INCLUSION HAMPSHIRE

England & Wales · Charity number 1162711

Details

Other names	Inclusion Education
Status	Registered
Legal form	CIO
Registered	2015-07-17
Register	View on the Charity Commission register

Contact

Address	Inclusion Education Jays Close Viables Basingstoke Hampshire RG22 4BS
Phone	01256760800
Email	info@inclusioneducation.org.uk
Website	www.inclusioneducation.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT TO PROMOTE THE EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) OF PEOPLE UNDER THE AGE OF 25 YEARS IN HAMPSHIRE IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT, INCLUDING BY:1. PROVIDING THEIR EDUCATION (INCLUDING THE STUDY OF MUSIC OR OTHER ARTS), TO UNDERTAKE TRAVEL IN FURTHERANCE OF THAT EDUCATION OR TO PREPARE FOR ENTRY TO ANY OCCUPATION, TRADE OR PROFESSION ON LEAVING ANY EDUCATIONAL ESTABLISHMENT.

Activities: Inclusion Education (working name for Inclusion Hampshire) supports disadvantaged young people. The charity operates independent special schools for learners aged 11-16 with SEN and mental health needs and, a College that provides mental health support and an employability hub for those aged 16 and over. It also runs a suicide prevention programme for those aged 11-25.

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Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** LOCAL
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£4,490,385	£3,962,373	£1,700,530	56
2024-08-31	£3,533,236	£3,054,309	£1,177,768	43
2023-08-31	£2,247,383	£2,066,939	£698,841	28
2022-08-31	£876,941	£839,607	£518,397	23
2021-08-31	£614,023	£460,405	£482,626	20

Trustees

Name	Role	Appointed
Amanda Minshull-Beech	Chair	2014-04-22
Matthew Russell		2022-09-27
Melanie Dimple Roberts		2025-07-15

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INCLUSION HAMPSHIRE

England & Wales - Charity number 1162711

Accounts



inclusion Education

Inclusion Hampshire Annual Report and Financial Statements

For the year ended 31 August 2025

www.inclusioneducation.org.uk

Inclusion Education is a working name of Inclusion Hampshire
Charity Registration Number: 1162711

Table of Contents

Welcome Aims and objectives	1
Achievements and performance	2 - 6
Beneficiaries	7
Staff and volunteer engagement	8
Financial review & risk assessment	10 - 12
Looking forward	13
Structure, governance and management	14-15
Statement of trustees responsibilities	16
Reference & administrative information	17
Independent auditor's report	18-20
Statement of financial activities	21
Balance sheet	22
Statement of cash flows	23
Notes to financial statements	24-37

Welcome from Inclusion Education CEO, Cheryl Edwards

Inclusion Education (a working name of Inclusion Hampshire) is a registered charity dedicated to supporting disadvantaged and disenfranchised young people, empowering them to reach their full potential.



CHERYL EDWARDS

Chief Executive Officer (CEO)

We want every young person to feel tangible hope for their future, be that through mental health support, inclusion, being listened to and seen. We aim to equip young people with the skills and knowledge to meet their aspirations.

As highlighted throughout this report, as well as working closely with our young people, we also engage with the wider community, supporting businesses and beyond. We are working to build more inclusive spaces, creating opportunities for young people to thrive and grow, championing a diverse workforce that celebrates and benefits from the difference.

We welcome you to share in this reflection of our last year, which saw further growth and development and the highest numbers of both staff and students. We have developed an increased community presence and reach. It continues to be our aim to provide the best possible future outcomes for our young people.

I'm incredibly proud to share this year with you.

CEO and Founder

Aims and objectives

Inclusion Education is committed to making a positive impact in the community through its government approved Independent Special School and College. We have seen growth in recent years in the delivery of our support services through the development of outreach and specialist programmes that support mental health in the community.

Inclusion Education provides support for children and young people through our key sites; Inclusion School Basingstoke, Inclusion College Hook and Inclusion EB8, our supportive employability hub. We also run Project Iris, a suicide prevention programme for young people aged between 11 and 25.

We work to provide truly inclusive spaces, that nurture, sustain and support both young people and our staff. This is delivered through our educational frameworks and pedagogy with our core belief of mental health and wellbeing support. We will also ensure that we operate in a fair and equitable way supported by sustainable and environmentally friendly practices.

We aim to challenge the stigma surrounding mental health, with an increasing focus on suicide awareness and prevention. We engage with the wider community to encourage a more open dialogue with an emphasis on hope and the notion that you are not alone.

Achievements

Inclusion Education is committed to transforming educational support for young people with neurodivergence and mental health needs. During 2024-25, we have seen a rapid expansion in the services we offer and the number of learners that benefit from our offering.

- Inclusion Education has increased it's learner capacity to 111 across all our provisions with a total of 130 learners on roll throughout the 2024-25 academic year. The Charity has made a successful material change application to the Department of Education to increase the number of learners from 41 to 48 at the Inclusion School Basingstoke for the 2025-26 academic year.
- During the year, Inclusion Education has successfully secured a contract with the Department of Work and Pensions for the partnership delivery of a Youth Hub. The Hub, based at Inclusion EB8, will support up to 200 young people during the 2025-26 academic year.
- We have invested in the quality of education in addition to increasing the number of places at our existing education provisions. Inclusion Education has employed 9 new teachers and support staff and increased it's offer of accredited qualifications.
- We have successfully delivered Project Iris, our suicide prevention programme, to 127 young people for the year ended March 2025 when, the Department for Health and Social Care grant funding ended. We have now secured further grant funding from the National Lottery, Community Fund to extend Project Iris for a further two years from September 2025.
- Over the year, our Inclusion EB8 provision successfully expanded it's links with the local business community. The charity ran three 'Future Potential' events which were aimed at championing neurodivergence in the workforce. Each event was attended by 30 attendees who pledged their support.
- In 2025, Inclusion Education identified a suitable site for a new school provision which will allow us to increase learner capacity and extend the geographical reach of our services. The legal work is now complete and we are planning to open Inclusion School Aldershot in January 2026.
- Inclusion Education hosted the Baton of Hope, Basingstoke which is an annual nationwide event that raises awareness about suicide prevention and challenges the stigma around talking about suicide. We worked extensively with the local community to raise awareness and funding to support the event which was held on 25 September 2025.
- Inclusion Education has continued to strengthen it's financial health and security over the year. We have seen high inflation in the financial year and significant rises in the cost of employing staff, but we have demonstrated strong financial control throughout the year. In January 2025, the VAT rules changed for schools which meant Inclusion Education is no longer VAT exempt.

We look forward to the year ahead.

Inclusion School Basingstoke



In 2024-25, Inclusion School Basingstoke has built on its established foundation and framework to present further opportunities for our young people to thrive and grow.

We have seen the learner numbers increase to 41 supported by a staff team of 22 which has allowed us to expand our offer and the opportunities we are able to give to young people.

We continued to enhance the quality of education in 2024-25. We increased the number and range of qualifications and certificates our young people can gain whilst with us. We offered every learner the chance to grow their portfolio of skills, interests and experience. This includes awards from AQA, Asdan, The Kings Fund and NOCN Functional Skills.

Our outdoor space has been transformed during the year to include a multi-purpose sports court and covered outdoor learning area. By diversifying our classroom setting it allows our young people to broaden their learning experience in different environments.

We refreshed our school website to present a clearer approach with improved accessibility to aid effective communication and showcase the unique aspects of our school framework.

At each step of the way, we are presenting real development and opportunity for our young people. We support them to grow their aspirations with a sense of place and, belonging in their community and beyond.

Learners 44

Staff 22

Trips and visits 19

This year also saw the first residential trip in the history of the school with a team of 3 staff taking 10 learners to Ufton Court where they tried a range of different activities.

They tried new foods and forged new friendships as they supported each other. This built confidence, independence and aspirations – as well as a sense of togetherness and community. This experience will be continued and grown in future years with more trips planned for the next year.



Inclusion College Hook



Inclusion College Hook has seen another big year. The College has seen an increase in student placements to 84 during the year and we've been able to offer an expansion of life skills, employability and core courses.

Our curriculum development planning has continued with the creation of a more defined pathway structure, enabling clear areas of progression and growth for our students.

These pathways continue to centre the needs of the student, with mental health and well-being at the core, whilst ensuring support to find their next steps to education or employment.

We received a 'needs improvement' assessment from the Ofsted inspection in January 2025. As a result, we are investing further in our staff and the quality of education.

This year has seen further works on the site itself, making more clearly defined spaces for learning, life skills and vocational subjects.

This has included an IT suite to support skills and learning. We also added a welcoming 'flat' where students can learn life skills for independent living. We refurbished our kitchen area, to create a space where students can learn vital cooking and nutrition skills. We have also created a well-being room for activities such as mediation and yoga.

All of these changes are adding to the offer and enhancing the quality of education for students.

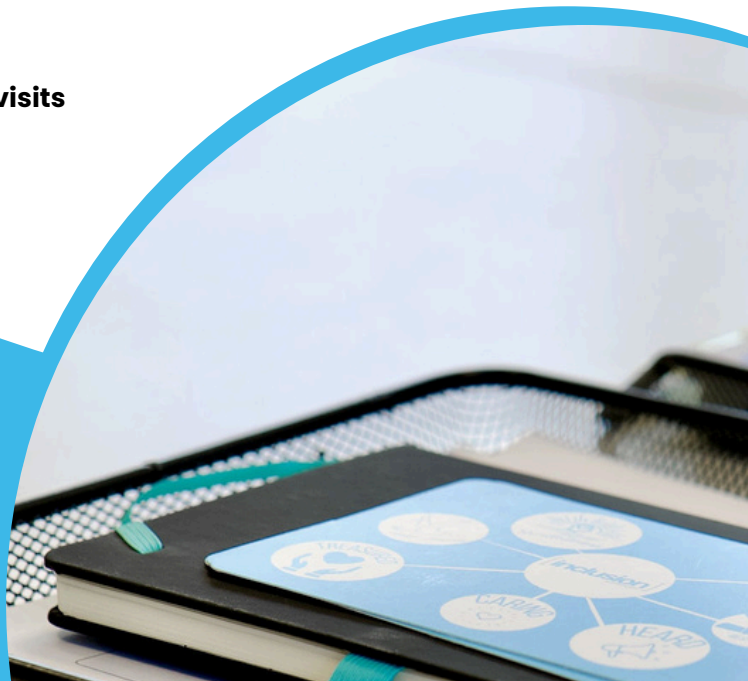
Our college has further developed links and increased it's presence within the community to help students to find their place in the wider world and make connections. This has included greater work experience opportunities, hosting open evenings and events, music performances and volunteering. This is supported by a mini bus for college use to support our wider reach.

