.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The directors aim to maintain a level of reserves equal to 3 months operating costs. This objective has been achieved for the accounting period 2021/2022

c. Principal funding

The principal funding source for the charity for the financial year 2021-22 was from the Local Authority Strategic Grant (£20,000) and National Lottery Big Lottery Fund (£26,106).

Structure, governance and management

a. Constitution

Includes Us 2 is registered as a charitable company limited by guarantee and was incorporated with a Memorandum of Association on 16 June 2010 and as a registered charity on 3 September 2010, registered charity number 1137745. Includes Us 2 is governed by its Memorandum and Articles of Association and in the event of the company being wound up, the members may each be required to contribute an amount not exceeding £10.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association and as defined by section 177 of the Charities Act 2011.

Trustees are nominated and elected at the Annual General Meeting. A third of the trustees retires from office in rotation at the Annual General Meeting, but can stand for re-election. The articles of association require a minimum of two trustees at any given time. All trustees give their time voluntarily and receive no benefits from the charity, other than reimbursement of travel expenses.

As a parent driven charity, the board of trustees has a representation of between 50 and 70% from parents of disabled children. However, it is recognised that a broad range of skills is required to assist the charity in achieving its charitable objectives so recruitment of non-parent trustees is reflected in the recruitment process.

At this year's AGM, five Director/Trustees were appointed or re-appointed to the board.

c. Organisational structure and decision-making policies

Includes Us 2 is limited by guarantee. The directors of the company are also trustees for the charity for the purposes of charity law. The directors/trustees are also parents/carers of disabled children which helps to ensure the ethos of the charity is reflected in its decision making and strategic vision for the charity. Currently Includes Us 2 has five Trustees, all of whom are parents of disabled children.

Staff in the charity report to the Charity Manager who is responsible for the day to day operation of the company. The Charity Manager reports directly to the board. The board meet on average every 6 to 8 weeks and an operational update is provided by the Charity Manager at board meetings.

d. Financial risk management

The Trustees conduct regular assessments of the major risks to which charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that appropriate controls are in place to mitigate our exposure to the major risks.

Plans for future periods

The charity will continue to offer a Family Support Service with a view to recruiting an additional part-time member of staff to complement the service. The demand for this service continues to be high. Short breaks will continue to be offered in each school holiday period and will cater for children of all ages and their families. The short breaks will encompass a variety of activities across the three geographical areas, in consultation with families to cater for their needs and preferences.

INCLUDES US 2

(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its 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;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 10 November 2022 and signed on their behalf by:

J Anthony

J Anthony
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of Includes Us 2 ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: Dated: 10 November 2022

R G Parry FCA

Magee Gammon Corporate Limited
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	8,175	-	8,175	*8,537*
Charitable activities	4	-	46,106	46,106	*46,102*
Total income		8,175	46,106	54,281	*54,639*
Expenditure on:					
Charitable activities	5	7,905	31,702	39,607	*36,027*
Total expenditure		7,905	31,702	39,607	*36,027*
Net movement in funds		270	14,404	14,674	*18,612*
Reconciliation of funds:					
Total funds brought forward		57,521	53,962	111,483	*92,871*
Net movement in funds		270	14,404	14,674	*18,612*
Total funds carried forward		57,791	68,366	126,157	*111,483*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 21 form part of these financial statements.

INCLUDES US 2

(A company limited by guarantee)
REGISTERED NUMBER: 07286416

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	10		**488**		*128*
Current assets					
Debtors	11	**198**		*198*	
Cash at bank and in hand		**127,308**		*113,113*	
		127,506		*113,311*	
Creditors: amounts falling due within one year	12	**(1,837)**		*(1,956)*	
Net current assets			**125,669**		*111,355*
Total net assets			**126,157**		*111,483*
Charity funds					
Restricted funds	14		**68,366**		*53,962*
Unrestricted funds	14		**57,791**		*57,521*
Total funds			**126,157**		*111,483*

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 10 November 2022 and signed on their behalf by:

J Anthony
....
J Anthony
(Chair of Trustees)

The notes on pages 9 to 21 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Includes Us 2 is a private company limited by guarantee and is incorporated in England and Wales. The company registration number is 07286416 and the registered address is Rainbow Centre, Great Chart Bypass, Ashford, Kent, England, TN23 4RR

