



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)

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

Trustees

C Taylor, Chair
S Hover, Trustee
M Andrews, Trustee
J Anthony, Vice Chair
L Taylor, Secretary

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

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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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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 from 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

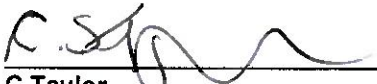
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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)

INCLUDES US 2
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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

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**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.

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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
		<u>113,311</u>	<u>94,662</u>
Creditors: amounts falling due within one year	12	(1,956)	(1,838)
Net current assets		<u>111,355</u>	<u>92,824</u>
Total net assets		<u><u>111,483</u></u>	<u><u>92,871</u></u>
Charity funds			
Restricted funds	14	53,962	23,745
Unrestricted funds	14	57,521	69,126
Total funds		<u><u>111,483</u></u>	<u><u>92,871</u></u>

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.

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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.

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

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.

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

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
	<u>8,537</u>	<u>8,537</u>
	<u><u>8,537</u></u>	<u><u>8,537</u></u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	201	201
Activities for generating funds	3,874	3,874
	<u>4,075</u>	<u>4,075</u>
	<u><u>4,075</u></u>	<u><u>4,075</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS
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4. Income from charitable activities

	Restricted funds 2021 £	Total funds 2021 £
Income from charitable activities	<u>46,102</u>	<u>46,102</u>
	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from charitable activities	<u>20,000</u>	<u>20,000</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Charitable activities	<u>20,142</u>	<u>15,885</u>	<u>36,027</u>
	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Charitable activities	<u>21,599</u>	<u>16,093</u>	<u>37,692</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Analysis of expenditure by activities

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

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Charitable activities	11,782	25,910	37,692

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	12,129	7,587
Direct costs	169	4,195
	12,298	11,782

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

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
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 £	<i>2020 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	852	-

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

8. Staff costs

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

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

	2021 No.	2020 No.
Staff	<u>2</u>	<u>3</u>

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).

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

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	<u>800</u>	<u>1,952</u>	<u>3,945</u>	<u>6,697</u>
Depreciation				
At 1 April 2020	800	1,952	3,758	6,510
Charge for the year	-	-	59	59
At 31 March 2021	<u>800</u>	<u>1,952</u>	<u>3,817</u>	<u>6,569</u>
Net book value				
At 31 March 2021	<u>-</u>	<u>-</u>	<u>128</u>	<u>128</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>47</u>	<u>47</u>

11. Debtors

	2021 £	2020 £
Due within one year		
Prepayments and accrued income	<u>198</u>	<u>186</u>

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

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
	<u>1,956</u>	<u>1,838</u>

13. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>113,113</u>	<u>94,476</u>

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

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

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
	<u>7,353</u>	<u>-</u>	<u>(6,671)</u>	<u>682</u>
General funds				
General Funds	61,773	8,537	(13,471)	56,839
	<u>61,773</u>	<u>8,537</u>	<u>(13,471)</u>	<u>56,839</u>
Total Unrestricted funds	<u>69,126</u>	<u>8,537</u>	<u>(20,142)</u>	<u>57,521</u>
Restricted funds				
KCC Strategic Grant	23,745	20,000	(6,256)	37,489
Big Lottery Grant	-	26,102	(9,629)	16,473
	<u>23,745</u>	<u>46,102</u>	<u>(15,885)</u>	<u>53,962</u>
Total of funds	<u><u>92,871</u></u>	<u><u>54,639</u></u>	<u><u>(36,027)</u></u>	<u><u>111,483</u></u>

INCLUDES US 2
(A company limited by guarantee)

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

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
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/carers 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.

INCLUDES US 2
(A company limited by guarantee)

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

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
	<u>92,871</u>	<u>54,639</u>	<u>(36,027)</u>	<u>111,483</u>

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
	<u>106,488</u>	<u>24,075</u>	<u>(37,692)</u>	<u>92,871</u>

INCLUDES US 2
(A company limited by guarantee)

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

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

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
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.