

KANGAROOS MID SUSSEX

England & Wales · Charity number 1150202

Details

Other names	KANGAROOS
Status	Registered
Legal form	Charitable company
Company number	08273898
Registered	2012-12-17
Register	View on the Charity Commission register

Contact

Address	Units 7 and 8 More House Farm Business Centre Ditchling Road Haywards Heath West Sussex RH17 7RE
Phone	01444459108
Email	info@kangaroos.org.uk
Website	www.kangaroos.org.uk

Activities

Objects: TO RELIEVE AND BENEFIT CHILDREN AND ADULTS IN MID-SUSSEX WHO HAVE SPECIAL NEEDS (IN PARTICULAR LEARNING DISABILITIES)

Activities: Kangaroos Mid Sussex provides a wide variety of leisure and recreational opportunities for people with learning disabilities and additional needs, based in the Mid Sussex area. The organisation has been in existence since 1994, previously known as Kangaroos charity no 1041988 which changed when the charity became incorporated in 2013.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability, Amateur Sport, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£799,582	£679,990	£318,270	60
2024-03-31	£565,515	£565,679	£198,678	59
2023-03-31	£615,588	£626,943	£188,145	9
2022-03-31	£515,109	£540,655	£210,197	59
2021-03-31	£440,678	£380,713	-	-

Trustees

Name	Role	Appointed
Thomas David Acott	Chair	2022-01-01
Alexander Stuart Harper		2024-01-01
Bob White		2018-10-02
David Covill		2025-01-01
Hazel Constantine		2022-12-06
Jackie Colvin		2022-12-06
Jane Emma Lacey		2018-01-16
Linsey Sim		2022-12-06
Robert James Fisher		2025-01-01
Susan Margaret Hilary May		2025-01-01

Accounts

COMPANY REGISTRATION NUMBER: 08273898
CHARITY REGISTRATION NUMBER: 1150202

Kangaroos Mid Sussex
Company Limited by Guarantee
Unaudited Financial Statements
31st March 2025

Kangaroos Mid Sussex
Company Limited by Guarantee
Financial Statements
Year ended 31st March 2025

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Kangaroos Mid Sussex

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31st March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st March 2025.

Reference and administrative details

Registered charity name	Kangaroos Mid Sussex
Charity registration number	1150202
Company registration number	08273898
Principal office and registered office	Unit 7 And 8, More House Farm Business Centre Ditchling Road, Wivelsfield, RH17 7RE England

The trustees

Ms. J E Lacey	
Mr. T D Acott	
Ms. J Colvin	
Ms. H Constantine	
Mr. S Ghosh	(Resigned 30th October 2024)
Mr. A S Harper	
Ms. L Sim	
Mr. R White	
Mrs. S May	(Appointed 1st January 2025)
Mr. D Covill	(Appointed 1st January 2025)
Mr. R Fisher	(Appointed 1st January 2025)

Kangaroos Mid Sussex

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2025

Structure, governance and management

The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, are pleased to present their report on annual achievements, together with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of 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 2015).

PUBLIC BENEFIT

In shaping our objectives and planning our activities for the year, the Trustees have considered the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives", "Charitable activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

Objectives

The Objectives of Kangaroos Mid Sussex (known as Kangaroos) are to relieve and benefit children and adults in Mid-Sussex who have special needs (in particular learning disabilities).

Our vision, mission and values were reviewed and updated in September 2024:

Vision

A future where people with learning disabilities are valued and accepted by all

Mission

To enrich the lives of individuals enabling them to thrive without limits

Values

Acceptance, Person-Focussed, Safe and Trusted, Bold and Resilient

Our previous values remain our guiding principles that shape our service.

Charitable activities

Kangaroos provides a range of fun, social and recreational activities in the local community to around 350 families with children or adults with learning disabilities, as well as additional physical, sensory, medical conditions or challenging behaviour. Kangaroos work enables them to have a social life with their peers, giving them opportunities to enjoy a wide range of activities, trips out and residential supported by experienced staff and volunteers. Kangaroos is registered as a child-care organisation with OFSTED.

2024/25 was a year of analysis and reflection for Kangaroos. At the beginning of 2024 the Trustees laid out three strategic aims, with a firm commitment to offer the complete Kangaroo provision and activities to meet the demand from learning disabled people and their families in Mid Sussex:

1) Invest in our infrastructure to enhance the experience for members, families and staff, establishing a sustainable efficient delivery model for future membership expansion, with a transparent culture at its core.

Kangaroos Mid Sussex

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2025

2) Build on our specialist knowledge and our capacity to enable our services to be accessible to all children, young people and adults with learning disabilities and complex needs and help more members and families across Mid Sussex access high quality provisions.

3) Understand the opportunity potential in adapting a central hub to secure delivery of our high quality specialist services in an efficient, cost effective and needs lead way for the Kangaroos community.

Development was made in all areas.

- Staff and Trustees were involved in a series of strategy days from July - September 2024.
- A number of audits were conducted on the service and service data was analysed and compared to other delivery organisations.
- Analysis of the service revealed over reliance on key personnel and lack of robustness in the operating model.
- A piece of pro-bono work was done with Morgan Stanley (facilitated through the charity Pilotlight) in the Autumn of 2024, which provided Kangaroos with a roadmap to develop the service to be operationally ready to take on an operating hub.
- Conversations were developed with Mid Sussex County council and a land developer, for Kangaroos to benefit from a purpose-built community hub as part of a Section 106 agreement in relation to a housing estate in Bolney, Mid Sussex.

A new staff structure was rolled out in February 2025 and a new way of delivering the activity programme on 1 April 2025, offering more regular activity for members.

The Trustees made a firm commitment to parents and service users to endeavour to keep the service going, throughout the change programme.

Kangaroos will continue to provide and grow substantial benefit in three main target areas:

- Children and adults - friendship groups, inclusion and promotion of self-worth, independence and increased confidence in social and community settings. Clubs and activities are designed to be fun, giving the young people a positive experience away from an educational or home setting. Our programmes are all designed with input from the young people.
- Family Support - social network of parents with children with similar needs and experiences, much needed respite during activities or overnights and signposting to other events, associations and information sources. Support for siblings, through Family Days, inclusive events and activities
- Complex Care - Kangaroos aims to be non-exclusionary in its support. It runs a specialist group for children and adults with complex medical needs (STARS) and one for complex behavioural needs (Rockets).

The following guiding principles are used to shape the programme of activity:

- Family centred
- Fun and friendship
- Safe and supported
- Pushing boundaries
- Building independence, confidence and self esteem

Achievements and performance

After a review of the member database, to ensure rich engagement with families, the year closed with 333 members (2024: 412). Of these 273 were fully active (2024: 234). We closed the year with 99 on our waiting list. We continued to increase the number of sessions we deliver to Children and Adults, to 487 sessions (2024: 476)

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2025

and the number of member hours 15,772 (2024: 13,370). Delivery hours decreased 1575 (2024: 1949) due to challenges around the staffing structure. We have continued to provide a diverse range of clubs and activities

We delivered 49 sessions in our Family Support Programme, representing 128 delivery hours and 1972 person hours (2024: 1724)

We continued to run our STARS (Support, Time, Activities, Respect, Sensory) session to support our Complex Care offer and introduced a new club called Rockets, to support members with complex behavioural needs.

We delivered 47 (23:63) sessions and 1350 person hours (23: 2186) in STARS and 12 monthly sessions representing 147 person hours in Rockets.

Children and Adults - Our activity Clubs

Ages: 0-5:

Play and Stay sessions, held at different venues giving disabled children and siblings opportunities to play together whilst supported by Kangaroos staff; and parents time to relax, network and share experiences. In the last year we have offered a range of activities and sessions including music, messy play sessions, park visits, trips to soft play and a farm trip.

Ages 6-14:

PALS (Play, Activities, Laughter, Support) offers Saturday clubs and holiday playschemes for younger children where they have opportunities to try lots of activities in-house as well as a wide range of trips out. Our trips out included visits to the seaside, rock climbing, a tour on the Brighton open top bus, train journeys and a trip to London's Postal Museum.

Champions

Champions is an after-school club held on Thursdays at the Kangaroos Hub Attendees enjoy a range of activities including crafts and cooking, as well as the occasional trip out.

Allsorts offers 6-week courses in a range of activities and themes such as Forest School, food tasting, t-shirt designing and arts and crafts.

Ages 12-18:

BreakAway offers Saturday and holiday clubs for teenagers with a range of in-house activities and trips out to attractions such as Drusillas, Amberley Working Museum and the seaside.

TeenScene is a weekly Youth Club that provides a much-needed social environment for our members, where the majority attend every week.

Ages 18+:

No Limits is a social and recreational programme where adults can enjoy a range of social activities with their

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2025

friends in a supportive environment, throughout the year. Trips have included going to an inclusive disco night, Leeds Castle, bowling and a train trip to London.

Youth Club 18+ and Social Club 25+, run on alternate Tuesdays with a varied programme.

Overnights Programme

Kangaroos have run an overnights programme for over 10 years. It is a chance for our members to have a night or two away from home, to really experience the freedom and independence that that gives to them. It is also a valuable respite for our families. This year we ran 4 overnight sessions: Brighton (2 nights), Wowo Camping (3 nights), Hindleap Warren (3 nights) and Legoland (1 night).

Family Support

Parent Carer Support. We offer coffee mornings and evening socials for parent carers of people with learning disabilities. This is a chance for parent carers to spend time with other likeminded people, share experiences and information.

Family Days are opportunities for members and their families to meet up together and enjoy days out, enjoying an inclusive environment. During the year we provided a range of activities including fun days, trips to Marwell Zoo, family picnics, a Christmas party and large family fun days.

At Kangaroos we understand that sometimes the siblings of our Kangaroos members have a challenging or different life due to having a disabled sibling. Kangaroos offer Sibling Support as part of our family support programme. We provide sessions exclusively for the siblings so they can spend time with other siblings as well as share experiences and make friendships. We also offer days for the Kangaroos member and sibling to spend together. In the summer holidays we ran a fun day for siblings and Kangaroos members together with a bouncy castle, inflatable obstacle course, face painting, ice creams, sensory area and messy play.

Throughout the year we consult with our parents and families on the running of our services. The consultation takes the form of surveys, online meetings and face to face opportunities.

In 2024 we ran our first Information Roadshow. We wanted to provide an event for parent carers where all professionals and services they need were under one roof. We had advisors on post 19 education, benefits and behaviour as well as a range of stalls including local libraries, adult provisions, occupational therapists and specialist schools.

Complex Care

STARS offers Saturday clubs and holiday playschemes for children and young people with complex medical needs and limited mobility giving them fun experiences whilst providing the additional support they require. Trips this year have included train trips to London, boat trips and the theatre.

Rockets was created in 2024 especially for children aged 8-18 who require at least 1:1 specialist support. Meeting once a month, Rockets provides a safe and fun environment where every activity is tailored to the needs of its members. From water play and bowling to high ropes adventures and transport-themed sessions, Rockets is all about creating memorable experiences.

Kangaroos Mid Sussex

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kangaroos Mid Sussex is a charitable company limited by guarantee established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. The Articles were amended by a special resolution on 9th January 2018.

Recruitment and appointment of new Trustees

There was 1 resignation and 3 new appointments in the year.

New Trustees are provided with an induction meeting from the CEO and the Chair, a written pack of induction materials including copies of the organisation's key policy documents. They are also encouraged to attend relevant training to support their role as a Trustee.

Organisational structure

The organisation is governed by Trustees who delegate the day to day running of the charity to the CEO and senior managers. The Trustees have a broad knowledge of disability issues including education and childcare through organisations and activities and have experience of working in both the statutory and voluntary sectors.

In November 2024 the Trustees approved a new organisational structure alongside a new operating structure to deliver strategic improvements for the organisation:

In January 2025 the CEO, Emma Hunt, started to work 4 days a week. This was to reflect the increased demand to her duties, guiding the organisation through the restructure.

A new role of Head of Administration was created to join the Head of Service and the CEO as a Senior Leadership Team.

New Service Leads were created to allow different areas of the service (adults, teenagers, children and complex care) to grow and develop.

New annualised hours contracts will be developed to support the Service Leads in their delivery of the activities.

Our clubs and activities were delivered by a bank of 57 (2024: 55) experienced and fully trained sessional support workers some of whom will be brought into contracts in the new operational framework.

We rely on a team of volunteers who assist across our clubs supporting our members and with fundraising events. Volunteer numbers continue to rise. We had 27 volunteers (2024:24) in the year contributing 877 hours of volunteering.

Risk management

The Trustees consider and approve the organisation's risk strategy every six months. The risk strategy identifies the major risks to which the charity is exposed and the systems that have been established to mitigate those risks. The risk strategy was most recently reviewed by the Trustees in June 2025.

Safeguarding remains a key priority for the staff and Trustees. We continue to invest significant time and training into implementing our safeguarding policy. To support this, investment has been made in a Human Resource Information System (HRIS) which went live in April 2024. This will provide a mechanism to ensure all training records are accurate and up to date and provide an efficient and compliant central staff database.

