

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**

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## **Includes Us 2**

### **Reference and Administrative Details**

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

## **Includes Us 2**

### **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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 3    | 3,140                      | 55,907                   | 59,047             |
| Other income                       |      | 150                        | -                        | 150                |
| Total income                       |      | 3,290                      | 55,907                   | 59,197             |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| 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             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| Total funds brought forward        |      | 57,790                     | 68,366                   | 126,156            |
| Total funds carried forward        | 17   | 59,849                     | 80,204                   | 140,053            |
|                                    | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                          |                    |
| Donations and legacies             | 3    | 8,175                      | 46,106                   | 54,281             |
| Total income                       |      | 8,175                      | 46,106                   | 54,281             |
| <b>Expenditure on:</b>             |      |                            |                          |                    |
| 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             |
| <b>Reconciliation of funds</b>     |      |                            |                          |                    |
| 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.

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

## Includes Us 2

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

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

## **Includes Us 2**

### **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.

## **Includes Us 2**

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

#### ***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:

## Includes Us 2

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

| 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.

## Includes Us 2

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

#### 3 Income from donations and legacies

|                                          | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|------------------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| 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              |
|                                          | <u>3,140</u>                          | <u>55,907</u>            | <u>59,047</u>      | <u>54,281</u>      |

#### 4 Expenditure on charitable activities

|                                         | Note | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------------------------------------|------|---------------------------------------|--------------------------|--------------------|--------------------|
| 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                | -                  |
|                                         |      | <u>1,044</u>                          | <u>44,051</u>            | <u>45,095</u>      | <u>39,468</u>      |

## Includes Us 2

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

#### 5 Other expenditure

| Note                                                  | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Depreciation, amortisation<br>and other similar costs | 187                                   | 18                       | 205                | 139                |
|                                                       | <u>187</u>                            | <u>18</u>                | <u>205</u>         | <u>139</u>         |

#### 6 Analysis of governance and support costs

##### Governance costs

|                                         | Unrestricted<br>funds<br>General<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------------------------------------|---------------------------------------|--------------------|--------------------|
| Independent examiner fees               |                                       |                    |                    |
| Examination of the financial statements | 1,044                                 | 1,044              | 1,416              |
|                                         | <u>1,044</u>                          | <u>1,044</u>       | <u>1,416</u>       |

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

|                              | 2023<br>£  | 2022<br>£  |
|------------------------------|------------|------------|
| Depreciation of fixed assets | <u>205</u> | <u>139</u> |

#### 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.

## Includes Us 2

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

#### 9 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2023<br>£     | 2022<br>£     |
|------------------------------------------|---------------|---------------|
| <b>Staff costs during the year were:</b> |               |               |
| Wages and salaries                       | 26,511        | 32,111        |
| Pension costs                            | 769           | 930           |
|                                          | <u>27,280</u> | <u>33,041</u> |

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

#### 10 Independent examiner's remuneration

|                                         | 2023<br>£    | 2022<br>£    |
|-----------------------------------------|--------------|--------------|
| Examination of the financial statements | <u>1,044</u> | <u>1,416</u> |

#### 11 Taxation

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

#### 12 Tangible fixed assets

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



## Includes Us 2

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

#### 13 Debtors

|             | 2023<br>£ | 2022<br>£ |
|-------------|-----------|-----------|
| Prepayments | -         | 198       |

#### 14 Cash and cash equivalents

|              | 2023<br>£      | 2022<br>£      |
|--------------|----------------|----------------|
| Cash on hand | 79             | 99             |
| Cash at bank | 141,727        | 127,209        |
|              | <u>141,806</u> | <u>127,308</u> |

#### 15 Creditors: amounts falling due within one year

|                                    | 2023<br>£    | 2022<br>£    |
|------------------------------------|--------------|--------------|
| Other taxation and social security | 1,289        | 517          |
| Other creditors                    | -            | 150          |
| Accruals                           | 1,020        | 1,170        |
|                                    | <u>2,309</u> | <u>1,837</u> |

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

## Includes Us 2

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

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

#### 18 Analysis of net assets between funds

|                       | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2023<br>£ |
|-----------------------|---------------------------------------|--------------------------|-----------------------------------------|
| 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<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2022<br>£ |
| 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                                 |