Students 84

Staff 27

Trips and visits 18

The College has built links with businesses and other organisations to offer further experience and opportunities to students and increase their cultural gains. As with previous years, focus was placed on mental health, wellbeing and knowledge of British values to better understand their place in the world.



Inclusion EB8

When diversity is embraced, opportunity expands for everyone

Inclusion EB8 has gone from strength to strength, with rising student numbers, deeper community connections, and growing recognition from local employers and partners.

Key highlights:

- 7 students attended Inclusion EB8 in 2024-25. Three students secured full-time paid jobs (Petra Jewellery, Warson Flooring and Home Bargains), one gained a volunteering role (Basingstoke Discovery Centre), and three new students continued their learning with us into 2025-26.
- Work Experience: 100% of students undertook placements with local providers. These included Target Therapies, Hygiene Bank, Scratch Built Theatre, Warson Flooring, Petra Jewellery, Basingstoke Fire Station, Bizspace, Mears Group, Yateley Industries, and more.
- Community Engagement: Visits included Boots, The Anvil, Metro Bank, Basingstoke ITEC, The Camrose Centre, and Alton College. Guest speakers and workshops spanned careers guidance, CV writing, IT skills, financial education, art, foraging, apprenticeships, and wellbeing.
- In-house Enterprise: Our ongoing partnership with The Hygiene Bank gave students hands-on skills in supplier liaison, stock management, and marketing promotion.



'EB8 has truly changed my life. After leaving education, I felt lost. The support here gave me hope for my future. It's a safe space where I can build skills, manage my mental health, and look forward again.'

Student Feedback

'You are the benchmark for the best supportive environment for SEN/mental health.'

Parent Feedback

Wider Partnerships

Through the Future Potential Collaborative, EB8 worked with Basingstoke and Deane Borough Council, Hampshire County Council, Hampshire Chamber of Commerce, Destination Basingstoke and Simpila Wellbeing to raise awareness and provide training to support neurodiversity in the workplace. Events created safe spaces for local employers to learn, share, and adapt practice.

From September 2025, EB8 will partner with Basingstoke and Deane Borough Council and the Department for Work and Pensions (DWP) to host a new Youth Hub, delivering mental health and employability support to young people seeking work.

Inclusion EB8 will have 11 full time learners on the roll through funding from Inclusion College as part of our Full-Time Employability & Personal Development Programme.

Project Iris

Over 200 teenagers are lost to suicide every year. (Source: PAPYRUS UK)

Project Iris is our suicide prevention programme for young people aged between 11 and 25 experiencing loneliness, isolation, suicidal thoughts, ideation and self harm. The programme combines mental health scaffolding, the development of support strategies and safety planning. It also provides access to activities such as Green Fingers and equine, both based in tranquil and nurturing outside spaces.

The project was initially funded for a period of one year ending in March 2025. The grant funding was provided by the Department for Health and Social Care through the Government Suicide Prevention Grant Fund.

Project Iris proved successful with 127 young people being referred to the project throughout the first year of funding.

Being a new project, referrals and attendance steadily in creased as the year progressed, reflecting the need for this preventative project for the young people in our community and beyond.

As Project iris grew, we developed greater recognition and engagement with local schools and community based organisations. Project Iris received referrals from many of the local mainstream schools and colleges in Basingstoke area and from the local community and public sector services.



'It is very rare that we send students to interventions and 100% of them engage positively from the first session. However, with Project Iris this has been the case. All of our students have enjoyed the sessions and many commented that it is one of the positive highlights of their week. '

Feedback from School referring to the project

During the year, over half of all Project Iris attendees expressed a better understanding of their mental health and strategies to support themselves along with over half of all participants now feeling a sense of hope about their future.

We pleased to confirm that we have secured grant funding from the National Lottery, Community Lottery Fund for 60% of the Project Iris expenditure over the next over two years, starting from September 2025. We continue to seek further funding and increase the community engagement to help meet the needs of the project.

This continues to be a vital and needful project in supporting young people in our community, championing suicide prevention and meeting our wider charitable aims and objectives of ending the stigma around mental health and supporting disadvantaged youth.

Beneficiaries

As this report reflects, our core mission remains the betterment and support of disadvantaged young people, be this directly through our services and programmes or more indirectly through system, policy and mindset. We work hard to support the young people in our care and strive to have a beneficial impact on our wider community through campaigns, awareness raising and network building.

Our organisation has positively impacted the lives of 262 direct beneficiaries through our sites, Inclusion School Basingstoke, Inclusion College Hook, Inclusion EB8 and Project Iris.

Project Iris received referrals from 15 different schools and 5 colleges and education establishments as well as signposting from GPS, CAMHS and Andover Mind - with many referring numerous individuals throughout the programme. Feedback received highlighted the continuing need for the project and future training opportunities to support young people's mental health.



We have confirmed our organisation framework 'The Inclusion Way' as a trademark, giving us greater recognition and rights over our approach.

Our Future Potential events engaged with businesses and the wider community to gain support and the offer of training to allow for greater employment and opportunity for neurodivergent young people.

The events engaged with over 60 different local businesses and resulted in many of our students and young people gaining work experience and mentoring opportunities. It also raised their aspirations and ambition for work.



This year also saw us complete the successful application to become hosts of the national charity Baton of Hope tour for Basingstoke – a suicide awareness and prevention movement that carries a message of hope and community.

Preparation for the event, which was held on 25 September 2025, was performed throughout the year and we have increased our reach and community connections. This is raising the awareness of mental health and suicide prevention and bringing the issue to wider attention than ever before with businesses, charities, community groups and beyond.

Staff and volunteer engagement







Our staff are the heart of Inclusion Education. They are the cornerstone from which we are able to support the young people in our care.

As the organisation has grown, so has the number of staff joining the team. We employ 70 people in either part time and full-time roles.

Our culture of a caring, nurturing environment based on mutual respect and belonging remains – with considerable efforts made across the organisation to ensure this is retained, with staff well-being as paramount.

As the organisation continues to grow, we have created measures to support and retain the sense of togetherness. All staff receive training such as The Inclusion Way, Wiley DISC and Five Behaviours to support understanding and cohesion. We hold all staff events, such as our Summer and Christmas celebration events and our awareness days that bring staff together.

As hosts for the Baton of Hope, Basingstoke which was held on 25th September 2025, our community presence and engagement has grown as links have been developed with other charities, groups, businesses and organisations wanting to take part in this important event.

Throughout the year we saw a range of community events to support the Baton of Hope event with both fundraising and awareness raising activities in the community.

We also held the first ever Inclusion Education Football Tournament with the support of Basingstoke Football Club and Hampshire FA in August 2025. This brought together charity and business teams competing for the Inclusion Cup.

This was a real celebration of the community coming together to raise awareness of mental health and show support for suicide prevention. The event helped to promote the message that this is something that impacts us all and that you are not alone and together we can find hope.

The Baton of Hope, Basingstoke also involved nearly 90 volunteers throughout the preparation year- with many expressions of interest for further collaborative working and volunteer opportunities supporting young people and mental health.

This helped raise our profile, community presence and the wider aims of the charity of challenging the stigma around mental health and wellbeing.

Financial review and risk assessment

Overview

During the year to 31 August 2025, the net movement in funds was a surplus of £523k (2024: £479k). The total income funds have increased to £1,701k (2024 £1,178k). This increase reflects the key objective of Inclusion Education (working name for Inclusion Hampshire) to deliver growth in it's the charitable activities and ensuring that the Charity maintains strong financial health.

Income

Total income increased to £4,490k (2024: £3,533k) in the financial year. The main source of income continued to be from charitable activities which saw a rise to £4,013k (2024: £3,202k). We have continued to increase the number of places at our existing School and College provisions in line with the key objective for the financial year.

Inclusion School Basingstoke increased its capacity to 41 learners and was able to resource class sizes of 8 to ensure that our learners develop the appropriate social and behavioural skills and, benefit in the learning that the school curriculum can provide. For the 2025-26 academic year, Ofsted have approved a further increase in capacity to 48 learners and we are looking to open a second Inclusion School.

Inclusion College Hook prepares students for adulthood and employment including delivering both English and Maths. The number of students rose to 84 during the year (2024: 69).

Inclusion EB8 provision was launched in 2023-24 and has continued to grow and expand our links with the local community. In the financial year, Inclusion Education has successfully entered into an agreement with Jobcentre Plus to improve employment outcomes or prospects of future employment outcomes for young people aged between 16 and 24 facing the most complex barriers to work. This agreement takes effect from September 2025.

Inclusion Education received £195k of restricted grant funding in the year from central and local government bodies to deliver a number of **projects**. This included grant funding of £88k from the Department for Health and Social Care to deliver Project Iris, the Inclusion Education suicide prevention programme; this was completed in March 2025. We are pleased to announce Project Iris has received National Lottery funding to resume the project from September 2025.

We received a further £34k from UK Shared Prosperity Fund to provide entry to work support for young people aged 18 and over with mental health needs and/or special educational needs and disabilities in the Basingstoke & Deane and Hart areas.

Inclusion Education was the host for the suicide prevention charity, Baton of Hope event in Basingstoke that took place on 25 September 2025. Considerable preparation with the local community to organise the event took place in the 2025 financial year.

We'd like to thank everyone that supported all the Inclusion Education initiatives through both grant funding and voluntary donations.

Financial review and risk assessment

Charitable Expenditure

Total expenditure increased to £3,968k (2024: £3,054k) in the financial year. The most significant increase relates in employing additional education staff to support the increase in learner numbers across all our education provisions. As a result of the Ofsted 'needs improvement' assessment at the Inclusion College Hook in January 2025, we have increased the number of qualified teaching staff to improve the quality of the education and meet the needs of additional learner numbers.

Inclusion Education has also seen expansion in its central service functions to provide the education provisions with the necessary finance, procurement, operations, human resources, communications, marketing and facilities management support required to meet the needs of a rapidly expanding education charity. We have also invested in the development of a second school provision which is expected to launch in January 2026.

We also continued to invest in the buildings for our existing School and College provisions. As well as adding more support and teaching resources to meet the needs of an increased number of learners and students. We also added well-being and life skill spaces, upgraded the kitchen areas and built further teaching spaces.