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Includes Us 2 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.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Website	- 33.3% straight line basis
Fixtures and fittings	- 25% straight line basis
Office equipment	- 25% straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2. Accounting policies (continued)

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2022 £	**Total funds 2022 £**
Donations	993	**993**
Government grants	3,780	**3,780**
Activities for generating funds	3,402	**3,402**
	8,175	**8,175**

	Unrestricted funds 2021 £	*Total funds 2021 £*
Donations	*551*	*551*
Government grants	*7,567*	*7,567*
Activities for generating funds	*419*	*419*
	8,537	*8,537*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Income from charitable activities

	Restricted funds 2022 £	**Total funds 2022 £**
Income from charitable activities	46,106	**46,106**

	Restricted funds 2021 £	*Total funds 2021 £*
Income from charitable activities	*46,102*	*46,102*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	**Restricted funds 2022 £**	**Total 2022 £**
Charitable activities	7,905	31,702	**39,607**

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total 2021 £*
Charitable activities	*20,142*	*15,885*	*36,027*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Charitable activities	17,998	21,609	**39,607**

	Activities undertaken directly 2021 £	*Support costs 2021 £*	*Total funds 2021 £*
Charitable activities	*12,298*	*23,729*	*36,027*

Analysis of direct costs

	Total funds 2022 £	*Total funds 2021 £*
Staff costs	**15,711**	*12,129*
Direct costs	**2,287**	*169*
	17,998	*12,298*

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	*Total funds 2021 £*
Staff costs	**17,330**	*20,652*
Depreciation	**139**	*59*
Telephone and internet costs	**995**	*953*
Printing and stationery	**72**	*84*
Insurance	**264**	*252*
Travel costs	**170**	*151*
Sundry expenses	**372**	*227*
Computer expenses	**394**	*499*
Advertising	**457**	*-*
Accountancy fees	**1,416**	*852*
	21,609	*23,729*

7. Independent examiner's remuneration

	2022 £	*2021 £*
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	**1,416**	*852*

8. Staff costs

	2022 £	2021 £
Wages and salaries	32,111	31,838
Contribution to defined contribution pension schemes	930	943
	33,041	32,781

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Staff	2	3

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, no Trustee expenses have been incurred *(2021 - £NIL)*.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2021	800	1,952	3,945	6,697
Additions	-	-	499	499
At 31 March 2022	800	1,952	4,444	7,196
Depreciation				
At 1 April 2021	800	1,952	3,817	6,569
Charge for the year	-	-	139	139
At 31 March 2022	800	1,952	3,956	6,708
Net book value				
At 31 March 2022	-	-	488	488
At 31 March 2021	*-*	*-*	*128*	*128*

11. Debtors

	2022 £	*2021 £*
Due within one year		
Prepayments and accrued income	198	*198*

12. Creditors: Amounts falling due within one year

	2022 £	*2021 £*
Other taxation and social security	**517**	*836*
Other creditors	**150**	*172*
Accruals and deferred income	**1,170**	*948*
	1,837	*1,956*

13. Financial instruments

	2022 £	*2021 £*
Financial assets		
Financial assets measured at fair value through income and expenditure	**127,308**	*113,113*

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
Designated funds				
Independent Support Fund	682	-	(682)	-
General funds				
General Funds	56,839	8,175	(7,223)	57,791
Total Unrestricted funds	57,521	8,175	(7,905)	57,791
Restricted funds				
KCC Strategic Grant	37,489	20,000	(5,959)	51,530
Big Lottery Grant	16,473	26,106	(25,743)	16,836
	53,962	46,106	(31,702)	68,366
Total of funds	111,483	54,281	(39,607)	126,157

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	*Income* £	*Expenditure* £	*Balance at 31 March 2021* £
Unrestricted funds				
Designated funds				
Independent Support Fund	*7,353*	*-*	*(6,671)*	*682*
General funds				
General Funds	*61,773*	*8,537*	*(13,471)*	*56,839*
Total Unrestricted funds	*69,126*	*8,537*	*(20,142)*	*57,521*
Restricted funds				
KCC Strategic Grant	*23,745*	*20,000*	*(6,256)*	*37,489*
Big Lottery Grant	*-*	*26,102*	*(9,629)*	*16,473*
	23,745	*46,102*	*(15,885)*	*53,962*
Total of funds	*92,871*	*54,639*	*(36,027)*	*111,483*

The purpose of the KCC Strategic grant is to provide the core costs associated with providing family days (short break activities) and parent/carer support groups to families who have a disabled child.

