

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)

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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

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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.

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

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.

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

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.

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

Statement of Trustees' responsibilities

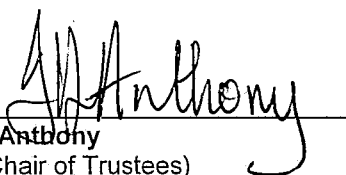
The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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
(Chair of Trustees)

INCLUDES US 2
(A company limited by guarantee)

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

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**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
		<u>127,506</u>	<u>113,311</u>
Creditors: amounts falling due within one year	12	(1,837)	(1,956)
Net current assets		<u>125,669</u>	<u>111,355</u>
Total net assets		<u><u>126,157</u></u>	<u><u>111,483</u></u>
Charity funds			
Restricted funds	14	68,366	53,962
Unrestricted funds	14	57,791	57,521
Total funds		<u><u>126,157</u></u>	<u><u>111,483</u></u>

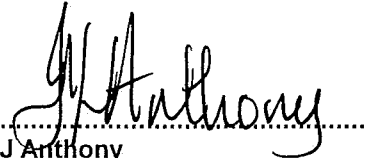
The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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 10 November 2022 and signed on their behalf by:


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

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

INCLUDES US 2
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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.

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

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 2022**

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
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	551	551
Government grants	7,567	7,567
Activities for generating funds	419	419
	8,537	8,537

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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

	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
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

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total 2021 £</i>
Charitable activities	20,142	15,885	36,027

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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
	<u>17,998</u>	<u>12,298</u>

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

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
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
	<u>21,609</u>	<u>23,729</u>

7. Independent examiner's remuneration

	2022 £	<i>2021 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>1,416</u>	<u>852</u>

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

8. Staff costs

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

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

	2022	2021
	No.	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 (2021 - £NIL).

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

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**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	<u>800</u>	<u>1,952</u>	<u>4,444</u>	<u>7,196</u>
Depreciation				
At 1 April 2021	800	1,952	3,817	6,569
Charge for the year	-	-	139	139
At 31 March 2022	<u>800</u>	<u>1,952</u>	<u>3,956</u>	<u>6,708</u>
Net book value				
At 31 March 2022	<u>-</u>	<u>-</u>	<u>488</u>	<u>488</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>128</u>	<u>128</u>

11. Debtors

	2022 £	2021 £
Due within one year		
Prepayments and accrued income	<u>198</u>	<u>198</u>

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

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
	<u>1,837</u>	<u>1,956</u>

13. Financial instruments

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

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

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

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
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.

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

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
	<u>111,483</u>	<u>54,281</u>	<u>(39,607)</u>	<u>126,157</u>

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

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

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

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
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.