Changes to the **employer's National Insurance contribution** rates and thresholds, which took effect from April 2025 had a significant impact on the cost of employment in the year.

With effect from 1 January 2025, Inclusion Education was no longer exempt from charging **Value added tax** (VAT) on it's fees. Inclusion Education now charges VAT at 20% on tuition fees and is now able to recover VAT on some of it's incurred expenditure.

Total Income	Charitable Income	Total Fund Balances
24/25 £4,490K	24/25 £4,013K	24/25 £1,701K
23/24 £3,533K	23/24 £3,202K	23/24 £1,178K

Financial review and risk assessment

Balance Sheet

The overall net current assets increased to £1,701k (31 August 2024: £1,178k) with cash balances increasing in the year to £1,982k (31 August 2024: £1,365k).

In the financial year, a new Investment Policy was approved by the Board of Trustees to ensure Inclusion Education invests monies, that are surplus to meeting the operational needs of the charity, in a proper and prudent manner. Surplus monies are invested in interest bearing accounts with the value earned invested into the services for the benefit of its education provisions.

Restricted Funds

These are funds that have either been donated or received as grant funding that are tied to a specific purpose. Unspent restricted funds have increased to £15k (31 August 2024: £13k).

Unrestricted Funds

As of 31 August 2025, the Charity held £1,686k (31 August 2024: £1,165k) of unrestricted funds with £902k (31 August 2024: £500k) held in a designated fund. The unrestricted funds both support the running of the charities' day-to-day operations and is invested to meet the strategic objectives of the Charity.

Reserving Policy

Inclusion Education has continued to generate financial reserves as it increases its education provisions and enhances the services and facilities whilst retaining sufficient funds to protect against uncertainties in the future. A key objective is to ensure each education provision is reviewed on an individual basis with reference to their funding needs and financial requirements.

The designated funds are subject to the restrictions stated in the Financial Controls Policy and can only be used when approved by the Board of Trustees. The designated funds balance of £902k is to meet the financial risks and support the furtherance of the charitable objectives.

The risk assessment seeks to hold reserves equivalent to circa. 13% of charitable income, 5% of total expenditure plus an amount determined to meet the impact of internal and external operational risks that the Charity faces.

The trustees review the Financial Controls Policy, which states the reserves policy on annual basis and is required to approve the minimum level of funds required to be held by the Charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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).

Financial review and risk assessment

Going concern

The Board of Trustees has reviewed the financial statements and consider there to be sufficient reserves on 31 August 2025 for Inclusion Education to continue in operational existence for the foreseeable future. This supports the Charity accounts being prepared on a going concern basis.

Post Balance Sheet

Refer to note 23 in the financial statements.

Risk Assessment

A formal risk assessment is in place using the Charities Commission guide. The Trustees review the major risks, and their implications and steps are taken to mitigate potential adverse effects. The procedures continue to be maintained and monitored on an ongoing basis.

Sustainability strategy

In April 2022, the Department for Education (DfE) published its Sustainability and Climate Change Strategy for Education which envisions the UK education sector as leading in sustainability and climate change by 2030.

Inclusion Education will seek to fully implement an approach where sustainability will be incorporated in all aspects of our learner's education life and the management of the Charity. We are committed to educating our learners about environmental concerns and the importance of living sustainably. We recognise our responsibility to ensure that learners are prepared for a world impacted by climate change through learning and practical experience.

In 2024-25, our organisation's focus was to complete and implement a robust Climate Action Plan to deliver the organisation sustainability strategy. This will further encourage both learners and staff to think about the environment and how their actions will impact upon their local surroundings and the global environment and demonstrate best practice as an organisation within our buildings. In 2025, Inclusion Education implemented a procurement policy which incorporates the sustainability considerations for the Charity.

Our strategy sets objectives for improvement which encompasses not only what we need to do now but also what we need to do, moving forwards, to have a positive impact on the climate. We aim to lead by example and will expect our suppliers to meet environmental standards in terms of the services and goods they provide to Inclusion Education.

Looking forward

In 2025-26, Inclusion Education will seek to increase the number of places it's able to offer to disadvantaged and disenfranchised young people with mental health needs across our community. As well as increasing capacity in our well established education provisions, we plan to open a new school, extend our support in suicide prevention and expand our support for young people seeking employment.

Further increase in capacity

In October 2025, Inclusion School Basingstoke received Department for Education approval to increase the number of learners from 41 to 48. We will invest in our staffing levels to meet the needs of all our learners.

Open a new education provision

Inclusion Education will be launching Inclusion School Aldershot in January 2026. This will increase the number of SEN provision places we are able to provide for secondary age learners.

Continuation of Project Iris

Project Iris is the Inclusion Education suicide prevention project. Through Project Iris, which champions suicide prevention, it aligns with our charitable aims as an organisation.

We have secured 60% funding from the Community Lottery Fund to continue the project for a further two years starting in September 2025. We seek a further 20% of grant and donation funding.

Inclusion EB8 growth

From September 2025, Inclusion EB8 will establish the Youth Hub in partnership with Basingstoke and Deane Borough Council and the Department for Work and Pensions. This will support young people in the community seeking employment.

We will also seek to increase the number of learners with EHCPs to have access to the Inclusion EB8 offering (which helps young people into employment).

Baton of Hope

The Baton of Hope event was held on 25 September 2025 and Inclusion Education will look to build on the legacy of the event by working to further prevent suicide within the local community in 2025-26.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission. It was formed on 17 July 2015 and is governed by written constitution.

Executive Team:

C Edwards - Chief Executive Officer
K Still - Chief Operating Officer and Executive Headteacher for Education
D Ravenhill - Director of Finance
M Greenhalgh - Relationships Director

Inclusion Education is led by its Chief Executive Officer, Cheryl Edwards, who drives the vision and business plan as approved by the Board of Trustees, expanding the delivery of education services for young people who have complex needs and have often experienced trauma.

The Relationships Director, Marie Greenhalgh, continues to drive growth in the awareness of the Charity and its impact in the wider community.

To support our rapidly growing organisation, Kristian Still joined Inclusion Education in September 2024 in the newly formed role of Chief Operating Officer and Executive Headteacher for Education.

The Chief Operating Officer and David Ravenhill, the Director of Finance, have further expanded the role of the Central Services functions to support the Charity and ensure we can support the planned growth going forwards. The Central Services teams comprise of Finance and Procurement, Business Operations, Human Resources, Communications and Marketing and Facilities Management. We have also added specialist project management skills to deliver strategic changes to the organisation.

Each education provision is managed by a Head of Provision. In late summer 2025, a new Head of the new Inclusion School Aldershot was appointed to set up the new school and then perform the ongoing management.

During the year, a new role of Head of Quality of Education was created to ensure Inclusion Education is delivering the highest standard of education across all it's education provisions.

Structure, governance and management

The Trustees who served during the year and up to the date of approving the financial statements were:

Amanda Minshull-Beech - Chair
Jane Pratt MBE (Lesley) – Safeguarding Lead
Matthew Russell - Treasurer
Melanie Roberts - appointed February 2025
Alan Howell - resigned March 2025
Toni Shaw - resigned June 2025

Trustees are appointed at a Board of Trustee meeting by a resolution. Each new trustee is appointed for a minimum of three years.

The Trustees are responsible for governance, including setting the Charity's strategy and overall policies and reviewing progress against objectives. The Chief Executive Officer, working closely with the trustees, carries out the day-to-day management of the Charity. However, all trustees are encouraged to take an interest in the Charity's project work and take an active part in the management thereof.

The Charity has maintained good governance practices and complied with regulatory requirements.

Although not a statutory requirement, Governor Boards for the School and College have grown and developed with new key appointments from parent governors, local business and industry and specialists in education. The Governor Boards report directly to the Charity Board of Trustees.

This year saw the appointment to a further trustee to the Board, Melanie Roberts who brings strong legal experience.

Further recruitment is being undertaken to provide expertise in key areas to support the scope of knowledge, expertise and diversity of our Board of Trustees to further support the aims and vision of the Charity.

Statement of trustees responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Matthew Russell

M Russell
Trustee

10/12/2025 I 07:00 GMT

Date

Reference and administrative information

Trustees :

Amanda Minshull-Beech
Jane Pratt MBE (Lesley)
Matthew Russell
Melanie Robert

Chair: Amanda Minshull-Beech

Chief Executive: Cheryl Edwards

Charity Name: Inclusion Hampshire (also known by the working name Inclusion Education)

Charity Number: 1162711

CIO Number: CE005063

Registered Office:
Inclusion School
Jays Close
Viables Business Park
Basingstoke
RG22 4BS

Auditor:
Fiander ETL
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

INCLUSION HAMPSHIRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INCLUSION HAMPSHIRE

Opinion

We have audited the financial statements of Inclusion Hampshire (the 'charity') for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation, data protection, employment, environmental and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- tested a sample of payments to identify payments being made to unexpected bank accounts.
- performed transactional testing on payroll costs in respect of those employees with responsibility or authority in connection with the payroll function.
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation.
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Adam Buse FCA (Senior Statutory Auditor)
For and on behalf of Fiander ETL, Statutory Auditor
Chartered Accountants
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

10 December 2025

Fiander ETL is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INCLUSION HAMPSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025	Total 2024
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	**3**	202,022	-	197,912	399,934	305,685
Charitable activities	**4**	4,012,819	-	-	4,012,819	3,201,521
Investments	**5**	59,789	-	-	59,789	24,025
Other income	**6**	17,843	-	-	17,843	2,005
Total income		4,292,473	-	197,912	4,490,385	3,533,236
Expenditure on:						
Charitable activities	**7**	3,790,884	-	171,489	3,962,373	3,054,309
Other	**12**	5,250	-	-	5,250	-
Total expenditure		3,796,134	-	171,489	3,967,623	3,054,309
Net incoming resources before transfers		496,339	-	26,423	522,762	478,927
Gross transfers between funds		(376,881)	401,500	(24,619)	-	-
Net income for the year/ Net movement in funds		119,458	401,500	1,804	522,762	478,927
Fund balances at 1 September 2024		665,045	500,000	12,723	1,177,768	698,841
Fund balances at 31 August 2025		784,503	901,500	14,527	1,700,530	1,177,768

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

All income and expenditure derive from continuing activities.