The purpose of Independent Support Fund is to deliver support to disabled children, young people and their families in relation to the new Education & Health Care Plans that have replaced Statements of Educational Need.

The purpose of the Big Lottery grant is funding of the Family Support Partnership project which is restricted to the delivery of the Family Support service.

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Designated funds	682	-	(682)	-
General funds	56,839	8,175	(7,223)	57,791
Restricted funds	53,962	46,106	(31,702)	68,366
	111,483	54,281	(39,607)	126,157

Summary of funds - prior year

	Balance at 1 April 2020 £	*Income £*	*Expenditure £*	*Balance at 31 March 2021 £*
Designated funds	*7,353*	*-*	*(6,671)*	*682*
General funds	*61,773*	*8,537*	*(13,471)*	*56,839*
Restricted funds	*23,745*	*46,102*	*(15,885)*	*53,962*
	92,871	*54,639*	*(36,027)*	*111,483*

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	488	-	**488**
Current assets	59,140	68,366	**127,506**
Creditors due within one year	(1,837)	-	**(1,837)**
Total	57,791	68,366	**126,157**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	*128*	*-*	*128*
Current assets	*59,349*	*53,962*	*113,311*
Creditors due within one year	*(1,956)*	*-*	*(1,956)*
Total	*57,521*	*53,962*	*111,483*

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £770 (2021 - £943). A total of £150 (2021 - £172) was payable to the fund at the balance sheet date and is included in creditors.

INCLUDES US 2

England & Wales - Charity number 1137745

Accounts

Registered number: 07286416
Charity number: 1137745

INCLUDES US 2

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

INCLUDES US 2

(A company limited by guarantee)

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees

Company registered number

07286416

Charity registered number

1137745

Registered office

Rainbow Centre, Great Chart Bypass, Ashford, Kent, TN23 4RR

Accountants

Magee Gammon, Henwood House, Henwood, Ashford, Kent, TN24 8DH

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Includes Us 2 for the year ended 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Includes Us 2 aspires to be the leading provider of Information and Signposting services for disabled children, young people aged 0-25 and their families living in the areas of Ashford, Dover and Shepway. In addition, Includes Us 2 aims to ensure that the families of children aged 0-18 are able to participate in "whole family activities", by providing accessible and affordable short breaks for disabled children, their siblings and their parent/carers.

b. Strategies for achieving objectives

The strategic vision of Includes Us 2 is to support disabled children and young people and those with special needs to have the same life opportunities as their non disabled peers, educationally and socially and for their parents and families to feel supported, empowered and valued.

This is achieved through the following key objectives:

- Offering a range of formal and informal support and social opportunities for parents and disabled children and young people.
- Working to ensure future services are parent driven and responsive to the needs of families and disabled children and young people by speaking up for what families tell us they need and representing them to key partners.
- Working to ensure that disabled children are able to access universal provision where desired in a safe and supported manner and in so doing that they feel included and valued.

c. Volunteers

Over the 2020-21 financial year the organisation has benefited from the input of a number of volunteers, in addition to that of the Trustees who also act as volunteers. The input of all volunteers is highly valued.

Achievements and performance

a. Main achievements of the charity

During the period 2020-21, Includes Us 2 has received a Local Authority strategic grant to fund the charity's short breaks service (family focused activities) for disabled children and their families. The value of this grant for this financial period amounted to £80,000, shared equally between the consortium of 4 parent driven charities working across the county, of which Includes Us 2 is a member. The total grant income Includes Us 2 received from the KCC Strategic Grant in 2020/21 was therefore £20,000. The grant was due to end 31st March 2021, but in recognition of the impact of Covid-19 over the past 12 months on the ability of small charities to secure on-going funding and fully deliver services, KCC has agreed to extend the current grant for a further 12 months under the same terms and conditions. Includes Us 2 will therefore continue to receive a grant of £20,000 per annum as part of the Totius consortium until 31st March 2022.