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Year ended 31st March 2025

Diversification of income continues to be another priority. Income is made up of Statutory Contracts, Trusts and Foundations, Corporate and Community relationships and sponsorship. Relationships are managed by a fundraising CRM. Sustainable income growth remains the focus and to this end we were delighted to secure a 5-year contract to deliver elements of our No Limits adult provision and family support programme from the National Lottery Community Fund in March 2024.

FINANCIAL REVIEW

Financial position

The fundraising team had an extremely successful year despite financial challenges across many sectors. In 2024/25 our total income excluding endowments totalled £651,657 (2024: £565,515). This is a 15% increase on the previous year, reflecting funder confidence in a sustainability and growth narrative. A total Expenditure for the year of £679,990 (2024: £565,679) reflects operational investment. This produced a net loss of £28,333 which reflects unbudgeted redundancy costs due to the staff restructure.

Reserves policy

Kangaroos receive funds from a diverse range of sources including the local authority, Trusts & Foundations, individuals, community groups and local companies as well as from the running of events.

The Trustees believe it is important they hold as financial reserves the funds necessary to ensure the orderly and proper functioning of Kangaroos and, if necessary, it's closing.

The Trustees wish to hold reserves between a minimum level that will fund:

- Up to three months running costs of Kangaroos
- Any redundancy payments due to its employees
- Support to employees to find alternative employment
- Terminating existing service contracts such as office rent and equipment
- Contingency sum for outstanding liabilities
- Accountancy, audit and other professional fees.

And a maximum level that in addition to the above will fund:

- A percentage of higher risk income included in the forthcoming year's budget
- A development pot to finance opportunities that may arise in the forthcoming year, but which were not budgeted for.

In April 2024 we received an endowment of £145,000 from the Edward Gostling Foundation to be held for a period of five years as an additional reserve. The endowment capital and income may only be used if our reserves fall below the minimum required by our reserves policy.

Our reserves policy is reviewed annually. The required reserves range for financial year 2024/25 was calculated to be between £232,913 and £373,424. Our closing position of £318,270 (Free reserves of £170,345 plus the Edward Gostling Endowment and income earned thereon of £147,925) is within this range.

Kangaroos Mid Sussex

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2025

FUTURE PLANS

A new delivery structure for the service was rolled out in April 2025. The focus of the change is to deliver:

- A new regular programme of activity which gives members the opportunity to have a guaranteed place on an activity club on a regular basis
- A larger staff delivery team with regularised working patterns, to provide stability for the service and consistency for members
- A more focussed complex care offer, to build on the needs of members for the future
- A new operating model to create efficiency and effectiveness in the delivery of the service
- A new set of KPI's to drive sustainability and growth for the organisation

It is anticipated that there will be a short-term impact on the ability to deliver the programme while a new staff team and way of working is embedded. This will be regularly assessed by the Trustees to mitigate for disruption to the Charity.

Conversations will continue regarding the building of a new Operating Hub for Kangaroos. The Trustees will assess the Charity's readiness against the Road Map developed by Morgan Stanley. A Trustee Hub Working Group has been set up.

A Trustee Strategic Development Working Group is being formed to drive the changes for Kangaroos.

The Trustees' firm commitment is to offer the complete Kangaroo provision and activities to meet the demand from learning disabled people and their families in Mid Sussex.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24th September 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Tom Acott', with a stylized flourish at the end.

Tom Acott - Chair of Trustees

Kangaroos Mid Sussex

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Kangaroos Mid Sussex

Year ended 31st March 2025

I report to the trustees on my examination of the financial statements of Kangaroos Mid Sussex ('the charity') for the year ended 31st March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Kim Lo FCA
Independent Examiner
PRB Accountants LLP
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
RH17 7QX

30th September 2025

Kangaroos Mid Sussex

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31st March 2025

		2025				2024
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Total funds £
Income and endowments						
Donations and legacies	5	258,669	180,809	145,000	584,478	370,095
Charitable activities	6	116,194	88,440	-	204,634	189,205
Investment income	7	7,545	-	2,925	10,470	6,215
Total income		<u>382,408</u>	<u>269,249</u>	<u>147,925</u>	<u>799,582</u>	<u>565,515</u>
Expenditure						
Costs of raising donations and legacies	8,9	111,711	-	-	111,711	83,663
Expenditure on charitable activities		1,737	566,542	-	568,279	482,016
Total expenditure		<u>113,448</u>	<u>566,542</u>	<u>-</u>	<u>679,990</u>	<u>565,679</u>
Net income/(expenditure) and net movement in funds	14	<u>268,960</u>	<u>(297,293)</u>	<u>147,925</u>	<u>119,592</u>	<u>(164)</u>
Reconciliation of funds						
Total funds brought forward		198,678	-	-	198,678	198,842
Transfers between funds		(297,293)	297,293	-	-	-
Total funds carried forward		<u>170,345</u>	<u>-</u>	<u>147,925</u>	<u>318,270</u>	<u>198,678</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Kangaroos Mid Sussex**Company Limited by Guarantee****Statement of Financial Position****31st March 2025**

	Note	2025 £	2024 £
Current assets			
Debtors	12	47,608	4,208
Cash at bank and in hand		317,459	251,255
		<u>365,067</u>	<u>255,463</u>
Creditors: amounts falling due within one year	13	46,797	56,785
Net current assets		<u>318,270</u>	<u>198,678</u>
Total assets less current liabilities		<u>318,270</u>	<u>198,678</u>
Net assets		<u><u>318,270</u></u>	<u><u>198,678</u></u>
Funds of the charity			
Endowment funds		147,925	-
Restricted funds		-	-
Unrestricted funds		<u>170,345</u>	<u>198,678</u>
Total charity funds	14	<u><u>318,270</u></u>	<u><u>198,678</u></u>

For the year ending 31st March 2025 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 24th September 2025, and are signed on behalf of the board by:



.....
Tom Acott - Chair of Trustees

Kangaroos Mid Sussex**Company Limited by Guarantee****Statement of Cash Flows****Year ended 31st March 2025**

	Note	2025	2024
		£	£
Cash generated from operations	15	55,735	35,519
Interest received		10,469	6,215
Net cash from operating activities		<u>66,204</u>	<u>41,734</u>
Net increase in cash and cash equivalents		66,204	41,734
Cash and cash equivalents at beginning of year		<u>251,255</u>	<u>209,521</u>
Cash and cash equivalents at end of year		<u>317,459</u>	<u>251,255</u>

Kangaroos Mid Sussex

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31st March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 7 And 8, More House Farm Business Centre, Ditchling Road, Wivelsfield, RH17 7RE, England.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Kangaroos Mid Sussex

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

The charity is a company limited by guarantee. The company does not have a share capital.

Kangaroos Mid Sussex

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £
Donations				
Donations	136,914	-	-	136,914
Grants	121,755	180,809	145,000	447,564
Total	258,669	180 909	145,000	584,478

	Total Funds 2024 £
Donations	149,931
Grants	220,164
	370,095

Grants recognised in donations and legacies include:

	2025 £	2024 £
St James Place Foundation	20,000	10,000
Bailey & Thomas	12,000	-
BBC Children in Need	20,807	34,614
National Lottery Fund	94,974	61,275
B & L Leach Family Trust	16,000	22,000
The Edward Gostling Foundation - see note 14	145,000	20,000
The Ernest Kleinwort	15,000	12,500
Garfield Weston Foundation	15,000	15,000
MCF Masonic	20,000	-
Focus Foundation	13,500	-
Grants < £10,000	75,283	44,775
	447,564	220,164

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Activities	116,194	-	116,194
Council contracts	-	88,440	88,440
	116,194	88,440	204,634

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities	113,419	-	113,419
Council contracts	-	75,786	75,786
	113,419	75,786	189,205

Kangaroos Mid Sussex**Company Limited by Guarantee****Notes to the Financial Statements** *(continued)***Year ended 31st March 2025****7. Investment income**

	Unrestricted Funds £	Endowment Funds £	Total Funds 2025 £
Bank interest receivable	<u>7,545</u>	<u>2,925</u>	<u>10,470</u>
	Unrestricted Funds £	Endowment Funds £	Total Funds 2024 £
Bank interest receivable	<u>6,215</u>	<u>—</u>	<u>6,215</u>

8. Costs of raising donations and legacies

	2025 £	2024 £
Activities	33,662	15,225
Staff costs	71,959	60,008
Support costs	<u>6,090</u>	<u>8,430</u>
	<u>111,711</u>	<u>83,663</u>

9. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Charitable Activities Direct costs 2025	<u>1,737</u>	<u>566,542</u>	<u>568,279</u>
Charitable Activities Direct costs 2024	<u>1,330</u>	<u>480,686</u>	<u>482,016</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	395,229	350,838
Social security	23,139	20,053
Pension	<u>10,932</u>	<u>9,988</u>
	<u>429,300</u>	<u>380,879</u>

The average head count of employees during the year was 60 (2024: 59).

The amount paid to key management personnel totalled £120,592 (2024: £119,965)

Kangaroos Mid Sussex

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

11. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

12. Debtors

	2025 £	2024 £
Prepayments and accrued income	47,608	4,208

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,467	—
Accruals and deferred income	24,814	49,877
Social security and other taxes	10,300	5,624
Other creditors	9,216	1,284
	46,797	56,785

14. Analysis of charitable funds

	Incoming resources £	Resources expended £	Movement in funds £
General Fund	382,408	113,448	268,960
Restricted Fund			
	£	£	£
PALS	41,100	81,898	(40,798)
Family Support	33,887	44,778	(10,891)
Teenscene	5,000	22,537	(17,537)
No Limits	64,674	105,859	(41,185)
Breakaway	33,179	61,455	(28,276)
STARS	37,981	52,703	(14,722)
Champions	2,500	5,727	(3,227)
Youth and Social	8,090	35,679	(27,589)
Allsorts	2,500	15,403	(12,903)
Overnights	28,500	130,165	(101,665)
Rockets	4,348	10,338	(5,990)
Other	7,490	-	7,490
	269,249	566,542	(297,293)
General fund brought forward 1st April 2024			198,678
General fund carried forward 31st March 2025			170,345

Kangaroos Mid Sussex

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

14. Analysis of charitable funds continued

Endowment Fund: This fund is The Edward Gostling Fund. This is a restricted fund from which the income and capital is limited for use only if the charity reserves fall beneath three months operating costs. From the 2nd April 2029 the capital and income from this fund may be used for any purpose that furthers the charitable activities of the charity.

	At 1st April 2024	Income	Expenditure	At 31st March 2025
	£	£	£	£
The Edward Gostling Fund	—	147,925	—	147,925

15. Cash generated from operations

	2025	2024
	£	£
Net income/(expenditure)	119,592	(164)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(10,469)	(6,215)
Accrued (income)/expenses	(25,063)	47,702
<i>Changes in:</i>		
Trade and other debtors	(43,400)	(4,208)
Trade and other creditors	15,075	(1,596)
	<u>55,735</u>	<u>35,519</u>

16. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>251,255</u>	<u>66,204</u>	<u>317,459</u>

Accounts

COMPANY REGISTRATION NUMBER: 08273898
CHARITY REGISTRATION NUMBER: 1150202

Kangaroos Mid Sussex

Unaudited Financial Statements

31st March 2024

Kangaroos Mid Sussex

Financial Statements

Year ended 31st March 2024

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Kangaroos Mid Sussex

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31st March 2024

The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, are pleased to present their report on annual achievements, together with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of 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 2015).

Reference and administrative details

Registered charity name	Kangaroos Mid Sussex
Charity registration number	1150202
Company registration number	08273898
Principal office and registered office	Unit 7 And 8, More House Farm Business Centre Ditchling Road, Wivelsfield, RH17 7RE England

The Trustees

Ms. J E Lacey	
Mr. T D Acott (Chair)	
Ms. J Colvin	
Ms. H Constantine	
Mr. S Ghosh	
Mr. A S Harper	(Appointed 1st January 2024)
Ms. L Sim	
Mr. R White	

Kangaroos Mid Sussex

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2024

PUBLIC BENEFIT

In shaping our objectives and planning our activities for the year, the Trustees have considered the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives", "Charitable activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

Objectives

The Objectives of Kangaroos Mid Sussex (known as Kangaroos) are to relieve and benefit children and adults in Mid-Sussex who have special needs (in particular learning disabilities).

Vision

That people with learning disabilities can exercise their right to leisure, play and recreational activity

Mission

Bringing colour to the lives of people with learning disabilities

Values

Five values define the 'Kangaroos Way'

- Family centred
- Fun and friendship
- Safe and supported
- Pushing boundaries
- Building independence, confidence and self esteem

Charitable activities

Kangaroos provides a range of fun, social and recreational activities in the local community to around 400 families with children or adults with learning disabilities, as well as additional physical, sensory, medical conditions or challenging behaviour. Kangaroos work enables them to have a social life with their peers, giving them opportunities to enjoy a wide range of activities, trips out and residential supported by experienced staff and volunteers. Kangaroos is registered as a child-care organisation with OFSTED.