INCLUSION HAMPSHIRE

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**14**		580,870		556,360
Current assets					
Debtors	**15**	138,115		138,382	
Cash at bank and in hand		1,981,927		1,365,331	
		2,120,042		1,503,713	
Creditors: amounts falling due within one year	**16**	(480,382)		(426,905)	
Net current assets			1,639,660		1,076,808
Total assets less current liabilities			2,220,530		1,633,168
Provisions for liabilities			(520,000)		(455,400)
Net assets			1,700,530		1,177,768
Income funds					
Restricted funds	**19**		14,527		12,723
Unrestricted funds					
Designated funds		901,500		500,000	
General unrestricted funds		784,503		665,045	
			1,686,003		1,165,045
			1,700,530		1,177,768

The financial statements were approved by the Trustees on 10 December 2025

M Russell
Trustee

INCLUSION HAMPSHIRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**25**		584,632		714,552
Investing activities					
Purchase of tangible fixed assets		(31,144)		(42,083)	
Other non cash changes on fixed assets - VAT Claim back		9,167		-	
Investment income received		53,941		21,453	
Net cash generated from/(used in) investing activities			31,964		(20,630)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			616,596		693,922
Cash and cash equivalents at beginning of year			1,365,331		671,409
Cash and cash equivalents at end of year			1,981,927		1,365,331

1 Accounting policies

Charity information

Inclusion Hampshire is a charitable incorporated organisation registered with the Charity Commission in England and Wales. The office address is Inclusion School, Jays close, Viables Business Park, Basingstoke, RG22 4BS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are recognised when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, these these amounts are deferred.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Support costs are allocated to activities in proportion to the use of facilities and time spent. Where support costs are allocated to restricted funds, these are allocated in accordance with the terms of the funding agreements.

Irrecoverable VAT is charged as a cost against the category of expenditure to which it relates.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over the period of the lease
Leasehold Improvements	Straight line over the period of the lease
Fixtures, fittings and equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity operates a defined contribution pension scheme. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements

The following judgements have had the most significant effect on amounts recognised in the financial statements.

Dilapidation provisions
The trustees have obtained a third party assessment for both leased buildings to estimate the cost of dilapidations required to return each site to the original state of repair. The dilapidation provision is therefore based on this estimation.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	469	2,881	3,350	1,653	2,931	4,584
Grants	10,325	195,031	205,356	26,896	124,205	151,101
Sponsorships	4,900	-	4,900	-	-	-
Donated goods and services	186,328	-	186,328	150,000	-	150,000
	202,022	197,912	399,934	178,549	127,136	305,685

Grants include government grants of £194,531 (2024 - £124,205) in support of charitable activities.

Donated goods and services
Donates services are included at the value to the charity, where this can be quantified. Donated goods and services received for which the Trustees have been able to value include donations of rented property totalling £175,000 (2024 - £150,000) and furniture totalling £11,328 (2024 - £nil).

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Inclusion College income	1,613,324	1,491,437
Inclusion School income	2,399,495	1,710,084
	4,012,819	3,201,521

5 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Interest receivable	59,789	24,025

6 Other income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Other income	17,843	2,005

7 Charitable activities

	2025	2024
	£	£
Staff costs	1,611,940	1,172,661
Depreciation and impairment	56,820	-
Accreditation, training and testing	39,742	30,810
Temporary or specialist teaching resources	87,661	97,714
Resources	34,135	29,302
Transport	8,696	7,844
Trips and events	75,399	38,906
Food and drink	63,623	49,456
Sundry costs	2,452	1,444
Rent, rates and other premises costs	874,835	816,440
Premises repairs and maintenance	43,375	45,336
	2,898,678	2,289,913
Share of support costs as restated (see note 8)	981,286	741,017
Share of governance costs (see note 8)	82,409	23,379
	3,962,373	3,054,309
Analysis by fund		
Unrestricted funds - general	3,790,884	2,937,050
Restricted funds	171,489	117,259
	3,962,373	3,054,309

The depreciation charge has been reclassified in 2025 under Charitable activities.

8 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Staff costs	675,369	-	675,369	398,898
Depreciation	-	-	-	50,509
Staff training, recruitment and other costs	92,119	-	92,119	55,893
Telephone, computer and other office costs	148,626	-	148,626	209,863
Travel	9,985	-	9,985	7,616
Marketing	43,829	-	43,829	11,777
Sundry costs	9,732	-	9,732	5,443
Bank charges and interest	1,626	-	1,626	1,018
Audit fees	-	11,348	11,348	11,712
Legal and professional	-	71,061	71,061	11,667
	981,286	82,409	1,063,695	764,396
Analysed between				
Charitable activities	981,286	82,409	1,063,695	764,396

Governance costs includes payments to the auditors of £11,348 (2024 - £11,712) for audit fees.

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	11,348	11,712
Depreciation of owned tangible fixed assets	56,820	50,509
Loss on disposal of tangible fixed assets	5,250	-

10 Trustees

None of the trustees received any remuneration or benefits from the charity during the current and prior years.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	56	43

11 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	1,984,057	1,382,531
Social security costs	215,554	125,546
Other pension costs	87,698	63,482
	2,287,309	1,571,559

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
60,001 to 70,000	3	1
70,001 to 80,000	1	-
80,001 to 90,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	84,128	75,000

12 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	5,250	-

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Leasehold land and buildings	Leasehold Improvements	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 September 2024	153,535	455,400	51,904	660,839
Additions	31,144	64,600	-	95,744
Disposals	-	-	(23,360)	(23,360)
Other changes	(7,000)	-	(2,164)	(9,164)
At 31 August 2025	177,679	520,000	26,380	724,059
Depreciation and impairment				
At 1 September 2024	16,926	58,668	28,884	104,478
Depreciation charged in the year	16,870	33,084	6,866	56,820
Eliminated in respect of disposals	-	-	(15,523)	(15,523)
Other changes	(1,290)	-	(1,296)	(2,586)
At 31 August 2025	32,506	91,752	18,931	143,189
Carrying amount				
At 31 August 2025	145,173	428,248	7,449	580,870
At 31 August 2024	136,609	396,732	23,019	556,360

In January 2025, the VAT exemption for independent schools was removed requiring the charity to be registered for VAT. A back claim was processed which resulted in an adjustment to the brought forward fixed assets to bring the cost and accumulated depreciation in line with the net purchase price. This has been included under 'other changes'.

15 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	25,003	10,340
Other debtors	12,654	6,862
Prepayments and accrued income	100,458	121,180
	138,115	138,382

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	35,375	32,431
Deferred income	59,060	53,546
Trade creditors	25,492	33,257
Other creditors	14,189	10,026
Accruals	346,266	297,645
	480,382	426,905

17 Provisions for liabilities

	2025	2024
	£	£
Dilapidations provision	520,000	455,400

Movements on provisions:

	Dilapidations provision
	£
At 1 September 2024	455,400
Additional provisions in the year	64,600
At 31 August 2025	520,000

18 Retirement benefit schemes

Defined contribution schemes	2025	2024
	£	£
Charge to profit or loss in respect of defined contribution schemes	87,698	63,482

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Clarion	-	441	(370)	-	71
Little Help Fund	1,402	300	-	-	1,702
IS Willis Library	-	500	(441)	-	59
Inclusion School Minibus	-	12,366	(12,366)	-	-
Inclusion College Minibus	-	10,365	(10,365)	-	-
Project Iris	-	87,558	(87,558)	-	-
B&D UKSPF	-	13,744	(13,744)	-	-
HART UKSPF	-	20,111	(20,111)	-	-
DFE (SCA and DFC Grant)	11,321	28,544	(2,551)	(24,619)	12,695
DWP Access to Work	-	3,033	(3,033)	-	-
Maurits Mulder Canter Charity	-	2,140	(2,140)	-	-
Pupil Premium Grant	-	17,610	(17,610)	-	-
Mental Health Lead Grant	-	1,200	(1,200)	-	-
	12,723	197,912	(171,489)	(24,619)	14,527

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
OCC Life Skills Programme	1,500	-	(1,500)	-	-
Little Help Fund	752	931	(281)	-	1,402
Sleep Project	594	-	(594)	-	-
Project Iris	-	73,742	(73,742)	-	-
Inclusion School Minibus	-	13,518	(13,518)	-	-
HART UKSPF	-	10,266	(10,266)	-	-
DFE (SCA and DFC Grant)	-	11,321	-	-	11,321
DWP Access to Work	-	408	(408)	-	-
Maurits Mulder Canter Charity	-	2,000	(2,000)	-	-
Pupil Premium Grant	-	14,950	(14,950)	-	-
	2,846	127,136	(117,259)	-	12,723

19 Restricted funds **(Continued)**

Clarion - donation to help set up a craft corner for Inclusion EB8.

Little Help Fund - funds raised through donations and events to help support our most vulnerable learners during their time at an Inclusion Education provision.

IS Willis Library - development of library facilities at Inclusion School.

Inclusion School Minibus - grant funding provided by the local authority for Inclusion School Basingstoke to transport learners.

Inclusion College Minibus - grant funding provided by the local authority for Inclusion College Hook to transport learners.

Project Iris - suicide prevention courses for individuals aged between 11 and 25, who are at high risk of suicide and are experiencing one or more of the following - not currently attending school or college, being home educated, previously self-harmed, in contact with mental health services, autistic or have other special educational need, experiencing gender dysphoria.

B&D UKSPF (UK Shared Prosperity Fund) - provides specific entry to work support for young people aged 18 and over with mental health needs and/or special educational needs and disabilities in the Basingstoke and Deane area.

Hart UKSPF (UK Shared Prosperity Fund) - provides specific entry to work support for young people aged 18 and over with mental health needs and/or special educational needs and disabilities in the Hart area.

DFE (SCA and DFC Grant) - Department for Education funding for Inclusion College Hook to maintain and improve the condition of school buildings and grounds. The restricted grant is to purchase additions to leasehold land and buildings which are capitalised and then treated as unrestricted.

DWP Access to Work – Department of Work and Pensions funding for Access to Work allowance for employees.

Maurits Mulder Canter Charity - to fund a specific project which will enable improved classroom subject teaching or well-being activities e.g. music instruments, a gardening environment, more books for the library, science lab equipment, etc.

Pupil Premium Grant - local authority distributed funding for Inclusion School Basingstoke. Allocation based on the number of pupils in year groups from reception to year 11.

Mental Health Lead Grant – Department for Education senior mental health lead training grant.