Funding from the National Lottery Big Lottery Fund was also secured this financial year, commencing in June 2020. The funding is in respect of the Family Support Partnership project which is a collaboration between 3 of the Totius partner charities, namely For Us Too, Space 2 Be Me and Includes Us 2. For Us Too are the lead partner for this funding. Includes Us 2 received £26,102 during the financial year to 31st March 2021. The funding is restricted to the delivery of the Family Support service and fully covers salary and associated costs for 1 full time Family Support Officer during school term times (43 weeks per year including paid holiday). This funding has now enabled us to employ Nicola Crowfoot who has been our family support officer for a number of years in this role which had previously been funded on a part time basis via our charity reserves.

Other funding secured during the financial year includes a donation of £250 from the Masonic Lodge of St George Bahrain (unrestricted) and £100 from The Blackmore Foundation which was awarded as a contribution towards the cost of providing alternative means of communicating with our families as a result of the Covid-19 restrictions imposed over the past 12 months. We used this money to purchase a professional/business Zoom licence.

As all family event activities had to be cancelled during this financial year, we have not received any income from activities for generating funds. However, this has been offset by a zero expenditure on costs associated with these activities. There has also been significant cost savings related to staff travel and associated expenditure.

We continue to receive regular donations from the Dover Lottery and during the year we also successfully applied to become an Amazon Smile charity which generates small amounts of donated income.

Due to Covid-19 restrictions prohibiting all family event activities throughout the year, the staff member who would usually be responsible for these activities was placed on flexible furlough as a response to the significant reduction in their usual workload. The staff member has therefore been working 50% of their usual hours since July and Includes Us 2 has claimed under the Job Retention Scheme for the permitted level of grant for each month. This has enabled Includes Us 2 to retain this member of staff during a very difficult period.

Charity expenditure during the financial year was £36,027 with an income of £54,639. The charity ended the financial year with cash at bank and in hand at 31st March 2021 of £113,113.

Includes Us 2's membership continues to grow with over 500 registered members at the end of March 2021.

b. Staff changes

Nicola Crowfoot is now employed as our full time (term time only) Family Support Officer working on the new National Lottery funded Family Support Partnership Service. Her previous role of part-time family support officer had for the previous financial year been funded from charitable reserves, so this now provides Nicola with greater job security over the 3 year term of this contract. As mentioned above, the Charity Director was placed on flexible furlough in July in respect of reduced workload during Covid-9 restrictions.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The directors aim to maintain a level of reserves equal to 3 months operating costs. This objective has been achieved for the accounting period 2020/21.

c. Principal funding

The principal funding source for the charity for the financial year 2020-21 was from the Local Authority Strategic Grant (£20,000) and National Lottery Big Lottery Fund (£26,102).

Structure, governance and management

a. Constitution

Includes Us 2 is registered as a charitable company limited by guarantee and was incorporated with a Memorandum of Association on 16th June 2010 and as a registered charity on 3rd September 2010. Includes Us 2 is governed by its Memorandum and Articles of Association and in the event of the company being wound up, the members may each be required to contribute an amount not exceeding £10.

The charity is constituted under a Memorandum of Association dated 16/06/2010 and is a registered charity number 1137745.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association and as defined by section 177 of the Charities Act 2011.

Trustees are nominated and elected at the Annual General Meeting. A third of the trustees retires from office in rotation at the Annual General Meeting, but can stand for re-election. The articles of association require a minimum of two trustees at any given time. All trustees give their time voluntarily and receive no benefits from the charity, other than reimbursement of travel expenses.

As a parent driven charity, the board of trustees has a representation of between 50 and 70% from parents of disabled children. However, it is recognised that a broad range of skills is required to assist the charity in achieving its charitable objectives so recruitment of non-parent trustees is reflected in the recruitment process.

At this year's AGM, five Director/Trustees were re-appointed to the board. At the AGM, Samantha Hover requested that she resign form her specific Trustee role of Secretary, but remain on the Board. Lee Taylor was therefore nominated to take over the role of Secretary with effect from 1st March 2021.

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

Includes Us 2 is limited by guarantee. The directors of the company are also the trustees of the charity for the purposes of charity law. The majority of the directors/trustees will always be parents/carers of disabled children to ensure the ethos of the charity is reflected in its decision making and strategic vision for the charity. Currently Includes Us 2 has five Trustees, four of whom are parents of disabled children.