Kangaroos Mid Sussex

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2024

Kangaroos provides substantial benefit to three main target groups:

- Children and adults - friendship groups, inclusion and promotion of self-worth, independence and increased confidence in social and community settings. Clubs and activities are designed to be fun, giving the young people a positive experience away from an educational or home setting. Our programmes are all designed with input from the young people.
- Parent Carers - social network of parents with children with similar needs and experiences, much needed respite during activities or overnights and signposting to other events, associations and information sources.
- Siblings - support through Family Days, inclusive events and activities.

Achievements and performance

At the end of the year we had 412 members (2023: 345). Of these 234 were fully active. We closed the year with 58 on our waiting list.

We delivered 476 sessions (2023: 448) 1,949 delivery hours (2023: 2299) and 13,370 (2023: 17,213) person hours. We have continued to provide a diverse range of clubs and activities, increasing the overall number of sessions by 28. Due to a significant drop in funding from West Sussex County Council, compared to the previous year, club hours and person hours decreased.

Our overall delivery hours for family days, sibling activities and play and stay activities was 1,724 compared to 1,867 in 2023.

Kangaroos service delivery breaks down into 4 main groups that are monitored but have some crossover and all are able to access family support. These members attended the following clubs:

Ages: 0-5:

14 (2023:15) Play and Stay sessions were held at different venues giving disabled children and siblings opportunities to play together whilst supported by Kangaroos staff; and parents time to relax, network and share experiences. In the last year we have offered a range of activities and sessions including music, messy play sessions, pottery painting sessions, trips to soft play and a local farm.

Ages 6-12:

PALS (Play, Activities, Laughter, Support) offers Saturday clubs and holiday playschemes for younger children where they have opportunities to try lots of activities in-house as well as a wide range of trips out. Over the year we provided 63 (2023: 61) in-house sessions amounting to 344 hours (2023: 414 hours) of support out to attractions. Our trips out included visits to the seaside, London, Brighton, the theatre and the cinema.

Champions 6-12:

Champions is an after-school club held on Thursdays at the Kangaroos Hub, for children aged from 6-12 years old. Attendees enjoy a range of activities including crafts and cooking, as well as the occasional trip out. The club provided 23 sessions (2023: 22) amounting to 46 hours (2023:44) of support.

Allsorts 8-14:

Allsorts offers 6 week courses in a range of activities and themes such as Forest School, science experiments and the theme 'people who help us'. The club provided 22 sessions (2023: 25) amounting to 44 hours (2023: 50) of support.

Kangaroos Mid Sussex

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2024

Ages 6 years plus:

STARS (Support, Time, Activities, Respect, Sensory) offers Saturday clubs and holiday playschemes for children and young people with complex medical needs and limited mobility giving them fun experiences whilst providing the additional support they require. Over the year we provided 63 (2023: 58) sessions amounting to 352 hours (2023: 414) of support. Trips have included adaptive skiing, train trips to London and wheelchair ice skating.

Ages 12-18:

BreakAway offers Saturday and holiday clubs for teenagers with a range of in-house activities and trips out to attractions such as Knockhatch, the science of museum and fishing. Over the year we provided 63 (2023: 62) sessions providing 397 (2023: 490) hours of support.

TeenScene a weekly Youth Club provides a much-needed social environment for our members, where the majority attend every week. We ran 36 (2023: 31) sessions providing 72 (2023: 76) hours of support.

Ages 16-21:

Transition Group for young people, promoting independence and helping them in their transition from teenage to adult clubs. During the year we offered 9 (2023: 4) sessions providing 23 (2023: 11) hours of support.

Ages 18+:

No Limits is a social and recreational programme where adults can enjoy a range of social activities with their friends in a supportive environment. During the year we provided 147 (2023: 141) events amounting to 544 (2023: 671) hours of support. Trips have included going to local restaurants, the cinema, Brighton and Hever Castle.

Youth Club 18+ and Social Club 25+, run on alternate Tuesdays with a varied programme. We provided 50 (2023: 46) sessions amounting to 125 (2023: 128) hours of support over the year.

All ages:

Family Days are opportunities for members and their families to meet up together and enjoy days out, enjoying an inclusive environment. During the year we provided a range of activities including fun days, trips to Marwell Zoo and Fishers Farm and family picnics. We have also offered a range of family support sessions for our parent carers including coffee mornings, socials and information sharing events and sibling support groups.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kangaroos Mid Sussex is a charitable company limited by guarantee established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. The Articles were amended by a special resolution on 9th January 2018.

Recruitment and appointment of new Trustees

There was 1 resignation, 1 retiring trustee and 1 new appointment in the year as well as the Chair, Bob White handing over his position to Tom Acott in January 2024. Bob continues to be a Trustee.

New Trustees are provided with an induction meeting from the CEO and the chair, a written pack of induction materials including copies of the organisation's key policy documents. They are also encouraged to attend relevant training to support their role as a Trustee.

Kangaroos Mid Sussex

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2024

Organisational structure

The organisation is governed by a Trustee body who delegate the day to day running of the charity to the CEO and senior managers. The Trustees have a broad knowledge of disability issues including education and childcare through organisations and activities and have experience of working in both the statutory and voluntary sectors.

During the year Zoe Pizzle CEO stepped down and was replaced by Emma Hunt. This role continues to be a 3 day a week post. Other senior posts of Head of Operations and Fundraising and Contracts Manager remain the same.

Our clubs and activities are delivered by a bank of 55 (2023: 65) experienced and fully trained sessional support workers.

Kangaroos also rely on a team of volunteers who assist across our clubs supporting our members and with fundraising events. Volunteer numbers continue to rise. We had 24 volunteers (2023:19) in the year contributing 760 hours of volunteering.

Risk management

The Trustees consider and approve the organisation's risk strategy regularly. The risk strategy identifies the major risks to which the charity is exposed and the systems that have been established to mitigate those risks. The risk strategy was most recently reviewed by the Trustees in July 2023.

Safeguarding remains a key priority for the staff and Trustees. We continue to invest significant time and training into implementing our safeguarding policy. To support this, investment has been made in a Human Resource Information System (HRIS) which went live in April 2024. This will provide a mechanism to ensure all training records are accurate and up to date and provide an efficient and compliant central staff database.

Diversification of income continues to be another priority. Income is made up of Statutory Contracts, Trusts and Foundations, Corporate and Community relationships and sponsorship. Relationships are managed by a fundraising CRM. Sustainable, income growth remains the focus and to this end we were delighted to secure a 5 year contract to deliver elements of our No Limits adult provision and family support programme from the National Lottery Community Fund in March 2024.

FINANCIAL REVIEW

Financial position

The fundraising team had an extremely successful year despite financial challenges across many sectors. In 2023/24 our total income totalled £565,515 (2023: £615,588). This is a 8% decrease on this previous year, due primarily to a significant reduction in contract funding from West Sussex. The income reduction is reflected in a reduction in activity expenditure reporting a total Expenditure for the year of £565,679. This has produced a net loss of £164.

Reserves policy

Kangaroos receive funds from a diverse range of sources including the local authority, Trusts & Foundations, individuals, community groups and local companies as well as from the running of events.

The Trustees believe it is important they hold as financial reserves the funds necessary to ensure the orderly and proper functioning of Kangaroos and, if necessary, it's closing.

Kangaroos Mid Sussex

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2024

The Trustees wish to hold reserves between a minimum level that will fund:

- Up to three months running costs of Kangaroos
- Any redundancy payments due to its employees
- Support to employees to find alternative employment
- Terminating existing service contracts such as office rent and equipment
- Contingency sum for outstanding liabilities
- Accountancy, audit and other professional fees.

And a maximum level that in addition to the above will fund:

- A percentage of higher risk income included in the forthcoming year's budget
- A development pot to finance opportunities that may arise in the forthcoming year, but which were not budgeted for.

Our reserves policy is reviewed annually. The required reserves range for financial year 2023/24 was calculated to be between £164,842 and £279,311. Our closing position of £198,00 is within this range.

FUTURE PLANS

With a new CEO and Chair in place for 2024, the Trustees are focussed on infrastructure improvements and building a sustainable efficient and transparent operating model. Plans to develop service provision and extend membership run alongside this and granularity is being scoped to deliver the 'Growth and Ambition' strategy outlined in the previous accounts.

As previously discussed, the current three-year strategy (2021-2024) is no longer aligned with our trajectory, although the 3 main objectives continue to be relevant. These have been explored and reaffirmed under the following aims:

- 1) Invest in our infrastructure to enhance the experience for members, families and staff, establishing a sustainable efficient delivery model for future membership expansion, with a transparent culture at its core.
- 2) Build on our specialist knowledge and our capacity to enable our services are accessible to all children, young people and adults with learning disabilities and complex needs and help more members and families across Mid Sussex access high quality provisions.
- 3) Understand the opportunity potential in adapting a central hub to secure delivery of our high quality specialist services in an efficient, cost effective and needs lead way for the Kangaroos community.

Our firm commitment is to offer the complete Kangaroo provision and activities to meet the demand from learning disabled people and their families in Mid Sussex.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 14th August 2024 and signed on behalf of the board of trustees by:



.....
Tom Acott - Chair of Trustees

Kangaroos Mid Sussex

Independent Examiner's Report to the Trustees of Kangaroos Mid Sussex

Year ended 31st March 2024

I report to the trustees on my examination of the financial statements of Kangaroos Mid Sussex ('the charity') for the year ended 31st March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Kim Lo FCA
Independent Examiner
PRB Chartered Accountants LLP

15th August 2024

Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
RH17 7QX

Kangaroos Mid Sussex

Statement of Financial Activities
(including income and expenditure account)

Year ended 31st March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	225,630	144,465	370,095	363,334
Charitable activities	6	113,419	75,786	189,205	250,148
Investment income	7	6,215	–	6,215	2,106
Total income		<u>345,264</u>	<u>220,251</u>	<u>565,515</u>	<u>615,588</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	83,663	–	83,663	122,191
Expenditure on charitable activities	9,10	1,330	480,686	482,016	504,752
Total expenditure		<u>84,993</u>	<u>480,686</u>	<u>565,679</u>	<u>626,943</u>
Net expenditure and net movement in funds		<u>260,271</u>	<u>(260,435)</u>	<u>(164)</u>	<u>(11,355)</u>
Reconciliation of funds					
Total funds brought forward		198,842	–	198,842	210,197
Transfers between funds		(260,435)	260,435	–	–
Total funds carried forward		<u>198,678</u>	<u>–</u>	<u>198,678</u>	<u>198,842</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Kangaroos Mid Sussex

Statement of Financial Position

31st March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	12	4,208	–
Cash at bank and in hand		251,255	209,521
		<u>255,463</u>	<u>209,521</u>
Creditors: amounts falling due within one year	13	56,785	10,679
Net current assets		<u>198,678</u>	<u>198,842</u>
Total assets less current liabilities		<u>198,678</u>	<u>198,842</u>
Net assets		<u>198,678</u>	<u>198,842</u>
Funds of the charity			
Unrestricted funds		<u>198,678</u>	<u>198,842</u>
Total charity funds	15	<u>198,678</u>	<u>198,842</u>

For the year ending 31st March 2024 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 14th August 2024, and are signed on behalf of the board by:



.....
Tom Acott - Chair of Trustees

Kangaroos Mid Sussex**Statement of Cash Flows****Year ended 31st March 2024**

	Note	2024	2023
		£	£
Cash generated from operations	15	35,519	(12,240)
Interest received		6,215	2,106
Net cash from/(used in) operating activities		<u>41,734</u>	<u>(10,134)</u>
Net increase/(decrease) in cash and cash equivalents		41,734	(10,134)
Cash and cash equivalents at beginning of year		<u>209,521</u>	<u>219,655</u>
Cash and cash equivalents at end of year		<u>251,255</u>	<u>209,521</u>

Kangaroos Mid Sussex

Notes to the Financial Statements

Year ended 31st March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 7 And 8, More House Farm Business Centre, Ditchling Road, Wivelsfield,, RH17 7RE, England.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Kangaroos Mid Sussex

Notes to the Financial Statements *(continued)*

Year ended 31st March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Kangaroos Mid Sussex

Notes to the Financial Statements *(continued)*

Year ended 31st March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. **Limited by guarantee** The charity is a company limited by guarantee The company does not have a share capital.