20 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of income which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Transfers	At 31 August 2025
	£	£	£
Expense Reserve	500,000	401,500	901,500

Previous year:	At 1 September 2023	Transfers	At 31 August 2024
	£	£	£
Expense Reserve	330,000	170,000	500,000

Expense reserve - funds set aside to meet the financial risks of the charity and support the furtherance of the charitable objectives in accordance with the Financial Controls policy.

21 Analysis of net assets between funds

	Unrestricted funds 2025	Designated funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£
Fund balances at 31 August 2025 are represented by:				
Tangible assets	580,870	-	-	580,870
Current assets/(liabilities)	723,633	901,500	14,527	1,639,660
Provisions	(520,000)	-	-	(520,000)
	784,503	901,500	14,527	1,700,530

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£
Fund balances at 31 August 2024 are represented by:				
Tangible assets	556,360	-	-	556,360
Current assets/(liabilities)	564,085	500,000	12,723	1,076,808
Provisions	(455,400)	-	-	(455,400)
	665,045	500,000	12,723	1,177,768

22 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under operating leases, which are due as follows:

	2025	2024
	£	£
Within one year	373,677	359,208
Between two and five years	1,650,750	1,611,740
In over five years	2,805,865	3,218,552
	4,830,292	5,189,500

23 Events after the reporting date

Subsequent to the year end, the charity entered into an agreement for lease in October 2025 in respect of new premises intended for the establishment of a new school, the agreement is conditional upon the granting of planning permission. As the agreement was entered into after the reporting date, this event is considered to be a non-adjusting post balance sheet event. Accordingly, no adjustments have been made to the financial statements as at 31 August 2025.

24 Related party transactions

During the year the charity had some noted transactions with related parties.

In the year Sophie Chamberlain, the daughter of Lesley Jane Pratt was appointed as a teacher at Inclusion School, at a market rate of remuneration.

During the year Matthew Russell, a trustee, made donations of £200 (2024 - £Nil) to the charity.

During the year as part of Project Iris, Inclusion Hampshire paid £13,720 (2024 - £Nil) to Mencap Basingstoke, a charity for which Cheryl Edwards is the Chair of the Board of Trustees.

25 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	522,762	478,927
Adjustments for:		
Investment income recognised in statement of financial activities	(59,789)	(24,025)
Loss on disposal of tangible fixed assets	5,250	-
Depreciation and impairment of tangible fixed assets	56,817	50,509
Movements in working capital:		
Decrease in debtors	6,115	215,113
Increase in creditors	47,963	65,338
Increase/(decrease) in deferred income	5,514	(71,310)
Cash generated from operations	584,632	714,552

INCLUSION HAMPSHIRE

England & Wales - Charity number 1162711

Accounts

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057



inclusion Education

Inclusion Hampshire Annual Report and Financial Statements

For the year ended 31 August 2024

2024

www.inclusioneducation.org.uk

Inclusion Education is a working name of Inclusion Hampshire
Charity Registration Number: 1162711

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Table of Contents

Welcome Aims and Objectives	1
Achievement and Performance	2 - 5
Impact - Beneficiaries	6
Impact - Staff and Volunteer Engagement	7
Financial Review & Risk Assessment	8-9
Looking Forward	10
Structure, Governance and Management	11-12
Statement of Trustees Responsibilities	13
Reference & Administrative Information	14
Independent Auditors Report	15-17
Statement of Financial Activities	18
Balance Sheet	19
Statement of Cash Flows	20
Notes to Financial Statement	21-34

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Welcome From Inclusion Education CEO, Cheryl Edwards

Inclusion Education (a working name of Inclusion Hampshire) is a registered charity dedicated to supporting disadvantaged and disenfranchised young people, empowering them to reach their full potential.

Aims and Objectives

Our mission is to provide inclusive education provision which delivers nationally recognised accredited courses and holistically meet the needs of vulnerable and/or disadvantaged young people: to raise motivation and aspirations with the young people we work with; and, to support young people into employment in partnership with businesses and the community.

We are committed to making a positive impact in our community through the development of government approved Independent Special Schools and Colleges, and the development of outreach and specialist programmes to support mental health in the community.

Inclusion Education provides support for young people via our key sites, Inclusion School and Inclusion College and two new services launched this year, Inclusion EB8 and Project Iris.

We aim to challenge the stigma surrounding mental health, neurodivergence and additional learning needs within the workplace, community and wider society to promote greater opportunity and experience for the young people in our care and beyond.



CHERYL EDWARDS

Chief Executive Officer (CEO)

During this reporting period we have continued to meet our charitable objectives and aims having grown, developed and strengthened our existing services as well as expanding our offer to the wider community.
We are working hard to find future opportunities for development and growth all designed to further our aims of providing greater provision, inclusion and mental health support for our young people.

CEO and Founder

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Inclusion School



'Staff go out of their way to unlock pupils' talent'. Ofsted, November 2023

Inclusion School has continued to grow and develop since its inception in 2022. Our Independant Special School has increased both pupil and staff numbers whilst also retaining existing staff – which is notable in the current education market.

During this period the school further developed links with businesses, organisations and the community to increase opportunities and experiences for our learners through further work experience programmes as well as greater exposure to cultural capital through a series of trips and visits. This was supported by our procurement of a school minibus via Hampshire County Council to support our learners transport needs.

Our staff have continued to develop our curriculum honing material to ensure the greatest provision of the range of abilities and needs of our learners.

During this report period we were awarded a 'good' Ofsted rating and throughout this time we have also become exam board accreditated completed with Pearson, AQA, ASDAN and Princes Trust. Direct claim status awarded by NOCN.

28 **Learners attending**

GOOD **Good Ofsted rating awarded**

19 **Number of school staff employed**

28 **Cultural capital trips and expereinces**

'staff instil in pupils' a self-belief in a future where pupils can play their part in society'
Ofsted, November 2023

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Inclusion College



Inclusion College has continued to develop during this reporting period. The College has seen an increase in the number of placements it has been able to offer as well as an expansion of life skills, employability and core courses.

The college has built links with businesses and other organisations to offer further experience and opportunities to students and increase their cultural gains. As with previous years focus was placed on mental health, wellbeing and knowledge of British Values to better understand their place in the world.

The College received their first pre-Ofsted visit which awarded the organisation with a 'no concerns' assessment in preparation for a complete visit in the near future.

During this reporting period we appointed a new Headteacher, Liz Cooper to the team. This appointment was designed to support the expansion of the curriculum, reporting measures and systems for the development of the college and beyond.

New staff were also appointed throughout the College team as well as a period of restructuring to support growth and ensuring the very best outcomes for students.

69 **Students attending**

22 **Members of the staff team**

14 **Cultural capital trips, visits and experiences throughout the year**

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As the charities core services of school and college grew this year, this has led to the need for a greater focus on our future development and additional services and programmes to reach a wider section of the community as well as promoting the next steps of progression for our young people in line with our objectives.

Inclusion EB8

When diversity is embraced, opportunity expands for everyone

This year saw the development and launch of Inclusion EB8, a supportive employability hub, to support young people from 18-25.

The service offers employability skills, in-house work experience, supported work placements and access to careers support and development. This service offers a clear progression pathway for the students attending college to allow them to develop further skills, confidence and experience to become work ready.

This has led to the development of a greater network of contacts, working within the business and wider community to establish links and opportunities for our young people.

We have also built links with fellow charity The Hygiene Bank, giving them vital storage space on site and working closely with them to provide our students in-house work experience opportunities developing their skills with some hands on experience such as stock taking, order preparation, and promotion.



(the student has...) already made lots of progress and there's so much hope for more with your support. Parent Feedback

Funded by UK Government

The charity also secured government funding from the Levelling Up fund of £63,643 to develop EB8 Hart, a supportive employment hub specifically for those young people living in the Hart area whose mental health needs are a barrier to accessing further education or employment. This aspect of the service provides mental health support, with staff working 1:1 with young people to gain confidence, enable them to develop potential career pathways, and work towards work placement and future employment. This was awarded for an eight month period.

Inclusion EB8 is also designed to champion neurodiversity in the workplace, working with businesses to develop their own working practices to ensure they are able to access the potential of a more diverse and inclusive workforce.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Achievements and Performance

Project Iris

Every year, almost 46,000 children between the ages of 10 and 19 end their own lives – about 1 every 11 minutes. (UNICEF 2021)

In this country over 200 teenagers die by suicide every year. Through our work supporting young people struggling with mental health challenges, we know the devasting impact this can have on young people, their families and the community.

This period saw the development of a new Inclusion service - Project Iris – Growing Hope - a suicide prevention programme designed to support young people from 11 –25.

Responding to the need reflected by so many of the young people accessing our school and college services, we wanted to provide a programme that would support young people struggling with loneliness, isolation, suicidal ideation, thoughts and self-harm without the need of an Education Healthcare Plan (EHCP) or referral from the Local Authority.

We completed a comprehensive bid and were awarded £163,531 from the Department of Health and Social Care for 12 month suicide prevention programme.

100%

of our Project Iris attendees reported they felt more able to talk about suicide and find where to get help

Project Iris works with young people to help them understand more about mental health support then to find strategies and scaffold their recovery. Working with our team of mental health professionals, young people will explore their own thoughts and feelings, combined with access to green and outdoor therapies.
Referrals have been received from schools, specialist education services, colleges, GPS and families and is a clear indication that we are accessing a wider range of the community to offer these supportive services.

As well as offering invaluable support to young people in our area, the project has strengthened our community reach and partnership working – with Mencap Greenfingers providing the garden space and green activities for the programme and Danny's Place near Winchester supporting the equine element.
It has also further developed our networks with increased membership of other suicide prevention agencies and organisations, supporting knowledge of our work at a more national level.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Beneficaries

As highlighted throughout this report, our core mission is the betterment and support of disadvantaged young people be this directly through our services and programmes or more indirectly through system, policy and mindset. We work hard to support the young people in our care and strive to have a beneficial impact on our wider community through campaigns, awareness raising and network building. Our organisation has positively impacted the lives of 120 beneficiaries through our sites, Inclusion School, Inclusion College, Inclusion EB8 and the Project Iris programme.



Through our outreach and networking work developing links with businesses and other organisations to promote mental health and champion neurodiversity in the work place, we have increased our reach and influence footprint, the scope of which we are only just beginning to discover.