Staff in the charity report to the Charity Director who is responsible for the day to day operation of the company. The Charity Director reports directly to the board. The board meet on average every 6 to 8 weeks and an operational update is provided by the Charity Director at board meetings.

d. Financial risk management

The Trustees conduct regular assessments of the major risks to which charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that appropriate controls are in place to mitigate our exposure to the major risks.

Plans for future periods

Despite the difficulties experienced by most charities and businesses this last year, we have had a very positive year financially. Securing the National Lottery Big Lottery Fund has provided a level of security for the future funding of our Family Support Service. As well as fully covering the staff and delivery costs for the next 3 years, the funding will enable us to conduct professional evaluation of the provision which will help us and the other charity partners when evidencing need for sustainable funding for this service in the future.

We are also pleased that the KCC Strategic grant funding has been extended for a further year to 31st March 2022. We understand that there will be an opportunity in Autumn 2021 to tender for other KCC funding that, if we are successful, would enable us to secure future funding for our family events/short break service after March 2022.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its 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;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 28 September 2021 and signed on their behalf by:

C Taylor
(Trustee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of Includes Us 2 ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: Dated: 4 October 2021

R G Parry FCA

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	8,537	-	8,537	*4,075*
Charitable activities	4	-	46,102	46,102	*20,000*
Total income		8,537	46,102	54,639	*24,075*
Expenditure on:					
Charitable activities	5	20,142	15,885	36,027	*37,692*
Total expenditure		20,142	15,885	36,027	*37,692*
Net movement in funds		(11,605)	30,217	18,612	*(13,617)*
Reconciliation of funds:					
Total funds brought forward		69,126	23,745	92,871	*106,488*
Net movement in funds		(11,605)	30,217	18,612	*(13,617)*
Total funds carried forward		57,521	53,962	111,483	*92,871*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 22 form part of these financial statements.

INCLUDES US 2

(A company limited by guarantee)
REGISTERED NUMBER: 07286416

BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	10		**128**		*47*
Current assets					
Debtors	11	**198**		*186*	
Cash at bank and in hand		**113,113**		*94,476*	
		113,311		*94,662*	
Creditors: amounts falling due within one year	12	**(1,956)**		*(1,838)*	
Net current assets			**111,355**		*92,824*
Total net assets			**111,483**		*92,871*
Charity funds					
Restricted funds	14		**53,962**		*23,745*
Unrestricted funds	14		**57,521**		*69,126*
Total funds			**111,483**		*92,871*

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 28 September 2021 and signed on their behalf by:

C Taylor
(Trustee)

The notes on pages 10 to 22 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Includes Us 2 is a private company limited by guarantee and is incorporated in England and Wales. The company registration number is 07286416 and the registered address is Rainbow Centre, Great Chart Bypass, Ashford, Kent, England, TN23 4RR

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Includes Us 2 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.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Website	- 33.3% straight line basis
Fixtures and fittings	- 25% straight line basis
Office equipment	- 25% straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2. Accounting policies (continued)

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	551	**551**
Government grants	7,567	**7,567**
Activities for generating funds	419	**419**
	8,537	**8,537**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Donations	*201*	*201*
Activities for generating funds	*3,874*	*3,874*
	4,075	*4,075*

4. Income from charitable activities

	Restricted funds 2021 £	Total funds 2021 £
Income from charitable activities	46,102	**46,102**

	Restricted funds 2020 £	*Total funds 2020 £*
Income from charitable activities	*20,000*	*20,000*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activities	20,142	15,885	**36,027**

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Charitable activities	*21,599*	*16,093*	*37,692*

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Charitable activities	12,298	23,729	**36,027**

	Activities undertaken directly 2020 £	*Support costs 2020 £*	*Total funds 2020 £*
Charitable activities	*11,782*	*25,910*	*37,692*

Analysis of direct costs

	Total funds 2021 £	*Total funds 2020 £*
Staff costs	**12,129**	*7,587*
Direct costs	**169**	*4,195*
	12,298	*11,782*