5. Donations and legacies

	2024 £	2023 £
Donations	149,931	125,903
Grants	220,164	237,431
	<u>370,095</u>	<u>363,334</u>

Grants received include:

	2024 £	2023 £
St James Place Foundation	10,000	10,000
Sussex Community Foundation	-	10,000
BBC Children in Need	34,614	38,481
National Lottery Fund	61,275	90,035
B & L Leach	22,000	20,000
The Edward Gostling Foundation	20,000	10,000
The Ernest Kleinwort	12,500	-
Garfield Weston Foundation	15,000	-
Grants < £10,000	44,775	58,915
	<u>220,164</u>	<u>237,431</u>

Kangaroos Mid Sussex

Notes to the Financial Statements *(continued)*

Year ended 31st March 2024

6. Charitable activities

	2024 £	2023 £
Activities	113,419	154,458
Council contracts	75,786	95,690
	<u>189,205</u>	<u>250,148</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>6,215</u>	<u>6,215</u>	<u>2,106</u>	<u>2,106</u>

8. Costs of raising donations and legacies

	2024 £	2023 £
Activities	15,225	1,946
Staff costs	60,008	91,978
Support costs	8,430	28,267
	<u>83,663</u>	<u>122,191</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable Activities direct costs	<u>1,330</u>	<u>480,686</u>	<u>482,016</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable Activities direct costs	<u>1,575</u>	<u>503,177</u>	<u>504,752</u>

Kangaroos Mid Sussex

Notes to the Financial Statements *(continued)*

Year ended 31st March 2024

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	350,838	374,773
Social security	20,053	20,053
Pension	9,988	9,976
	<u>380,879</u>	<u>404,802</u>

The average head count of employees during the year was 59 (2023: 59).

The amount paid to key management personnel totalled £119,965 (2023: £104,625)

11. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

12. Debtors

	2024	2023
	£	£
Prepayments and accrued income	<u>4,208</u>	<u>—</u>

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	—	147
Accruals and deferred income	49,877	2,175
Social security and other taxes	5,624	5,656
Other creditors	1,284	2,701
	<u>56,785</u>	<u>10,679</u>

Kangaroos Mid Sussex

Notes to the Financial Statements *(continued)*

Year ended 31st March 2024

14. Analysis of charitable funds

	Incoming resources £	Resources expended £	Movement in funds £
General Fund	<u>345,264</u>	<u>84,993</u>	<u>260,271</u>
Restricted Fund			
	Incoming resources £	Resources expended £	Movement in funds £
PALS	26,000	66,535	(40,535)
Family Support	29,242	50,924	(21,682)
Teenscene	5,000	33,321	(28,321)
No Limits	45,375	70,851	(25,476)
Breakaway	14,000	68,501	(54,501)
STARS	32,415	60,636	(28,221)
Transition Group	-	28,999	(28,999)
Champions	-	29,608	(29,608)
Youth and Social	-	42,603	(42,603)
Allsorts	-	28,708	(28,708)
Other	<u>68,219</u>	<u>-</u>	<u>68,219</u>
	<u>220,251</u>	<u>480,686</u>	<u>(260,435)</u>

15. Cash generated from operations

	2024 £	2023 £
Net expenditure	(164)	(11,355)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(6,215)	(2,106)
<i>Changes in:</i>		
Trade and other debtors	(4,208)	-
Trade and other creditors	<u>46,106</u>	<u>1,221</u>
	<u>35,519</u>	<u>(12,240)</u>

16. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>209,521</u>	<u>41,734</u>	<u>251,255</u>

KANGAROOS MID SUSSEX

England & Wales - Charity number 1150202

Accounts

REGISTERED COMPANY NUMBER: 08273898 (England and Wales)
REGISTERED CHARITY NUMBER: 1150202

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023
FOR
KANGAROOS MID SUSSEX

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

KANGAROOS MID SUSSEX

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FOR THE YEAR ENDED 31ST MARCH 2023

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objectives of Kangaroos Mid Sussex (known as Kangaroos) are to relieve and benefit children and adults in Mid-Sussex who have special needs (in particular learning disabilities).

During 2019 Kangaroos underwent a comprehensive evaluation of our clubs and activities. This, together with extensive consultation with all our stakeholders informed the development of our Strategy for 2020-23, which was approved by Trustees in February 2020. However, due to the pandemic was relaunched in 2021. As part of this process new vision, mission and value statements were agreed and continue to steer us:

Vision

That people with learning disabilities can exercise their right to leisure, play and recreational activity

Mission

Bringing colour to the lives of people with learning disabilities

Values

Five values define the 'Kangaroos Way'

- Family centred
- Fun and friendship
- Safe and supported
- Pushing boundaries
- Building independence, confidence and self esteem

Significant activities

Kangaroos provides a range of fun, social and recreational activities in the local community to over 345 families with children or adults with learning disabilities, as well as additional physical, sensory, medical conditions or challenging behaviour. Kangaroos work enables them to have a social life with their peers, giving them opportunities to enjoy a wide range of activities, trips out and residentials supported by experienced staff and volunteers. Kangaroos is registered as a child-care organisation with OFSTED.

Kangaroos provides substantial benefit to three main target groups:

- Children and adults - friendship groups, inclusion and promotion of self-worth, independence and increased confidence in social and community settings. Clubs and activities are designed to be fun, giving the young people a positive experience away from an educational or home setting. Our programmes are all designed with input from the young people.
- Parent Carers - social network of parents with children with similar needs and experiences, much needed respite during activities or overnights and signposting to other events, associations and information sources.
- Siblings - support through Family Days, inclusive events and activities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have considered the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives", "Charitable activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

STRATEGIC REPORT

Achievement and performance

Charitable activities

Our achievements and performance this year have been exceptional, especially considering the challenges posed by the previous years affected by the pandemic. We experienced a remarkable growth in our core service provision, catering to a diverse range of clubs. Through meticulous planning and efficient execution, we successfully delivered a total of 448 sessions, providing tailored activities after school, on weekends, and during holidays, amounting to an impressive 17213 hours of person/hours engagement.

Furthermore, we organised numerous family day events, sibling activities and play and stay sessions, contributing an additional 1867 hours of enriching experiences. These efforts demonstrate our commitment to offering comprehensive support and activities for our community.

In line with our commitment to continuous improvement, we have implemented enhanced monitoring of our services, utilising metrics to guide and direct our operations. The data has been instrumental in assessing our progress and identifying areas for further growth. As a result, we have observed a rapid recovery and expansion in our services, surpassing the levels achieved before the pandemic.

This positive development has led to a realisation that our current three-year strategy (2021-2024) is no longer aligned with our trajectory. In response, we have initiated efforts to explore and design a new 'Growth and Ambition' strategy, which will be launched during the 2023/24 period. The purpose of this strategy is to reaffirm our dedication to providing comprehensive Kangaroo provision and activities that meet the demands of individuals with learning disabilities and their families in Mid Sussex. The vision, mission statement and values remain the same as agreed previously.

Kangaroos provided services to a total of 345 members during the year which breaks down into 4 main groups that are monitored, but have some crossover and all are able to access family support. These members attended the following clubs:

Ages: 0-5:

15 Play and Stay sessions were held at different venues giving disabled children and siblings opportunities to play together whilst supported by Kangaroos staff; and parents time to relax, network and share experiences. In the last year we have offered a range of activities and sessions including music, messy play sessions and pottery painting sessions and trips to soft play and a local farm.

Ages 6-12:

PALS (Play, Activities, Laughter, Support) Saturday Clubs and Holiday Playschemes for younger children where they have opportunities to try lots of activities in house as well as a wide range of trips out. Over the year we provided 61 sessions amounting to 414 hours of support out to attractions such as the seaside, Kidzania and London.

Champions 6-12:

Champions is an after-school club held on Thursdays at the Kangaroos Hub, for children aged from 6-12 years old. Attendees enjoy a range of activities including crafts and cooking, as well as the occasional trip out.

Allsorts 8-14:

Allsorts offers 6 week courses in a range of activities and themes such as Forest School, science experiments and the theme 'people who help us'.

Ages 6 years plus:

STARS (Support, Time, Activities, Respect, Sensory) Saturday Clubs and Holiday Playschemes for children and young people with complex medical needs and limited mobility giving them fun experiences whilst providing the additional support they require. Over the year we provided 58 sessions amounting to 414 hours of support. Trips this have included adaptive skiing, train trips to London and wheelchair ice skating.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Ages 12-18:

BreakAway Saturday and Holiday Club for teenagers with a range of inhouse activities and trips out to attractions such as Knockhatch, the science museum and fishing. Over the year we provided 62 sessions providing 490 hours of support. TeenScene a weekly Youth Club provides a much-needed social environment for our members, where the majority attend every week. We ran 31 sessions providing 76 hours of support.

Ages 16-21:

Transition Group for young people, promoting independence and helping them in their transition from teenage to adult clubs. During the year we offered 4 sessions providing 11 hours of support.

Ages 18+:

No Limits is a social and recreational programme where adults can enjoy a range of social activities with their friends in a supportive environment. During the year we provided 141 events amounting to 671 hours of support. Trips have included going to local restaurants, the cinema, Brighton and Hever Castle.

Youth Club 18+ and Social Club 25+, run on alternate Tuesdays with a varied programme. We provided 46 sessions amounting to 128 hours of support over the year.

All ages:

Family Days are opportunities for members and their families to meet up together and enjoy days out, enjoying an inclusive environment. During the year we provided a range of activities including fun days, trips to Harry Potter World and Christmas and Coronation Celebrations.

We have also offered a range of family support sessions for our parent carers including coffee mornings, socials and information sharing events and sibling support groups.

Financial review

Financial position

The fundraising team had an extremely successful year despite financial challenges across many sectors. In 2022/23 our total income totalled £615,580, a 20% increase on the previous year. The charity reported a net income loss of £11,355 which had been recognised by trustees. This still ensured a health reserve of £198,000 which is within the agreed range (see below) and represents 4.1 months of operating costs.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

STRATEGIC REPORT

Financial review

Reserves policy

Kangaroos receive funds from a diverse range of sources including the local authority, Trusts & Foundations, individuals, community groups and local companies as well as from the running of events.

The Trustees believe it is important they hold as financial reserves the funds necessary to ensure the orderly and proper functioning of Kangaroos and, if necessary, it's closing.

The Trustees wish to hold reserves between a minimum level that will fund:

- Up to three months running costs of Kangaroos
- Any redundancy payments due to its employees
- Support to employees to find alternative employment
- Terminating existing service contracts such as office rent and equipment
- Contingency sum for outstanding liabilities
- Accountancy, audit and other professional fees.

And a maximum level that in addition to the above will fund:

- A percentage of higher risk income included in the forthcoming year's budget
- A development pot to finance opportunities that may arise in the forthcoming year, but which were not budgeted for.

Our reserves policy is reviewed annually. The required reserves range for financial year 2022/23 was calculated to be between £139,584 and £229,188. In March 2023 we calculated the required reserves range for the forthcoming financial year to be between £164,842 and £279,311. Our closing position of £198,000 is within this range.

Future plans

As previously discussed, the current three-year strategy (2021-2024) is no longer aligned with our trajectory, although the 3 main objectives continue to be relevant. These have been explored and reaffirmed under the following aims:

- 1) Build on our specialist knowledge and our capacity to enable our services are accessible to all children, young people and adults with learning disabilities and help more members and families across Mid Sussex access high quality provisions.
- 2) Invest in our infrastructure to enhance the experience for members, families and staff, establishing a sustainable efficient delivery model for future membership expansion, with a transparent culture at its core.
- 3) Identify and invest in adapting a central hub to secure delivery of our high quality specialist services in an efficient, cost effective and needs lead way for the Kangaroos community.

Whilst this updated 'Growth and Ambition' Strategy has yet to be confirmed and launched, there is much optimism that the realignment will give more specific direction and updated relevance to the current space. The charity has experienced a significant increase in its membership and demand for additional services, such as family support, community inclusion, and extra clubs and activities and as the charity has currently reached its membership threshold, it is necessary to focus on growing its capacity and sustainability in key areas to ensure continued high quality service provision in the future. Our firm commitment is to offer the complete Kangaroo provision and activities to the demand from learning disabled people and their families in Mid Sussex by 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kangaroos is a charitable company limited by guarantee established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. The Articles were amended by a special resolution on 9th January 2018.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

New Trustees are provided with an induction meeting from the CEO and the chair, a written pack of induction materials including copies of the organisation's key policy documents. They are also encouraged to attend relevant training to support their role as a Trustee. There were 2 resignations and 5 new appointments to Trustees within the 22/23 year.

Organisational structure

The organisation is governed by a Trustee body who delegate the day to day running of the charity to the CEO and senior managers. The Trustees have a broad knowledge of disability issues including education and childcare through organisations and activities and have experience of working in both the statutory and voluntary sectors.

During the year Kangaroos promoted a part-time COO working three days a week to CEO, (although financial commitment to this is seen only from April 2023), promoted a full time Activity Manager to Head of Operations and employed a Head of Fundraising for 5 months (ending in March 2023). The staff complement is completed with a 2 days a week Finance Coordinator, a full time Activities Coordinator, a 3 days a weeks Activities assistant and three part time fundraising staff (2 x 3 days a week and one 4 days a week; Grants and Contracts Manager; Business, Community and Events Coordinator; Individual Giving Coordinator). The individual Giving Coordinator role was put at risk at the end of March 2023, with the conclusion into the following year of full redundancy, so will not be seen in 2023/24. An annualised contracted Deliver Manager was employed from February '23 to support consistency to running of clubs and activities particularly for the older aged groups.