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Staff and Volunteer Engagement







Our staff remain at the heart of all that we do as an organisation. Staff well-being and development is key to ensuring we provide the best possible outcomes for the young people in our care. This year saw our staff numbers grow to 57 full and part time members of the team, the highest we have every reached.

This period also saw the launch of a developed version of The Inclusion Way, our training programme designed to support staff in the approach and pedagogy of our trauma informed, PACE inspired methodology for all teaching, learning and interaction with our young people. It promotes positive mental health and a holistic approach to education that centres the young person and promotes relationship building and authenticity to re-engage with learning.

The programme will continue to be developed to meet the needs of our staff and ensure the most effective and comprehensive delivery to our young people. This training programme will secure and develop staff skills, knowledge and development inline with the ethos and values of our organisation and allow for future growth by creating a replicable framework for use across other potential sites.

The Inclusion Way

Our teaching training pathway was further developed with accredited bodies to provide bespoke professional development.

This year also saw our recertification of Gold Award – Mental Health in Schools, Carnegie Centre of Excellence, Leeds Beckett University.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Financial Review and Risk Assessment

Overview

In the financial year ended 31 August 2024, Inclusion Education has continued to grow its existing education provisions whilst expanding into new services which include the Inclusion EB8 provision, based out of new site in Basingstoke and Project Iris, our suicide prevention programme.
All of this was achieved whilst the Charity continues to build its financial resilience and a strong financial base able to support future growth in delivering services to vulnerable and disadvantaged young people.

Income

The total income for the 2023/24 financial year grew to £3,533k (2022/23: £2,247k) of which £3,202k (2022/23: £2,215k) is generated from charitable activities. The growth is due to the increase in number of learner places in all our education provisions. Inclusion Education also received £124k of restricted grant income in the year from central and local government bodies. This included grant funding from the Department of Health and Social Care to deliver Project Iris which will continue to March 2025 under the current approved funding agreement.
Inclusion Education also benefited in the financial year from a generous donation by the Maurits Mulder Canter Charity. We'd like to sincerely thank everyone who supported our charity through the grants and donations received in the year.

Charitable Expenditure

Total expenditure increased for the 2023/24 financial year to £3,054k (2022/23: £2,067k). The Statement of Financial Activities (SOFA) provides an analysis of the split of expenditure between the charitable and support activities. The significant rise in the level of expenditure in the year is mainly due to the increased number of education and support staff required to meet the growth in our activities throughout the year in line with our charitable objectives.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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)

	23/24	22/23
Total Income	£3,533K	£2,247K
Charitable Income	£3,202K	£2,215K
Total Fund Balances	£1,178K	£699K

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Balance Sheet

Financial Health

The overall net assets for Inclusion Education are £1,178k as at 31 August 2024 (31 August 2023: £699k). This increase reflects the growth in the charitable activities in the financial year and it's stated objective of ensuring the Charity maintains strong financial health. Cash balances have increased in the year to £1,365k (31 August 2023: £671k).

Restricted Funds

These are funds that have either been donated or received as grant funding and are tied to a specific purpose. Unspent restricted funds have increased to £12,723 at the end of the financial year (31 August 2023: £2,846).

Unrestricted Funds

Unrestricted funds are those that are not subject to specific restriction in respect of their ultimate purpose. The total of unrestricted funds is £1,165k (31 August 2023: £696k). General unrestricted funds have increased to £665k in the year (31 August 2023: £366k) and to £500k for designated funds held under the Expenses Reserve (an increase of £170k in the financial year).

Reserves Policy

As part of the trustee responsibilities for the Charity, they regularly review the finances and are required to approve the annual financial budget ahead of the new financial/academic year.
The Financial Controls Policy requires the Charity to hold sufficient funds to cover six months of the projected running costs to mitigate the risk of disruption in the delivery our charitable activities. Whilst this approach is currently appropriate for our finance needs, we will review this in the next financial period - ensuring our reserve policy addresses the financial risk as our education provisions grow.

In accordance with the Financial Controls Policy, all designated funds held in the Expenses Reserve can only be used for a purpose approved by the Board of Trustees.

Going concern

The Board of Trustees has reviewed the financial statements and consider there to be sufficient reserves on 31 August 2024 for Inclusion Education to continue in operational existence for the foreseeable future. This supports the Charity accounts being prepared on a going concern basis.

Post Balance Sheet

There are no post balance sheet events to report.

Risk Assessment

A formal risk assessment is in place using the Charities Commission guide. The Trustees review the major risks and their implications and steps are taken to mitigate potential adverse effects. The procedures continue to be maintained and monitored on an ongoing basis.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Future

Looking Forward

Inclusion Education will continue to expand its service offering to young disadvantaged and disenfranchised young people. We will also seek to increase the number of places and services we offer to the community.

Increase capacity

Increase the number of places at our existing Inclusion School and Inclusion College provisions so that more young learners can benefit from the Inclusion Education services.

Quality of education at Inclusion College

In preparation for an Ofsted inspection of the Inclusion College, we will invite an external party to perform an assessment of our readiness ahead of the inspection.

Extend Project Iris

Successfully deliver Project Iris in March 2025 and then seek further grant funding to extend our suicide prevention programme for the remainder of the financial year.

Build Inclusion EB8

Following the successful launch of the Inclusion EB8 service in the 2023-24 financial year, we will look to further expand our links with the local community and increase the number of young learners we support into employment in the 2024/25 financial year.

New education provisions

Inclusion Education will commence its search for a suitable site(s) to increase its capacity and extend the geographical reach of its services. We will evaluate suitable proposals and with the support of our board of trustees, work towards delivering a new educational provision(s).

Baton of Hope

Lead the Basingstoke Baton of Hope event which is an annual nationwide event that raises awareness about suicide prevention and challenges the stigma around talking about suicide. We'll work to raise awareness and to also gain grant funding, sponsorship and other suitable funding to support the event to be held in the Basingstoke area on 25 September 2025.

VAT of School Fees

Inclusion Education will be required to charge output VAT and recover any input VAT incurred on purchases from 1 January 2025.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Structure, governance and management

The charity is a Charitable Organisation (CIO), registered with the Charity Commission. It was formed on 17 July 2015 and is governed by written constitution.

Executive Team

C Edwards - Chief Executive Officer
D Ravenhill - Director of Finance

During this reporting period the charity Senior Management Team has increased in response to the growth and development of the organisation. The role of the Director of Finance has been formalised to give greater control and financial management and the creation of a finance team. This appointment has strengthened processes and systems more befitting of the size and reach of the organisation. It also supports the future aspiration and growth of the charity in line with its charitable aims and objectives.

The appointment of the Innovation and Development Director (Social Impact) in April 2024 reflects the development of the social reach and impact of the charity, utilising the expertise acquired through the progression of our education services to forge new pathways, partnerships and influence real change in the community and beyond in line with our objectives.

This was also strengthened by the Senior Development Team, CEO, consisting of Heads of School, College, Business and Communications.

With effect from September 2024, Inclusion Education has appointed a Chief Operating Officer to further meet the needs of our educational growth and development.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Structure, governance and management

The Trustees who served during the year and up to the date of approving the financial statements were:

Amanda Minshull-Beech - Chair
Jane Pratt MBE (Lesley) – Safeguarding Lead
Alan Howell
Matthew Russell
Toni Shaw

Trustee are appointed by a resolution passed at a properly convened meeting of the trustees. Each new trustee is appointed for a minimum of three years.

The trustees are responsible for governance, including setting the Charity's strategy and overall policies and reviewing progress against objectives. The Chief Executive, working closely with Trustees, carries out the day-to-day management of the charity. However, all trustees are encouraged to take an interest in the charity's project work and take an active part in the management thereof.

The charity has maintained good governance practices and complied with regulatory requirements.

Although not a statutory requirement, Governor Boards for the School and College have grown and developed with new key appointments from parent governors, local business and industry and specialists in education. The Governor Boards report directly to the Charity Board of Trustees.

This year saw the appointment to a further Trustee to the Board, Toni Shaw who brings a wealth and experience of the charity sector.

A recruitment programme is also being developed to reflect a wider scope of knowledge, expertise and diversity of our Board of Trustees to further support the aims and vision of the charity.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Statement of trustees responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



A Minshull-Beech
Trustee

6/1/2025 | 12:05 GMT

Date

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Reference and Administrative information

Trustees :	Amanda Minshull-Beech Jane Pratt MBE (Lesley) Alan Howell Matthew Russell Toni Shaw - appointed 30 January 2024 Alexandra Wilson – resigned 1 March 2024 Becky Wilson – resigned 11 March 2024
Chair:	Amanda Minshull-Beech
Chief Executive:	Cheryl Edwards
Charity Name:	Inclusion Hampshire (also known by working name Inclusion Education)
Charity Number:	1162711
CIO Number:	CE005063
Registered Office:	Inclusion School Jays Close Viables Business Park, Basingstoke RG22 4BS
Auditor:	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

INCLUSION HAMPSHIRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INCLUSION HAMPSHIRE

Opinion

We have audited the financial statements of Inclusion Hampshire (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation, data protection, employment, environmental and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- tested a sample of payments to identify payments being made to unexpected bank accounts.
- performed transactional testing on payroll costs in respect of those employees with responsibility or authority in connection with the payroll function.
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.
- investigated the rationale behind significant or unusual transactions.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation.
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Adam Buse

Adam Buse FCA (Senior Statutory Auditor)
for and on behalf of Fiander Tovell Limited

8/1/2025 | 14:40 GMT

Chartered Accountants
Statutory Auditor

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Fiander Tovell Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

INCLUSION HAMPSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024	Total 2023
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	3	178,549	-	127,136	305,685	23,056
Charitable activities	4	3,201,521	-	-	3,201,521	2,214,645
Investments	5	24,025	-	-	24,025	4,481
Other income	6	2,005	-	-	2,005	5,201
Total income		3,406,100	-	127,136	3,533,236	2,247,383
Expenditure on:						
Charitable activities	7	2,937,050	-	117,259	3,054,309	2,066,939
Net incoming resources before transfers		469,050	-	9,877	478,927	180,444
Gross transfers between funds		(170,000)	170,000	-	-	-
Net income for the year/ Net movement in funds		299,050	170,000	9,877	478,927	180,444
Fund balances at 1 September 2023		365,995	330,000	2,846	698,841	518,397
Fund balances at 31 August 2024		665,045	500,000	12,723	1,177,768	698,841