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	*Total funds 2020 £*
Staff costs	**20,652**	*21,682*
Depreciation	**59**	*83*
Telephone and internet costs	**953**	*907*
Printing and stationery	**84**	*26*
Insurance	**252**	*272*
Travel costs	**151**	*1,093*
Sundry expenses	**227**	*727*
Computer expenses	**499**	*88*
Accountancy fees	**852**	*1,032*
	23,729	*25,910*

7. Independent examiner's remuneration

	2021 £	*2020 £*
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	**852**	*-*

8. Staff costs

	2021 £	*2020* *£*
Wages and salaries	**31,838**	*28,529*
Contribution to defined contribution pension schemes	**943**	*740*
	32,781	*29,269*

The average number of persons employed by the charity during the year was as follows:

	2021 No.	*2020* *No.*
Staff	**2**	*3*

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL).*

During the year ended 31 March 2021, no Trustee expenses have been incurred *(2020 - £NIL).*

10. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation				
At 1 April 2020	800	1,952	3,805	6,557
Additions	-	-	140	140
At 31 March 2021	800	1,952	3,945	6,697
Depreciation				
At 1 April 2020	800	1,952	3,758	6,510
Charge for the year	-	-	59	59
At 31 March 2021	800	1,952	3,817	6,569
Net book value				
At 31 March 2021	-	-	128	128
At 31 March 2020	*-*	*-*	*47*	*47*

11. Debtors

	2021 £	*2020 £*
Due within one year		
Prepayments and accrued income	198	*186*

12. Creditors: Amounts falling due within one year

	2021 £	*2020 £*
Other taxation and social security	**836**	*691*
Other creditors	**172**	*127*
Accruals and deferred income	**948**	*1,020*
	1,956	*1,838*

13. Financial instruments

	2021 £	*2020 £*
Financial assets		
Financial assets measured at fair value through income and expenditure	**113,113**	*94,476*

Financial assets measured at fair value through income and expenditure comprise bank and cash balances.

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Independent Support Fund	7,353	-	(6,671)	682
General funds				
General Funds	61,773	8,537	(13,471)	56,839
Total Unrestricted funds	69,126	8,537	(20,142)	57,521
Restricted funds				
KCC Strategic Grant	23,745	20,000	(6,256)	37,489
Big Lottery Grant	-	26,102	(9,629)	16,473
	23,745	46,102	(15,885)	53,962
Total of funds	92,871	54,639	(36,027)	111,483

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
Designated funds				
Independent Support Fund	21,649	-	(14,296)	7,353
General funds				
General Funds	65,001	4,075	(7,303)	61,773
Total Unrestricted funds	86,650	4,075	(21,599)	69,126
Restricted funds				
KCC Strategic Grant	19,838	20,000	(16,093)	23,745
Total of funds	106,488	24,075	(37,692)	92,871

The purpose of the KCC Strategic grant is to provide the core costs associated with providing family days (short break activities) and parent/carer support groups to families who have a disabled child.

The purpose of Independent Support Fund is to deliver support to disabled children, young people and their families in relation to the new Education & Health Care Plans that have replaced Statements of Educational Need.

The purpose of the Big Lottery grant is funding of the Family Support Partnership project which is restricted to the delivery of the Family Support service.

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Designated funds	7,353	-	(6,671)	682
General funds	61,773	8,537	(13,471)	56,839
Restricted funds	23,745	46,102	(15,885)	53,962
	92,871	54,639	(36,027)	111,483

Summary of funds - prior year

	Balance at 1 April 2019 £	*Income £*	*Expenditure £*	*Balance at 31 March 2020 £*
Designated funds	*21,649*	*-*	*(14,296)*	*7,353*
General funds	*65,001*	*4,075*	*(7,303)*	*61,773*
Restricted funds	*19,838*	*20,000*	*(16,093)*	*23,745*
	106,488	*24,075*	*(37,692)*	*92,871*

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	128	-	**128**
Current assets	59,349	53,962	**113,311**
Creditors due within one year	(1,956)	-	**(1,956)**
Total	57,521	53,962	**111,483**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Tangible fixed assets	47	-	*47*
Current assets	70,917	23,745	*94,662*
Creditors due within one year	(1,838)	-	*(1,838)*
Total	69,126	23,745	*92,871*

17. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £943 (2020 - £740). A total of £172 (2020 - £102) was payable to the fund at the balance sheet date and is included in creditors.