Our clubs and activities are delivered by a bank of 65 experienced and fully trained sessional support workers.

Kangaroos also rely on a team of volunteers who assist across our clubs supporting our members and with fundraising events. Volunteer numbers have to rise through 22-23. They are mainly from local secondary schools and colleges and we believe that this role benefits them as well as the young people they support. During the twelve months 19 volunteers helped in our clubs and activities contributing 608 hours of volunteering, approximately £6,000 worth of staffing support.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Trustees consider and approve the organisation's risk strategy every six months. The risk strategy identifies the major risks to which the charity is exposed and the systems that have been established to mitigate those risks. The risk strategy was most recently reviewed by the Trustees in December 2022.

We continue to invest significant time and training into implementing our safeguarding policy as this area represents the major reputational risk to the organisation should we fail to protect those we care for.

The other significant risk relates to our ability to raise adequate sustainable income which we have sought to mitigate by diversifying our income sources, (including Statutory Contracts, Trusts and Foundations, Corporate and Community relationships). Whilst our Donorfy, has been seen to be a successful addition in managing our individual supporter relationships, it has taken time to be embedded and utilised to the full. It is expected that there should be successful results going forward, with a more targeted approach, following the use of data analytics from Donorfy. We continue to build and nurture relationships in a number of fundraising sectors and these investments continue to show encouraging results in supporting sustainable, secure, longer-term income growth.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity; internal audits continue to be utilised to ensure learning and continuous improvement.

The Covid-19 crisis, appears to represent much less of a risk to the organisation. Kangaroos continue to be led by policy and procedures to ensure safety of members and staff, whilst continuing to deliver services face to face. The financial risk remains relevant should there be further crisis, due to the overall impact on local businesses, trust and foundations and our opportunity to run events.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08273898 (England and Wales)

Registered Charity number

1150202

Registered office

Unit 7 & 8, More House Farm Business
Centre
Ditchling Road
Haywards Heath
RH17 7RE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Trustees

Ms J E Lacey
Mr I R Buchanan
Mr R White
Mr R H P Ball (resigned 31/12/2022)
Ms V S Marshall (resigned 31/12/2022)
Mr T D Acott
Mrs J Colvin (appointed 1/1/2023)
Ms H Constantine (appointed 1/1/2023)
Mr S Ghosh (appointed 1/1/2023)
Mr A J Hitchman (appointed 1/1/2023)
Ms L Sim (appointed 1/1/2023)

Independent Examiner

John Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

CAF Bank Ltd,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent
ME19 4JQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29th June 2023 and signed on the board's behalf by:

Mr R White - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KANGAROOS MID SUSSEX**

Independent examiner's report to the trustees of Kangaroos Mid Sussex ('the Company')

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

John Thacker FCA DChA
The Institute of Chartered Accountants in England and Wales

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

4th July 2023

KANGAROOS MID SUSSEX**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	174,625	188,709	363,334	296,351
Charitable activities					
Activities	4	154,458	-	154,458	107,214
Contracts		14,000	81,690	95,690	96,150
Investment income	3	2,106	-	2,106	516
Other income		-	-	-	14,878
Total		<u>345,189</u>	<u>270,399</u>	<u>615,588</u>	<u>515,109</u>
EXPENDITURE ON					
Raising funds	5	122,191	-	122,191	125,790
Charitable activities					
Charitable Activities	6	<u>1,575</u>	<u>503,177</u>	<u>504,752</u>	<u>414,865</u>
Total		<u>123,766</u>	<u>503,177</u>	<u>626,943</u>	<u>540,655</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	<u>221,423</u> <u>(232,778)</u>	<u>(232,778)</u> <u>232,778</u>	<u>(11,355)</u> <u>-</u>	<u>(25,546)</u> <u>-</u>
Net movement in funds		<u>(11,355)</u>	<u>-</u>	<u>(11,355)</u>	<u>(25,546)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>210,197</u>	<u>-</u>	<u>210,197</u>	<u>235,743</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>198,842</u></u>	<u><u>-</u></u>	<u><u>198,842</u></u>	<u><u>210,197</u></u>

The notes form part of these financial statements

KANGAROOS MID SUSSEX (REGISTERED NUMBER: 08273898)**BALANCE SHEET****31ST MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Cash at bank		209,521	-	209,521	219,655
CREDITORS					
Amounts falling due within one year	10	(10,679)	-	(10,679)	(9,458)
NET CURRENT ASSETS		<u>198,842</u>	<u>-</u>	<u>198,842</u>	<u>210,197</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		198,842	-	198,842	210,197
NET ASSETS		<u>198,842</u>	<u>-</u>	<u>198,842</u>	<u>210,197</u>
FUNDS	11				
Unrestricted funds				198,842	210,197
TOTAL FUNDS				<u>198,842</u>	<u>210,197</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 29th June 2023 and were signed on its behalf by:

Mr R White - Trustee

The notes form part of these financial statements

KANGAROOS MID SUSSEX**CASH FLOW STATEMENT****FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	(12,240)	(30,240)
Net cash used in operating activities		(12,240)	(30,240)
Cash flows from investing activities			
Interest received		2,106	516
Net cash provided by investing activities		2,106	516
Change in cash and cash equivalents in the reporting period		(10,134)	(29,724)
Cash and cash equivalents at the beginning of the reporting period		219,655	249,379
Cash and cash equivalents at the end of the reporting period		209,521	219,655

The notes form part of these financial statements

KANGAROOS MID SUSSEX**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2023****1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(11,355)	(25,546)
Adjustments for:		
Interest received	(2,106)	(516)
Decrease in debtors	-	343
Increase/(decrease) in creditors	1,221	(4,521)
Net cash used in operations	<u>(12,240)</u>	<u>(30,240)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank	219,655	(10,134)	209,521
	<u>219,655</u>	<u>(10,134)</u>	<u>209,521</u>
Total	<u>219,655</u>	<u>(10,134)</u>	<u>209,521</u>

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 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.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	125,903	90,914
Grants	237,431	205,437
	<u>363,334</u>	<u>296,351</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**2. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	2023	2022
	£	£
St James Place Foundation	10,000	-
Sussex Community Foundation	10,000	10,000
Baily Thomas	-	12,000
BBC Children in Need	38,481	35,740
National Lottery Fund	90,035	74,697
Robert McAlpine Foundation	-	10,000
B & L Leach	20,000	16,000
Grants < £10,000	58,915	47,000
The Edward Gostling Foundation	10,000	-
	<u>237,431</u>	<u>205,437</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>2,106</u>	<u>516</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Activities	Activities	154,458	107,214
West Sussex County Council - Contracts	Contracts	<u>95,690</u>	<u>96,150</u>
		<u>250,148</u>	<u>203,364</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Activity Costs	1,946	13,203
Staff Costs	91,978	93,140
Support costs	28,267	19,447
	<u>122,191</u>	<u>125,790</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable Activities	<u>504,752</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	144,686	151,665	296,351
Charitable activities			
Activities	107,214	-	107,214
Contracts	14,000	82,150	96,150
Investment income	516	-	516
Other income	14,878	-	14,878
Total	<u>281,294</u>	<u>233,815</u>	<u>515,109</u>
EXPENDITURE ON			
Raising funds	125,790	-	125,790
Charitable activities			
Charitable Activities	2,304	412,561	414,865

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	128,094	412,561	540,655
NET INCOME/(EXPENDITURE)	153,200	(178,746)	(25,546)
Transfers between funds	(178,748)	178,748	-
Net movement in funds	(25,548)	2	(25,546)
RECONCILIATION OF FUNDS			
Total funds brought forward	235,743	-	235,743
TOTAL FUNDS CARRIED FORWARD	210,195	2	210,197

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	374,773	320,140
Social Security	20,053	16,129
Pension	9,976	7,806
	<u>404,802</u>	<u>344,075</u>

The average number of staff during the year was 59 (9 salaried, 50 sessional).

The amount paid to key management personnel totalled £104,625.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	147	2,302
Social security and other taxes	5,656	4,018
Other creditors	2,701	1,098
Accruals and deferred income	2,175	2,040
	<u>10,679</u>	<u>9,458</u>

11. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
Unrestricted funds				
General fund	210,197	221,423	(232,778)	198,842
Restricted funds				
6-12 years old	-	(123,246)	123,246	-
12-18 years old	-	(93,214)	93,214	-
Over 18s	-	(61,632)	61,632	-
Family Days	-	(17,083)	17,083	-
Any Club	-	53,407	(53,407)	-
Equipment	-	8,990	(8,990)	-
	<u>-</u>	<u>(232,778)</u>	<u>232,778</u>	<u>-</u>
TOTAL FUNDS	<u>210,197</u>	<u>(11,355)</u>	<u>-</u>	<u>198,842</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	345,189	(123,766)	221,423
Restricted funds			
6-12 years old	32,778	(156,024)	(123,246)
12-18 years old	31,627	(124,841)	(93,214)
Over 18s	60,465	(122,097)	(61,632)
Family Days	39,715	(56,798)	(17,083)
Any Club	96,824	(43,417)	53,407
Equipment	8,990	-	8,990
	<u>270,399</u>	<u>(503,177)</u>	<u>(232,778)</u>
TOTAL FUNDS	<u><u>615,588</u></u>	<u><u>(626,943)</u></u>	<u><u>(11,355)</u></u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	235,743	153,202	(178,748)	210,197
Restricted funds				
6-12 years old	-	(59,099)	59,099	-
12-18 years old	-	(80,996)	80,996	-
Over 18s	-	(56,286)	56,286	-
Family Days	-	(9,749)	9,749	-
Any Club	-	27,382	(27,382)	-
	<u>-</u>	<u>(178,748)</u>	<u>178,748</u>	<u>-</u>
TOTAL FUNDS	<u><u>235,743</u></u>	<u><u>(25,546)</u></u>	<u><u>-</u></u>	<u><u>210,197</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,294	(128,092)	153,202
Restricted funds			
6-12 years old	69,152	(128,251)	(59,099)
12-18 years old	23,627	(104,623)	(80,996)
Over 18s	48,588	(104,874)	(56,286)
Family Days	24,882	(34,631)	(9,749)
Any Club	67,566	(40,184)	27,382
	<u>233,815</u>	<u>(412,563)</u>	<u>(178,748)</u>
TOTAL FUNDS	<u><u>515,109</u></u>	<u><u>(540,655)</u></u>	<u><u>(25,546)</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

Accounts

REGISTERED COMPANY NUMBER: 08273898 (England and Wales)
REGISTERED CHARITY NUMBER: 1150202

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
KANGAROOS MID SUSSEX

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

KANGAROOS MID SUSSEX

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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KANGAROOS MID SUSSEX

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objectives of Kangaroos Mid Sussex (known as Kangaroos) are to relieve and benefit children and adults in Mid-Sussex who have special needs (in particular learning disabilities).

During 2019 Kangaroos underwent a comprehensive evaluation of our clubs and activities. This, together with extensive consultation with all our stakeholders informed the development of our Strategy for 2020-23, approved by Trustees in February 2020. As part of this process new vision, mission and value statements were agreed and continue to steer us:

Vision

That people with learning disabilities can exercise their right to leisure, play and recreational activity

Mission

Bringing colour to the lives of people with learning disabilities

Values

Five values define the 'Kangaroos Way'

- Family centred
- Fun and friendship
- Safe and supported
- Pushing boundaries
- Building independence, confidence and self esteem

Significant activities

Kangaroos provides a range of fun, social and recreational activities in the local community to over 250 families with children or adults with learning disabilities, as well as additional physical, sensory, medical conditions or challenging behaviour. Kangaroos work enables them to have a social life with their peers, giving them opportunities to enjoy a wide range of activities, trips out and residentials supported by experienced staff and volunteers. Kangaroos is registered as a child-care organisation with OFSTED.

Kangaroos provides substantial benefit to three main target groups:

- Children and adults - friendship groups, inclusion and promotion of self-worth, independence and increased confidence in social and community settings. Clubs and activities are designed to be fun, giving the young people a positive experience away from an educational or home setting. Our programmes are all designed with input from the young people.
- Parent Carers - social network of parents with children with similar needs and experiences, much needed respite during activities or overnights and signposting to other events, associations and information sources.
- Siblings - support through Family Days, inclusive events and activities.

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have considered the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives", "Charitable activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Our regular core service provision from April 2021 reset and returned to pre covid levels of face to face activities quickly with the planning and delivery of activities for ten different clubs. A total of 431 sessions delivered 1,614 hours of tailored activities after school, during the weekends and in the holidays. In addition, we organised 9 family day events and 18 0-5 play and stay sessions, amounting to a further 69 hours of provision.