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

All income and expenditure derive from continuing activities.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

INCLUSION HAMPSHIRE

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**12**		556,360		549,386
Current assets					
Debtors	**13**	138,382		350,923	
Cash at bank and in hand		1,365,331		671,409	
		1,503,713		1,022,332	
Creditors: amounts falling due within one year	**14**	(426,905)		(432,877)	
Net current assets			1,076,808		589,455
Total assets less current liabilities			1,633,168		1,138,841
Provisions for liabilities			(455,400)		(440,000)
Net assets			1,177,768		698,841
Income funds					
Restricted funds	**16**		12,723		2,846
Unrestricted funds					
Designated funds	**17**	500,000		330,000	
General unrestricted funds		665,045		365,995	
			1,165,045		695,995
			1,177,768		698,841

The financial statements were approved by the Trustees on 6/1/2025 | 12:05 GMT



A Minshull-Beech
Trustee

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

INCLUSION HAMPSHIRE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from operations	**21**		714,552		171,250
Investing activities					
Purchase of tangible fixed assets		(42,083)		(45,011)	
Investment income received		21,453		1,758	
Net cash used in investing activities			(20,630)		(43,253)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			693,922		127,997
Cash and cash equivalents at beginning of year			671,409		543,412
Cash and cash equivalents at end of year			1,365,331		671,409

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

INCLUSION HAMPSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Inclusion Hampshire is a charitable incorporated organisation registered with the Charity Commission in England and Wales. The office address is Inclusion School, Bridgwater House, Viables Business Park, Basingstoke, RG22 4AX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are recognised when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, these these amounts are deferred.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Support costs are allocated to activities in proportion to the use of facilities and time spent. Where support costs are allocated to restricted funds, these are allocated in accordance with the terms of the funding agreements.

Irrecoverable VAT is charged as a cost against the category of expenditure to which it relates.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over the period of the lease
Leasehold Improvements	Straight line over the period of the lease
Fixtures, fittings and equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity operates a defined contribution pension scheme. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements

The following judgements have had the most significant effect on amounts recognised in the financial statements.

Dilapidation provisions

The trustees have obtained a third party assessment for both leased buildings to estimate the cost of dilapidations required to return each site to the original state of repair. The dilapidation provision is therefore based on this estimation.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,653	2,931	4,584	1,880	-	1,880
Grants receivable	26,896	124,205	151,101	21,176	-	21,176
Donated goods and services	150,000	-	150,000	-	-	-
	178,549	127,136	305,685	23,056	-	23,056

Grants include government grants of £124,205 (2023 - £21,176) in support of charitable activities.

Donated goods and services

Donates services are included at the value to the charity, where this can be quantified. Donated goods and services received for which the Trustees have been able to value include donations of rented property.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Inclusion College income	1,491,437	1,038,636
Inclusion School income	1,710,084	1,176,009
	3,201,521	2,214,645

5 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	24,025	4,481

6 Other income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Other income	2,005	5,201

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

7 Charitable activities

	2024	2023
	£	£
Staff costs	1,172,661	695,065
Accreditation, training and testing	30,810	20,743
Temporary or specialist teaching resources	97,714	155,386
Resources	29,302	15,967
Transport	7,844	6,426
Trips and events	38,906	5,581
Food and drink	49,456	51,457
Sundry costs	1,444	1,185
Rent, rates and other premises costs	816,440	660,303
Premises repairs and maintenance	45,336	48,684
	2,289,913	1,660,797
Share of support costs as restated (see note 8)	741,017	378,864
Share of governance costs (see note 8)	23,379	27,278
	3,054,309	2,066,939
Analysis by fund		
Unrestricted funds - general	2,937,050	2,066,887
Restricted funds	117,259	52
	3,054,309	2,066,939

Property related expenditure incurred for the delivery of educational activities has been reclassified to charitable activities, this was previously reported as support costs.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

8 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Staff costs	398,898	-	398,898	184,451
Depreciation	50,509	-	50,509	46,706
Staff training, recruitment and other costs	55,893	-	55,893	53,379
Telephone, computer and other office costs	209,863	-	209,863	85,924
Travel	7,616	-	7,616	1,683
Marketing	11,777	-	11,777	3,014
Sundry costs	5,443	-	5,443	3,606
Bank charges and interest	1,018	-	1,018	101
Audit fees	-	11,712	11,712	9,000
Legal and professional	-	11,667	11,667	18,278
	741,017	23,379	764,396	406,142
Analysed between				
Charitable activities	741,017	23,379	764,396	406,142

Governance costs includes payments to the auditors of £11,712 (2023- £9,000) for audit fees.

9 Trustees

None of the trustees received any remuneration or benefits from the charity during the current and prior years.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	43	28

Employment costs	2024 £	2023 £
Wages and salaries	1,382,531	778,215
Social security costs	125,546	66,795
Other pension costs	63,482	34,506
	1,571,559	879,516

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

10 Employees (Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
70,001 to 80,000	1	-

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	75,000	55,000

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Leasehold land and buildings	Leasehold Improvements	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 September 2023	111,452	440,000	51,903	603,355
Additions	42,083	15,400	-	57,483
At 31 August 2024	153,535	455,400	51,903	660,838
Depreciation and impairment				
At 1 September 2023	7,973	29,334	16,662	53,969
Depreciation charged in the year	8,953	29,334	12,222	50,509
At 31 August 2024	16,926	58,668	28,884	104,478
Carrying amount				
At 31 August 2024	136,609	396,732	23,019	556,360
At 31 August 2023	103,479	410,666	35,241	549,386

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

13 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	10,340	133,122
Other debtors	6,862	4,431
Prepayments and accrued income	121,180	213,370
	138,382	350,923

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	32,431	16,234
Deferred income	53,546	124,856
Trade creditors	33,257	94,475
Other creditors	10,026	12,307
Accruals	297,645	185,005
	426,905	432,877

15 Provisions for liabilities

	2024 £	2023 £
Dilapidations provision	455,400	440,000

Movements on provisions:

	Dilapidations provision £
At 1 September 2023	440,000
Additional provisions in the year	15,400
At 31 August 2024	455,400

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
OCC Life Skills Programme	1,500	-	(1,500)	-
Little Help Fund	752	931	(281)	1,402
Sleep Project	594	-	(594)	-
Project IRIS (Suicide Prevention)	-	73,742	(73,742)	-
Inclusion School Minibus	-	13,518	(13,518)	-
HART UKSPF	-	10,266	(10,266)	-
DFE (SCA and DFC Grant)	-	11,321	-	11,321
Department for Work & Pensions	-	408	(408)	-
Maurits Mulder Canter Charity	-	2,000	(2,000)	-
Pupil Premium Grant	-	14,950	(14,950)	-
	2,846	127,136	(117,259)	12,723

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
OCC Life Skills Programme	1,500	-	-	1,500
Little Help Fund	804	-	(52)	752
Sleep Project	594	-	-	594
	2,898	-	(52)	2,846

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

16 Restricted funds **(Continued)**

OCC Life Skills Programme - Funding from Odiham Consolidated Charities (OCC) to deliver a Life Skills Programme, teaching learners and empowering them to develop the skills required to live a more independent life.

Little Help Fund - Funds raised through donations and events to help support our most vulnerable learners during their time at Inclusion School and Inclusion College.

Sleep Project - Funding from BNI International to support young people and their families to provide training sessions for both learners and their parents/carers to help them to understand the benefits of sleep and ways in which they can achieve better sleep health.

Project Iris (Suicide Prevention) - Suicide prevention courses for individuals aged between 11 and 25, who are at high risk of suicide and are experiencing one or more of the following - not currently attending school or college, being home educated, previously self-harmed, in contact with mental health services, autistic, experiencing gender dysphoria or have other special educational needs.

Inclusion School Minibus - Grant provided to fund a minibus for Inclusion School to transport learners.

Hart UKSPF (UK Shared Prosperity Fund) - To provide specific entry to work support for young people aged 18 and over with mental health needs and/or special educational needs and disabilities (SEND) in the Hart area.

DFE (SCA and DFC grant) - Department for Education (DFE) grants. The School Condition Allocation (SCA) grant is to be used for keeping school buildings safe and in good working order and the Devolved Formula Capital (DFC) grant is to fund building maintenance and small capital projects.

Department for Work & Pensions - Claims for Access to Work allowance for an employee.

Maurits Mulder Canter Charity - To fund a specific project which will enable improved classroom subject teaching or well-being activities e.g. music instruments, a gardening environment, more books for the library, science lab equipment, etc.

Pupil Premium Grant - Local authority distributed grant to schools which is allocated based on the number of pupils in year groups from reception to year 11. Grant received for PLAC (previously looked-after children) and FSM (free school meals).

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

17 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

		Movement in funds			
	Balance at 1 September 2023	Incoming resources	Resources expended	Transfers	Balance at 31 August 2024
	£	£	£	£	£
Expense reserve	330,000	-	-	170,000	500,000
	330,000	-	-	170,000	500,000

		Movement in funds			
	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£
Expense reserve	200,000	-	-	130,000	330,000
	200,000	-	-	130,000	330,000

Expense reserve - funds set aside to provide an adequate safety net for the charitable running costs in accordance with the charity's financial controls policy.

Docusign Envelope ID: 1D58A3FC-5AB7-4A46-9A54-81C46BEFA057

18 Analysis of net assets between funds

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£
Fund balances at 31 August 2024 are represented by:				
Tangible assets	556,360	-	-	556,360
Current assets/(liabilities)	564,085	500,000	12,723	1,076,808
Provisions	(455,400)	-	-	(455,400)
	665,045	500,000	12,723	1,177,768

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£
Fund balances at 31 August 2023 are represented by:				
Tangible assets	549,386	-	-	549,386
Current assets/(liabilities)	256,609	330,000	2,846	589,455
Provisions	(440,000)	-	-	(440,000)
	365,995	330,000	2,846	698,841

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19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under operating leases, which are due as follows:

	2024	2023
	£	£
Within one year	359,208	311,333
Between two and five years	1,611,740	1,558,260
In over five years	3,218,552	3,631,240
	5,189,500	5,500,833

20 Related party transactions

During the year the charity had no transactions with related parties.

In the prior year Stephen Minshull-Beech, the spouse of Amanda Minshull-Beech was appointed as a teacher at Inclusion School, at a market rate of remuneration. As of the 2024 financial year, Stephen was no longer employed by Inclusion and therefore no remuneration was paid.