As part of our enhanced monitoring of our services we continued our established metric - the number of person / hours of support we provide. By way of example 10 people attending a two hours session would amount to 20 person / hours of provision. In the course of the year we provided an estimated 15,422 person / hours of support across all our services. This metric shows our regrowth back to pre covid provisions to be on track, with 2019-20 estimating 19,437 person/hours of support across our service. It will be important to continue to monitor this regrowth so as to ensure we are in line with our three year strategy (2021-2024).

Kangaroos provided services to a total of 291 members during the year which breaks down into 4 main groups that are monitored, but have some crossover (Membership numbers include - PALS: 62, STARS: 27, BreakAway: 70, No Limits: 62). These members attended the following clubs:

Ages: 0-5:

18 Play and Stay sessions were held at different venues giving disabled children and siblings opportunities to play together whilst supported by Kangaroos staff; and parents time to relax, network and share experiences. In the last year we have offered a range of activities and sessions including music and messy play workshops and trips to local attractions.

Ages 6-12:

PALS (Play, Activities, Laughter, Support) Saturday Clubs and Holiday Playschemes for younger children where they have opportunities to try lots of activities in house as well as a wide range of trips out. Over the year we provided 73 sessions amounting to 319 hours of support.

Champions 6-12:

Champions is an after-school club held on Thursdays at the Kangaroos Hub, for children aged from 6-12 years old. Attendees enjoy a range of activities including crafts and cooking, as well as the occasional trip out.

Allsorts 8-14:

Allsorts offers 6 week courses in a range of activities and themes such as Forest School, science experiments and the theme 'people who help us'.

Ages 6 years plus:

STARS (Support, Time, Activities, Respect, Sensory) Saturday Clubs and Holiday Playschemes for children and young people with complex medical needs and limited mobility giving them fun experiences whilst providing the additional support they require. Over the year we provided 61 sessions amounting to 295 hours of support.

Ages 12-18:

BreakAway Saturday and Holiday Club for teenagers with a range of inhouse activities and trips out. Over the year we provided 60 sessions providing 289 hours of support.

TeenScene a weekly Youth Club provides a much-needed social environment for our members, where the majority attend every week. We ran 31 sessions providing 80 hours of support.

Ages 16-21:

Transition Group for young people, promoting independence and helping them in their transition from teenage to adult clubs. During the year we offered 10 sessions providing 34 hours of support.

Ages 18+:

No Limits is a social and recreational programme where adults can enjoy a range of social activities with their friends in a supportive environment. During the year we provided 126 events amounting to 433 hours of support.

KANGAROOS MID SUSSEX

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2022**

Youth Club 18+ and Social Club 25+, run on alternate Tuesdays with a varied programme. We provided 35 sessions amounting to 88 hours of support over the year.

All ages:

Family Days are opportunities for members and their families to meet up together and enjoy days out, enjoying an inclusive environment. During the year we provided a range of activities including fun days, trips to Fishers Farm and Drusillas and Christmas parties.

We have also offered a range of family support sessions for our parent carers including coffee mornings, socials and information sharing events.

Financial review

Financial position

The fundraising team had an extremely successful year given Covid financial challenges across many sectors. In 2021/22 our total income totalled £515,109, a 16.8% increase on the previous year. The charity reported a net income loss of £25,546 which had been recognised and approved at December 2021 trustee meeting. This still ensured a health reserve of £210,197 which is within the agreed range (see below) and represents 4.7 months of operating costs.

Reserves policy

Kangaroos receive funds from a diverse range of sources including the local authority, Trusts & Foundations, individuals, community groups and local companies as well as from the running of events.

The Trustees believe it is important they hold as financial reserves the funds necessary to ensure the orderly and proper functioning of Kangaroos and, if necessary, its closing.

The Trustees wish to hold reserves between a minimum level that will fund:

- Up to three months running costs of Kangaroos
- Any redundancy payments due to its employees
- Support to employees to find alternative employment
- Terminating existing service contracts such as office rent and equipment
- Contingency sum for outstanding liabilities
- Accountancy, audit and other professional fees.

And a maximum level that in addition to the above will fund:

- A percentage of higher risk income included in the forthcoming year's budget
- A development pot to finance opportunities that may arise in the forthcoming year, but which were not budgeted for.

Our reserves policy is reviewed annually. The required reserves range for financial year 2021/22 was calculated to be between £139,584 and £229,188. In February 2022 we calculated the required reserves range for the forthcoming financial year to be between £133,695 and £246,691. Our closing position of £210,197 is within this range.

STRATEGIC REPORT

Future plans

The three main objectives outlined in the strategy are designed to provide extensive new benefits to our existing and future members:

Our first objective is to continue to provide the same quantity and quality of clubs and activities to our existing members. The evaluation of our clubs and activities showed members and their families were enjoying returning to face to face activities and were overwhelmingly positive about what we currently do - we aim to continue to provide this level of service and numerous work streams have been commenced to ensure staffing support, quality and best practice overall continues.

The second objective related to broadening our portfolio of services - our Family Support project continues to develop providing peer support, information and signposting to families and carers of people with learning disabilities. Work has started on building our siblings support, with a few sessions being held and exciting plans for the future. We have increased the activities we provide for our 0-5 years old and older STARS members and look forward to continuing to do so. For our adult members we plan to run Youth and Social clubs throughout the year and introduce new activities for members aged 35+.

Thirdly we want to reach more people with learning disabilities living in Mid Sussex - we know there are many people out there who do not currently enjoy the benefits that Kangaroos clubs and activities bring. We aim to Increase our membership and provide services across the whole of Mid Sussex, particularly focussing on providing services in the East Grinstead area.

Through the financial year 2021/22, we saw Covid restrictions fully lifted and a quick demand for us to reestablish our face to face full programme. We were able to respond to this demand and found that our membership rate increased perhaps as a result of families looking for much needed support. We hope to continue, as per our strategy, in growth across our activities areas of Kangaroos and recognise that our fundraising position will initially need to increase to ensure quality and sustainability of the charity.

There is much optimism that 2022/23 will be a year finally focussed on delivery of our strategy, initially written in 2020, following a number of unsettling pandemic years of which Kangaroos has weathered remarkably well.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kangaroos is a charitable company limited by guarantee established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. The Articles were amended by a special resolution on 9th January 2018.

Recruitment and appointment of new trustees

New Trustees are provided with an induction meeting from the COO and the chair, a written pack of induction materials including copies of the organisation's key policy documents. They are also encouraged to attend relevant training to support their role as a Trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The organisation is governed by a Trustee body who delegate the day to day running of the charity to the COO and senior managers. The Trustees have a broad knowledge of disability issues including education and childcare through organisations and activities and have experience of working in both the statutory and voluntary sectors.

During the year Kangaroos employed a part-time COO working three days a week to replace the retiring part-time CEO, an office administrator working 2 days a week and replaced a Communications Coordinator. The staff complement is completed with a 2 days a week Finance Coordinator, a full time Activities Manager, a full time Activities Coordinator, a 3 days a weeks Activities assistant and three part time fundraising staff (2 x 3 days a week and one 4 days a week; Grants and Contracts Manager; Business, Community and Events Coordinator; Individual Giving Coordinator).

Our clubs and activities are delivered by a bank of 50 experienced and fully trained sessional support workers.

Kangaroos also rely on a team of volunteers who assist across our clubs supporting our members and with fundraising events. Volunteer numbers were depleted during Covid and we are pleased to see they began to rise through 21-22. They are mainly from local secondary schools and colleges and we believe that this role benefits them as well as the young people they support. During the twelve months 14 volunteers helped in our clubs and activities contributing 402 hours of volunteering, approximately £4000 worth of staffing support.

Kangaroos adapted to the restrictions of Covid and converted its office spaces (including a small meeting room and storage room for equipment), so as to be able to accommodate activity groups at times and offer a sensory room alongside providing office accommodation to the hybrid working staff. Whilst this has been extremely successful and an efficient use of resources, it has not been without challenges which will increase as we work through our strategy expectations particularly in increasing membership.

Risk management

The Trustees consider and approve the organisation's risk strategy every six months. The risk strategy identifies the major risks to which the charity is exposed and the systems that have been established to mitigate those risks. The risk strategy was most recently reviewed by the Trustees in December 2021.

We continue to invest significant time and training into implementing our safeguarding policy as this area represents the major reputational risk to the organisation should we fail to protect those we care for.

The other significant risk relates to our ability to raise adequate income which we have sought to mitigate by diversifying our income sources. Whilst our new Customer Relationship Management tool, Donorfy, has been seen to be a successful addition in managing our supporter relationships, it has taken time to be embedded and utilised to the full. It is expected now that there should be more successful results going forward, particularly in the individual giving area and with a more targeted approach, following the use of data analytics from Donorfy. We continue to build and nurture relationships in a number of fundraising sectors and these investments continue to show encouraging results in supporting secure longer-term income growth.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity; internal audits continue to be utilised to ensure learning and continuous improvement.

The Covid-19 crisis, whilst still very relevant, appears to represent much less of an immediate risk to the organisation. Kangaroos are in a safe place to reintroduce policy and procedures to ensure safety of members and staff, whilst continuing to deliver services, either face to face or virtually should there be a need. The financial risk remains relevant should there be further crisis, due to the overall impact on local businesses, trust and foundations and our opportunity to run events.

KANGAROOS MID SUSSEX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08273898 (England and Wales)

Registered Charity number

1150202

Registered office

Unit 7 & 8, More House Farm Business
Centre
Ditchling Road
Haywards Heath
RH17 7RE

Trustees

Ms J E Lacey
Ms M J Owen (resigned 5/1/2022)
Mr I R Buchanan
Mr R White
Mr R H P Ball
Ms V S Marshall
Mr T D Acott (appointed 1/1/2022)

Independent Examiner

John Thacker FCA DChA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

CAF Bank Ltd,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent
ME19 4JQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 23 August 2022 and signed on the board's behalf by:

Mr R White - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KANGAROOS MID SUSSEX**

Independent examiner's report to the trustees of Kangaroos Mid Sussex ('the Company')

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

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

John Thacker FCA DChA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 25 August 2022

KANGAROOS MID SUSSEX**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	144,686	151,665	296,351	223,979
Charitable activities	4				
Activities		107,214	-	107,214	13,123
Contracts		14,000	82,150	96,150	96,617
Investment income	3	516	-	516	772
Other income		<u>14,878</u>	<u>-</u>	<u>14,878</u>	<u>106,187</u>
Total		281,294	233,815	515,109	440,678
EXPENDITURE ON					
Raising funds	5	125,790	-	125,790	124,052
Charitable activities	6				
Charitable Activities		2,302	412,563	414,865	256,661
Total		<u>128,092</u>	<u>412,563</u>	<u>540,655</u>	<u>380,713</u>
NET INCOME/(EXPENDITURE)		153,202	(178,748)	(25,546)	59,965
Transfers between funds	12	<u>(178,748)</u>	<u>178,748</u>	<u>-</u>	<u>-</u>
Net movement in funds		(25,546)	-	(25,546)	59,965
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>235,743</u>	<u>-</u>	<u>235,743</u>	<u>175,778</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>210,197</u></u>	<u><u>-</u></u>	<u><u>210,197</u></u>	<u><u>235,743</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	10	-	-	-	343
Cash at bank		<u>219,655</u>	<u>-</u>	<u>219,655</u>	<u>249,379</u>
		219,655	-	219,655	249,722
CREDITORS					
Amounts falling due within one year	11	<u>(9,458)</u>	<u>-</u>	<u>(9,458)</u>	<u>(13,979)</u>
NET CURRENT ASSETS		<u>210,197</u>	<u>-</u>	<u>210,197</u>	<u>235,743</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>210,197</u>	<u>-</u>	<u>210,197</u>	<u>235,743</u>
NET ASSETS		<u>210,197</u>	<u>-</u>	<u>210,197</u>	<u>235,743</u>
FUNDS	12				
Unrestricted funds				<u>210,197</u>	<u>235,743</u>
TOTAL FUNDS				<u>210,197</u>	<u>235,743</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 August 2022 and were signed on its behalf by:

Mr R White - Trustee

The notes form part of these financial statements

KANGAROOS MID SUSSEX**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(30,240)</u>	<u>61,981</u>
Net cash (used in)/provided by operating activities		<u>(30,240)</u>	<u>61,981</u>
 Cash flows from investing activities			
Interest received		<u>516</u>	<u>772</u>
Net cash provided by investing activities		<u>516</u>	<u>772</u>
Change in cash and cash equivalents in the reporting period		(29,724)	62,753
Cash and cash equivalents at the beginning of the reporting period		<u>249,379</u>	<u>186,626</u>
 Cash and cash equivalents at the end of the reporting period		<u>219,655</u>	<u>249,379</u>

The notes form part of these financial statements

KANGAROOS MID SUSSEX**NOTES TO THE CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2022**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(25,546)	59,965
Adjustments for:		
Interest received	(516)	(772)
Decrease/(increase) in debtors	343	(343)
(Decrease)/increase in creditors	<u>(4,521)</u>	<u>3,131</u>
Net cash (used in)/provided by operations	<u>(30,240)</u>	<u>61,981</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank	<u>249,379</u>	<u>(29,724)</u>	<u>219,655</u>
	<u>249,379</u>	<u>(29,724)</u>	<u>219,655</u>
Total	<u>249,379</u>	<u>(29,724)</u>	<u>219,655</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 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.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The directors have taken advantage of the various sources of Government support during the COVID-19 pandemic. The directors consider that COVID-19 will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The directors regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

KANGAROOS MID SUSSEX**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2022**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	90,914	51,404
Grants	<u>205,437</u>	<u>172,575</u>
	<u>296,351</u>	<u>223,979</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Sussex Community Foundation	10,000	20,000
Baily Thomas	12,000	10,000
BBC Children in Need	35,740	24,502
National Lottery Fund	74,697	52,976
Robert McAlpine Foundation	10,000	10,000
B & L Leach	16,000	15,500
Grants < £10,000	<u>47,000</u>	<u>39,597</u>
	<u>205,437</u>	<u>172,575</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>516</u>	<u>772</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Activities	107,214	13,123
West Sussex County Council		
- Contracts	<u>96,150</u>	<u>96,617</u>
	<u>203,364</u>	<u>109,740</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**5. RAISING FUNDS****Raising donations and legacies**

	2022	2021
	£	£
Activity Costs	13,203	10,774
Staff Costs	93,140	93,113
Support costs	19,447	20,165
	<u>125,790</u>	<u>124,052</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable Activities	<u>414,865</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	132,948	91,031	223,979
Charitable activities			
Activities	13,123	-	13,123
Contracts	25,000	71,617	96,617
Investment income	772	-	772
Other income	<u>106,187</u>	<u>-</u>	<u>106,187</u>
Total	278,030	162,648	440,678
EXPENDITURE ON			
Raising funds	124,052	-	124,052
Charitable activities			
Charitable Activities	-	256,661	256,661
Total	<u>124,052</u>	<u>256,661</u>	<u>380,713</u>
NET INCOME/(EXPENDITURE)	153,978	(94,013)	59,965

KANGAROOS MID SUSSEX**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
Transfers between funds	<u>(94,013)</u>	<u>94,013</u>	<u>-</u>
Net movement in funds	59,965	-	59,965
RECONCILIATION OF FUNDS			
Total funds brought forward	175,778	-	175,778
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u><u>235,743</u></u>	<u><u>-</u></u>	<u><u>235,743</u></u>

9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	320,140	283,941
Social Security	16,129	13,850
Pension	<u>7,806</u>	<u>3,937</u>
	<u>344,075</u>	<u>331,141</u>

The average number of staff during the year was 59 (9 salaried, 50 sessional).

The amount paid to key management personnel totalled £80,023.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	<u>-</u>	<u>343</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	2,302	3,480
Social security and other taxes	4,018	4,285
Other creditors	1,098	663
Accruals and deferred income	<u>2,040</u>	<u>5,551</u>
	<u>9,458</u>	<u>13,979</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**12. MOVEMENT IN FUNDS**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	235,743	153,202	(178,748)	210,197
Restricted funds				
6-12 years old	-	(59,099)	59,099	-
12-18 years old	-	(80,996)	80,996	-
Over 18s	-	(56,286)	56,286	-
Family Days	-	(9,749)	9,749	-
Any Club	-	27,382	(27,382)	-
	-	(178,748)	178,748	-
TOTAL FUNDS	<u>235,743</u>	<u>(25,546)</u>	<u>-</u>	<u>210,197</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,294	(128,092)	153,202
Restricted funds			
6-12 years old	69,152	(128,251)	(59,099)
12-18 years old	23,627	(104,623)	(80,996)
Over 18s	48,588	(104,874)	(56,286)
Family Days	24,882	(34,631)	(9,749)
Any Club	67,566	(40,184)	27,382
	<u>233,815</u>	<u>(412,563)</u>	<u>(178,748)</u>
TOTAL FUNDS	<u>515,109</u>	<u>(540,655)</u>	<u>(25,546)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**12. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	175,778	153,978	(94,013)	235,743
Restricted funds				
6-12 years old	-	(13,885)	13,885	-
12-18 years old	-	(32,556)	32,556	-
Over 18s	-	(26,116)	26,116	-
Family Days	-	(4,265)	4,265	-
Any Club	-	(18,691)	18,691	-
Equipment	-	1,500	(1,500)	-
	-	(94,013)	94,013	-
TOTAL FUNDS	<u>175,778</u>	<u>59,965</u>	<u>-</u>	<u>235,743</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	278,030	(124,052)	153,978
Restricted funds			
6-12 years old	31,213	(45,098)	(13,885)
12-18 years old	7,453	(40,009)	(32,556)
Over 18s	11,158	(37,274)	(26,116)
Family Days	13,129	(17,394)	(4,265)
Any Club	98,195	(116,886)	(18,691)
Equipment	1,500	-	1,500
	<u>162,648</u>	<u>(256,661)</u>	<u>(94,013)</u>
TOTAL FUNDS	<u>440,678</u>	<u>(380,713)</u>	<u>59,965</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

KANGAROOS MID SUSSEX

England & Wales - Charity number 1150202

Accounts

REGISTERED COMPANY NUMBER: 08273898 (England and Wales)
REGISTERED CHARITY NUMBER: 1150202

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
KANGAROOS MID SUSSEX

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

KANGAROOS MID SUSSEX

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FOR THE YEAR ENDED 31 MARCH 2022

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KANGAROOS MID SUSSEX

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Objectives of Kangaroos Mid Sussex (known as Kangaroos) are to relieve and benefit children and adults in Mid-Sussex who have special needs (in particular learning disabilities).

During 2019 Kangaroos underwent a comprehensive evaluation of our clubs and activities. This, together with extensive consultation with all our stakeholders informed the development of our Strategy for 2020-23, approved by Trustees in February 2020. As part of this process new vision, mission and value statements were agreed and continue to steer us:

Vision

That people with learning disabilities can exercise their right to leisure, play and recreational activity

Mission

Bringing colour to the lives of people with learning disabilities

Values

Five values define the 'Kangaroos Way'

- Family centred
- Fun and friendship
- Safe and supported
- Pushing boundaries
- Building independence, confidence and self esteem

Significant activities

Kangaroos provides a range of fun, social and recreational activities in the local community to over 250 families with children or adults with learning disabilities, as well as additional physical, sensory, medical conditions or challenging behaviour. Kangaroos work enables them to have a social life with their peers, giving them opportunities to enjoy a wide range of activities, trips out and residential supported by experienced staff and volunteers. Kangaroos is registered as a child-care organisation with OFSTED.

Kangaroos provides substantial benefit to three main target groups:

- Children and adults - friendship groups, inclusion and promotion of self-worth, independence and increased confidence in social and community settings. Clubs and activities are designed to be fun, giving the young people a positive experience away from an educational or home setting. Our programmes are all designed with input from the young people.
- Parent Carers - social network of parents with children with similar needs and experiences, much needed respite during activities or overnights and signposting to other events, associations and information sources.
- Siblings - support through Family Days, inclusive events and activities.

KANGAROOS MID SUSSEX

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have considered the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives", "Charitable activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Our regular core service provision from April 2021 reset and returned to pre covid levels of face to face activities quickly with the planning and delivery of activities for ten different clubs. A total of 431 sessions delivered 1,614 hours of tailored activities after school, during the weekends and in the holidays. In addition, we organised 9 family day events and 18 0-5 play and stay sessions, amounting to a further 69 hours of provision.

As part of our enhanced monitoring of our services we continued our established metric - the number of person / hours of support we provide. By way of example 10 people attending a two hours session would amount to 20 person / hours of provision. In the course of the year we provided an estimated 15,422 person / hours of support across all our services. This metric shows our regrowth back to pre covid provisions to be on track, with 2019-20 estimating 19,437 person/hours of support across our service. It will be important to continue to monitor this regrowth so as to ensure we are in line with our three year strategy (2021-2024).

Kangaroos provided services to a total of 291 members during the year which breaks down into 4 main groups that are monitored, but have some crossover (Membership numbers include - PALS: 62, STARS: 27, BreakAway: 70, No Limits: 62). These members attended the following clubs:

Ages: 0-5:

18 Play and Stay sessions were held at different venues giving disabled children and siblings opportunities to play together whilst supported by Kangaroos staff; and parents time to relax, network and share experiences. In the last year we have offered a range of activities and sessions including music and messy play workshops and trips to local attractions.

Ages 6-12:

PALS (Play, Activities, Laughter, Support) Saturday Clubs and Holiday Playschemes for younger children where they have opportunities to try lots of activities in house as well as a wide range of trips out. Over the year we provided 73 sessions amounting to 319 hours of support.

Champions 6-12:

Champions is an after-school club held on Thursdays at the Kangaroos Hub, for children aged from 6-12 years old. Attendees enjoy a range of activities including crafts and cooking, as well as the occasional trip out.

Allsorts 8-14:

Allsorts offers 6 week courses in a range of activities and themes such as Forest School, science experiments and the theme 'people who help us'.

Ages 6 years plus:

STARS (Support, Time, Activities, Respect, Sensory) Saturday Clubs and Holiday Playschemes for children and young people with complex medical needs and limited mobility giving them fun experiences whilst providing the additional support they require. Over the year we provided 61 sessions amounting to 295 hours of support.

Ages 12-18:

BreakAway Saturday and Holiday Club for teenagers with a range of inhouse activities and trips out. Over the year we provided 60 sessions providing 289 hours of support.

TeenScene a weekly Youth Club provides a much-needed social environment for our members, where the majority attend every week. We ran 31 sessions providing 80 hours of support.

Ages 16-21:

Transition Group for young people, promoting independence and helping them in their transition from teenage to adult clubs. During the year we offered 10 sessions providing 34 hours of support.

Ages 18+:

No Limits is a social and recreational programme where adults can enjoy a range of social activities with their friends in a supportive environment. During the year we provided 126 events amounting to 433 hours of support.

KANGAROOS MID SUSSEX

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2022**

Youth Club 18+ and Social Club 25+, run on alternate Tuesdays with a varied programme. We provided 35 sessions amounting to 88 hours of support over the year.

All ages:

Family Days are opportunities for members and their families to meet up together and enjoy days out, enjoying an inclusive environment. During the year we provided a range of activities including fun days, trips to Fishers Farm and Drusillas and Christmas parties.

We have also offered a range of family support sessions for our parent carers including coffee mornings, socials and information sharing events.

Financial review

Financial position

The fundraising team had an extremely successful year given Covid financial challenges across many sectors. In 2021/22 our total income totalled £515,109, a 16.8% increase on the previous year. The charity reported a net income loss of £25,546 which had been recognised and approved at December 2021 trustee meeting. This still ensured a health reserve of £210,197 which is within the agreed range (see below) and represents 4.7 months of operating costs.

Reserves policy

Kangaroos receive funds from a diverse range of sources including the local authority, Trusts & Foundations, individuals, community groups and local companies as well as from the running of events.

The Trustees believe it is important they hold as financial reserves the funds necessary to ensure the orderly and proper functioning of Kangaroos and, if necessary, its closing.

The Trustees wish to hold reserves between a minimum level that will fund:

- Up to three months running costs of Kangaroos
- Any redundancy payments due to its employees
- Support to employees to find alternative employment
- Terminating existing service contracts such as office rent and equipment
- Contingency sum for outstanding liabilities
- Accountancy, audit and other professional fees.

And a maximum level that in addition to the above will fund:

- A percentage of higher risk income included in the forthcoming year's budget
- A development pot to finance opportunities that may arise in the forthcoming year, but which were not budgeted for.

Our reserves policy is reviewed annually. The required reserves range for financial year 2021/22 was calculated to be between £139,584 and £229,188. In February 2022 we calculated the required reserves range for the forthcoming financial year to be between £133,695 and £246,691. Our closing position of £210,197 is within this range.

STRATEGIC REPORT

Future plans

The three main objectives outlined in the strategy are designed to provide extensive new benefits to our existing and future members:

Our first objective is to continue to provide the same quantity and quality of clubs and activities to our existing members. The evaluation of our clubs and activities showed members and their families were enjoying returning to face to face activities and were overwhelmingly positive about what we currently do - we aim to continue to provide this level of service and numerous work streams have been commenced to ensure staffing support, quality and best practice overall continues.

The second objective related to broadening our portfolio of services - our Family Support project continues to develop providing peer support, information and signposting to families and carers of people with learning disabilities. Work has started on building our siblings support, with a few sessions being held and exciting plans for the future. We have increased the activities we provide for our 0-5 years old and older STARS members and look forward to continuing to do so. For our adult members we plan to run Youth and Social clubs throughout the year and introduce new activities for members aged 35+.

Thirdly we want to reach more people with learning disabilities living in Mid Sussex - we know there are many people out there who do not currently enjoy the benefits that Kangaroos clubs and activities bring. We aim to Increase our membership and provide services across the whole of Mid Sussex, particularly focussing on providing services in the East Grinstead area.

Through the financial year 2021/22, we saw Covid restrictions fully lifted and a quick demand for us to reestablish our face to face full programme. We were able to respond to this demand and found that our membership rate increased perhaps as a result of families looking for much needed support. We hope to continue, as per our strategy, in growth across our activities areas of Kangaroos and recognise that our fundraising position will initially need to increase to ensure quality and sustainability of the charity.

There is much optimism that 2022/23 will be a year finally focussed on delivery of our strategy, initially written in 2020, following a number of unsettling pandemic years of which Kangaroos has weathered remarkably well.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kangaroos is a charitable company limited by guarantee established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. The Articles were amended by a special resolution on 9th January 2018.

Recruitment and appointment of new trustees

New Trustees are provided with an induction meeting from the COO and the chair, a written pack of induction materials including copies of the organisation's key policy documents. They are also encouraged to attend relevant training to support their role as a Trustee.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The organisation is governed by a Trustee body who delegate the day to day running of the charity to the COO and senior managers. The Trustees have a broad knowledge of disability issues including education and childcare through organisations and activities and have experience of working in both the statutory and voluntary sectors.

During the year Kangaroos employed a part-time COO working three days a week to replace the retiring part-time CEO, an office administrator working 2 days a week and replaced a Communications Coordinator. The staff complement is completed with a 2 days a week Finance Coordinator, a full time Activities Manager, a full time Activities Coordinator, a 3 days a weeks Activities assistant and three part time fundraising staff (2 x 3 days a week and one 4 days a week; Grants and Contracts Manager; Business, Community and Events Coordinator; Individual Giving Coordinator).

Our clubs and activities are delivered by a bank of 50 experienced and fully trained sessional support workers.

Kangaroos also rely on a team of volunteers who assist across our clubs supporting our members and with fundraising events. Volunteer numbers were depleted during Covid and we are pleased to see they began to rise through 21-22. They are mainly from local secondary schools and colleges and we believe that this role benefits them as well as the young people they support. During the twelve months 14 volunteers helped in our clubs and activities contributing 402 hours of volunteering, approximately £4000 worth of staffing support.

Kangaroos adapted to the restrictions of Covid and converted its office spaces (including a small meeting room and storage room for equipment), so as to be able to accommodate activity groups at times and offer a sensory room alongside providing office accommodation to the hybrid working staff. Whilst this has been extremely successful and an efficient use of resources, it has not been without challenges which will increase as we work through our strategy expectations particularly in increasing membership.

Risk management

The Trustees consider and approve the organisation's risk strategy every six months. The risk strategy identifies the major risks to which the charity is exposed and the systems that have been established to mitigate those risks. The risk strategy was most recently reviewed by the Trustees in December 2021.

We continue to invest significant time and training into implementing our safeguarding policy as this area represents the major reputational risk to the organisation should we fail to protect those we care for.

The other significant risk relates to our ability to raise adequate income which we have sought to mitigate by diversifying our income sources. Whilst our new Customer Relationship Management tool, Donorfy, has been seen to be a successful addition in managing our supporter relationships, it has taken time to be embedded and utilised to the full. It is expected now that there should be more successful results going forward, particularly in the individual giving area and with a more targeted approach, following the use of data analytics from Donorfy. We continue to build and nurture relationships in a number of fundraising sectors and these investments continue to show encouraging results in supporting secure longer-term income growth.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity; internal audits continue to be utilised to ensure learning and continuous improvement.

The Covid-19 crisis, whilst still very relevant, appears to represent much less of an immediate risk to the organisation. Kangaroos are in a safe place to reintroduce policy and procedures to ensure safety of members and staff, whilst continuing to deliver services, either face to face or virtually should there be a need. The financial risk remains relevant should there be further crisis, due to the overall impact on local businesses, trust and foundations and our opportunity to run events.

KANGAROOS MID SUSSEX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08273898 (England and Wales)

Registered Charity number

1150202

Registered office

Unit 7 & 8, More House Farm Business
Centre
Ditchling Road
Haywards Heath
RH17 7RE

Trustees

Ms J E Lacey
Ms M J Owen (resigned 5/1/2022)
Mr I R Buchanan
Mr R White
Mr R H P Ball
Ms V S Marshall
Mr T D Acott (appointed 1/1/2022)

Independent Examiner

John Thacker FCA DChA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

CAF Bank Ltd,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent
ME19 4JQ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 23 August 2022 and signed on the board's behalf by:

Mr R White - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KANGAROOS MID SUSSEX**

Independent examiner's report to the trustees of Kangaroos Mid Sussex ('the Company')

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

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

John Thacker FCA DChA
Institute of Chartered Accountants in England and Wales
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 25 August 2022

KANGAROOS MID SUSSEX**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	144,686	151,665	296,351	223,979
Charitable activities					
Activities	4	107,214	-	107,214	13,123
Contracts		14,000	82,150	96,150	96,617
Investment income	3	516	-	516	772
Other income		<u>14,878</u>	<u>-</u>	<u>14,878</u>	<u>106,187</u>
Total		281,294	233,815	515,109	440,678
EXPENDITURE ON					
Raising funds	5	125,790	-	125,790	124,052
Charitable activities					
Charitable Activities	6	2,302	412,563	414,865	256,661
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total		128,092	412,563	540,655	380,713
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		153,202	(178,748)	(25,546)	59,965
Transfers between funds	12	<u>(178,748)</u>	<u>178,748</u>	<u>-</u>	<u>-</u>
Net movement in funds		(25,546)	-	(25,546)	59,965
RECONCILIATION OF FUNDS					
Total funds brought forward		235,743	-	235,743	175,778
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u>210,197</u>	<u>-</u>	<u>210,197</u>	<u>235,743</u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	10	-	-	-	343
Cash at bank		<u>219,655</u>	<u>-</u>	<u>219,655</u>	<u>249,379</u>
		219,655	-	219,655	249,722
CREDITORS					
Amounts falling due within one year	11	<u>(9,458)</u>	<u>-</u>	<u>(9,458)</u>	<u>(13,979)</u>
NET CURRENT ASSETS		<u>210,197</u>	<u>-</u>	<u>210,197</u>	<u>235,743</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>210,197</u>	<u>-</u>	<u>210,197</u>	<u>235,743</u>
NET ASSETS		<u>210,197</u>	<u>-</u>	<u>210,197</u>	<u>235,743</u>
FUNDS	12				
Unrestricted funds				<u>210,197</u>	<u>235,743</u>
TOTAL FUNDS				<u>210,197</u>	<u>235,743</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 August 2022 and were signed on its behalf by:

Mr R White - Trustee

The notes form part of these financial statements

KANGAROOS MID SUSSEX**CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(30,240)</u>	<u>61,981</u>
Net cash (used in)/provided by operating activities		<u>(30,240)</u>	<u>61,981</u>
 Cash flows from investing activities			
Interest received		<u>516</u>	<u>772</u>
Net cash provided by investing activities		<u>516</u>	<u>772</u>
Change in cash and cash equivalents in the reporting period		(29,724)	62,753
Cash and cash equivalents at the beginning of the reporting period		<u>249,379</u>	<u>186,626</u>
 Cash and cash equivalents at the end of the reporting period		<u>219,655</u>	<u>249,379</u>

The notes form part of these financial statements

KANGAROOS MID SUSSEX**NOTES TO THE CASH FLOW STATEMENT**
FOR THE YEAR ENDED 31 MARCH 2022**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(25,546)	59,965
Adjustments for:		
Interest received	(516)	(772)
Decrease/(increase) in debtors	343	(343)
(Decrease)/increase in creditors	<u>(4,521)</u>	<u>3,131</u>
Net cash (used in)/provided by operations	<u>(30,240)</u>	<u>61,981</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank	<u>249,379</u>	<u>(29,724)</u>	<u>219,655</u>
	<u>249,379</u>	<u>(29,724)</u>	<u>219,655</u>
Total	<u>249,379</u>	<u>(29,724)</u>	<u>219,655</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 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 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.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The directors have taken advantage of the various sources of Government support during the COVID-19 pandemic. The directors consider that COVID-19 will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The directors regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

KANGAROOS MID SUSSEX**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2022**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	90,914	51,404
Grants	<u>205,437</u>	<u>172,575</u>
	<u>296,351</u>	<u>223,979</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Sussex Community Foundation	10,000	20,000
Baily Thomas	12,000	10,000
BBC Children in Need	35,740	24,502
National Lottery Fund	74,697	52,976
Robert McAlpine Foundation	10,000	10,000
B & L Leach	16,000	15,500
Grants < £10,000	<u>47,000</u>	<u>39,597</u>
	<u>205,437</u>	<u>172,575</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>516</u>	<u>772</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
	Activities	£	£
Activities		107,214	13,123
West Sussex County Council			
- Contracts	Contracts	<u>96,150</u>	<u>96,617</u>
		<u>203,364</u>	<u>109,740</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**5. RAISING FUNDS****Raising donations and legacies**

	2022	2021
	£	£
Activity Costs	13,203	10,774
Staff Costs	93,140	93,113
Support costs	19,447	20,165
	<u>125,790</u>	<u>124,052</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable Activities	<u>414,865</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	132,948	91,031	223,979
Charitable activities			
Activities	13,123	-	13,123
Contracts	25,000	71,617	96,617
Investment income	772	-	772
Other income	<u>106,187</u>	<u>-</u>	<u>106,187</u>
Total	278,030	162,648	440,678
EXPENDITURE ON			
Raising funds	124,052	-	124,052
Charitable activities			
Charitable Activities	-	256,661	256,661
Total	<u>124,052</u>	<u>256,661</u>	<u>380,713</u>
NET INCOME/(EXPENDITURE)	153,978	(94,013)	59,965

KANGAROOS MID SUSSEX**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 MARCH 2022**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
Transfers between funds	<u>(94,013)</u>	<u>94,013</u>	<u>-</u>
Net movement in funds	59,965	-	59,965

RECONCILIATION OF FUNDS

Total funds brought forward	175,778	-	175,778
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>235,743</u>	<u>-</u>	<u>235,743</u>

9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	320,140	283,941
Social Security	16,129	13,850
Pension	<u>7,806</u>	<u>3,937</u>
	<u>344,075</u>	<u>331,141</u>

The average number of staff during the year was 59 (9 salaried, 50 sessional).

The amount paid to key management personnel totalled £80,023.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	<u>-</u>	<u>343</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	2,302	3,480
Social security and other taxes	4,018	4,285
Other creditors	1,098	663
Accruals and deferred income	<u>2,040</u>	<u>5,551</u>
	<u>9,458</u>	<u>13,979</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**12. MOVEMENT IN FUNDS**

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	235,743	153,202	(178,748)	210,197
Restricted funds				
6-12 years old	-	(59,099)	59,099	-
12-18 years old	-	(80,996)	80,996	-
Over 18s	-	(56,286)	56,286	-
Family Days	-	(9,749)	9,749	-
Any Club	-	27,382	(27,382)	-
	-	(178,748)	178,748	-
TOTAL FUNDS	<u>235,743</u>	<u>(25,546)</u>	<u>-</u>	<u>210,197</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	281,294	(128,092)	153,202
Restricted funds			
6-12 years old	69,152	(128,251)	(59,099)
12-18 years old	23,627	(104,623)	(80,996)
Over 18s	48,588	(104,874)	(56,286)
Family Days	24,882	(34,631)	(9,749)
Any Club	67,566	(40,184)	27,382
	<u>233,815</u>	<u>(412,563)</u>	<u>(178,748)</u>
TOTAL FUNDS	<u>515,109</u>	<u>(540,655)</u>	<u>(25,546)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**12. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	175,778	153,978	(94,013)	235,743
Restricted funds				
6-12 years old	-	(13,885)	13,885	-
12-18 years old	-	(32,556)	32,556	-
Over 18s	-	(26,116)	26,116	-
Family Days	-	(4,265)	4,265	-
Any Club	-	(18,691)	18,691	-
Equipment	-	1,500	(1,500)	-
	-	(94,013)	94,013	-
TOTAL FUNDS	<u>175,778</u>	<u>59,965</u>	<u>-</u>	<u>235,743</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	278,030	(124,052)	153,978
Restricted funds			
6-12 years old	31,213	(45,098)	(13,885)
12-18 years old	7,453	(40,009)	(32,556)
Over 18s	11,158	(37,274)	(26,116)
Family Days	13,129	(17,394)	(4,265)
Any Club	98,195	(116,886)	(18,691)
Equipment	1,500	-	1,500
	<u>162,648</u>	<u>(256,661)</u>	<u>(94,013)</u>
TOTAL FUNDS	<u>440,678</u>	<u>(380,713)</u>	<u>59,965</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.