21 Cash generated from operations	2024	2023
	£	£
Surplus for the year	478,927	180,444
Adjustments for:		
Investment income recognised in statement of financial activities	(24,025)	(4,481)
Depreciation and impairment of tangible fixed assets	50,509	46,706
Movements in working capital:		
Decrease/(increase) in debtors	215,113	(279,341)
Increase in creditors	65,338	156,554
(Decrease)/increase in deferred income	(71,310)	71,368
Cash generated from operations	714,552	171,250

INCLUSION HAMPSHIRE

England & Wales - Charity number 1162711

Accounts

Charity registration number 1162711

INCLUSION HAMPSHIRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

INCLUSION HAMPSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L J Pratt A Minshull-Beech A Wilson A Howell R Wilson M Russell (Appointed 27 September 2022)
Chair	A Minshull-Beech
Chief Executive	C Edwards
Charity number	1162711
CIO number	CE005063
Principal address	Inclusion School, Bridgwater House Viables Business Park Basingstoke RG22 4BS
Auditor	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS

INCLUSION HAMPSHIRE

CONTENTS

	Page
Trustees' report	1 - 4
Independent auditor's report	5 - 8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 24

INCLUSION HAMPSHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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).

Reference and administrative information

Charity name	Inclusion Hampshire
Charity number	1162711
CIO number	CE005063
Registered office	Inclusion School, Bridgwater House Viables Business Park Basingstoke RG22 4BS

Aims and objectives

Inclusion Hampshire is a registered charity dedicated to supporting disadvantaged young people within the local community and empowering them to reach their full potential.

Our mission is to provide inclusive education provision which delivers nationally recognised accredited courses and holistically meet the needs of vulnerable and/or disadvantaged young people; to raise motivation and aspirations with the young people we work with; and, to support young people into employment in partnership with businesses and the community.

We are committed to making a positive impact in our community through the development of government approved Independent Special Schools and Colleges, and the development of outreach programmes to support young people's mental health in the community.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the reporting period, Inclusion Hampshire set out to achieve its objectives through the opening of Inclusion School for the 2022/23 academic year and securing a contract with the Education and Skills Funding Agency (ESFA) for the delivery of Study Programmes at Inclusion College. This then required attracting pupils to the School and College and securing the necessary funding from local councils.

To deliver these services and programmes, Inclusion Hampshire needed to expand the staff base and enhance the governance model of the Charity.

Inclusion Hampshire has delivered against these significant milestones and made a positive impact in the following areas:

Programs and Services:

The successful opening of Inclusion School in Basingstoke, an Independent Special School for young people aged 11-16 with SEN and mental health needs. Approval obtained from the Department of Education in June 2022. Commissioned by the Hampshire County Council and admitted 31 learners to Inclusion School in September 2022.

Securing a contract and funding with ESFA for the delivery of Study Programmes and admitted 50 learners aged 16 + in September 2022 at Inclusion College.

Fundraising:

Through the continued growth of partnerships with the Local Authority, placements at both the School and College are commissioned on an individual basis.

Fundraising and partnership initiatives with local councils and businesses have contributed to financial sustainability.

Volunteer and Staff Engagement:

Inclusion Hampshire continued to grow with the recruitment of volunteers and staff members. The organisation developed a teacher training pathway in partnership with accredited bodies to provide a bespoke programme of professional development.

Governance and Compliance:

The charity has maintained good governance practices and complied with all regulatory requirements.

Although not a statutory requirement, Governor Boards have been introduced for the School and College which report directly to the Charity Trustee Board.

An Induction Programme has been introduced for new Trustees and Governors and an ongoing programme of accredited training is in place to support regulatory compliance.

Impact on Beneficiaries:

At the core of our mission are the individuals and communities we serve. During the reporting period, we have positively impacted the lives of 83 beneficiaries through our programmes and services. Their stories and feedback inspire us to continue our work and strive for even greater outcomes.

Financial review

Inclusion Hampshire has seen a period of significant change in its financial position for the year end 31 August 2023 since it gained approval to become an independent school in June 2022. The overall funds of the charity in the 2022/23 financial year have increased to £699k (2021/22 £518k) of which £2,846 have restrictions to its use.

The total income from charitable activities in 2022/23 was £2.21m which is an increase of 168% in the financial year (2021/22 £826k). This movement comprises of an increased fee level to reflect the change in learner provision as an independent school and a greater number of learner spaces made available in the year at Inclusion College. The cost base has increased to align with Inclusion Hampshire being able to provide an increased level of services.

The level of tangible assets has increased to £549k in 2022/23 (2021/21 £111k) with the most significant increase being the addition of a fixed asset for leasehold improvements at the two leased properties.

The Trustees remain committed to the long-term financial security of the Charity and have agreed to increase the level of designated funds under the Expenses Reserve to £330k.

Reserves Policy

The Trustees regularly review finances, budgets and spend against budget as part of the effective stewardship of the Charity.

The Financial Controls Policy requires that Inclusion Hampshire holds funds sufficient to represent approximately 6 months of normal running costs for the Charity in the Expense Reserve. This is to ensure it can manage the financial impact of risk and minimise any disruption to our charitable activities. Transfers to and from the Expense Reserve must be approved by the Board of Trustees.

Risk Assessment

A formal risk assessment programme is in place using the Charities Commission guide. The Trustees review the major risks and their implications and steps are taken to mitigate potentially adverse effects. The procedures continue to be maintained and monitored on an on-going basis.

Plans for future periods

Looking forward, Inclusion Hampshire has developed a strategic plan that outlines our goals and objectives for the next reporting period. Our key priorities include:

- Adopting a working name of "Inclusion Education" for the charity to use as it expands its work across county boundaries.
- Renewal of the Carnegie Centre of Excellence, Leeds Beckett University, Gold Award for Mental Health in Schools.
- Invite external inspection for both Inclusion School and Inclusion College as part of pre-Ofsted preparation.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission. It was formed on 17 July 2015 and is governed by a written constitution.

Senior Management Team

C Edwards Chief Executive Officer (CEO)

Inclusion Hampshire is governed by a board of trustees who serve on a voluntary basis. Our Trustees are committed to upholding the highest standards of governance, ensuring transparency, accountability, and compliance with all relevant laws and regulations. The Board of Trustees meets regularly to discuss and make decisions related to the Charity's strategic direction, financial management, and overall operations.

The trustees who served during the year and up to the date of signature of the financial statements were:

L J Pratt
A Minshull-Beech
A Wilson
A Howell
R Wilson
M Russell (Appointed 27 September 2022)

Trustees are appointed by a resolution passed at a properly convened meeting of the trustees. Each new trustee is appointed for a minimum of three years.

The trustees are responsible for governance, including setting the Charity's strategy and overall policies and reviewing progress against objectives. The Chief Executive, working closely with Trustees, carries out the day-to-day management of the charity. However, all trustees are encouraged to take an interest in the charity's project work and take an active part in the management thereof.

Trustees are formally inducted in the work of the charity and their own responsibilities as a trustee over a period of months. This initially involves discussions with other trustees, briefing by the Chairman and Chief Executive, a review of the latest annual report, annual accounts and current projects. Any training or education the new trustee may need is scheduled as required.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

A Minshull-Beech

Trustee

Date: 23rd January 2024

INCLUSION HAMPSHIRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INCLUSION HAMPSHIRE

Opinion

We have audited the financial statements of Inclusion Hampshire (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

The year ended 31 August 2023 is the first year for which an audit has been required for the charity. As a result, the comparative figures have not been audited.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation, data protection, employment, environmental and health and safety legislation.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

Audit response to risks identified
To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships.
- tested journal entries to identify unusual transactions.
- tested a sample of payments to identify payments being made to unexpected bank accounts.
- performed transactional testing on payroll costs in respect of those employees with responsibility or authority in connection with the payroll function.
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation.
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Fiander Tovell Limited

Adam Buse ACA (Senior Statutory Auditor)
for and on behalf of Fiander Tovell Limited

2/2/24

Chartered Accountants
Statutory Auditor

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Fiander Tovell Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INCLUSION HAMPSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds general 2023	Unrestricted funds designated 2023	Restricted funds 2023	Total 2023	Total 2022
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	3	23,056	-	-	23,056	48,336
Charitable activities	4	2,211,645	-	-	2,214,645	825,813
Investments	5	4,481	-	-	4,481	1,321
Other income	6	5,201	-	-	5,201	1,471
Total income		2,247,383	-	-	2,247,383	876,941
Expenditure on:						
Charitable activities	7	2,066,887	-	52	2,066,939	839,607
Net incoming/(outgoing) resources before transfers		180,496	-	(52)	180,444	37,334
Gross transfers between funds		(130,000)	130,000	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		50,496	130,000	(52)	180,444	37,334
Fund balances at 1 September 2022		315,499	200,000	2,898	518,397	481,063
Fund balances at 31 August 2023		365,995	330,000	2,846	698,841	518,397

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

All income and expenditure derive from continuing activities.

INCLUSION HAMPSHIRE

BALANCE SHEET
AS AT 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	12		549,386		111,081
Current assets					
Debtors	13	350,923		68,859	
Cash at bank and in hand		671,409		543,412	
		1,022,332		612,271	
Creditors: amounts falling due within one year	14	(432,877)		(204,955)	
Net current assets			589,455		407,316
Total assets less current liabilities			1,138,841		518,397
Provisions for liabilities			(440,000)		-
Net assets			698,841		518,397
Income funds					
Restricted funds	16		2,846		2,898
Unrestricted funds					
Designated funds	17	330,000		200,000	
General unrestricted funds		365,995		315,499	
			695,995		515,499
			698,841		518,397

The financial statements were approved by the Trustees on 23rd January 2024

A Minshull-Beech

A Minshull-Beech
Trustee

INCLUSION HAMPSHIRE

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	21		171,250		153,919
Investing activities					
Purchase of tangible fixed assets		(45,011)		(106,684)	
Investment income received		1,758		287	
Net cash used in investing activities			(43,253)		(106,397)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			127,997		47,522
Cash and cash equivalents at beginning of year			543,412		495,890
Cash and cash equivalents at end of year			671,409		543,412

1 Accounting policies

Charity information

Inclusion Hampshire is a charitable incorporated organisation registered with the Charity Commission in England and Wales. The office address is Inclusion School, Bridgwater House, Viables Business Park, Basingstoke, RG22 4AX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are recognised when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, these these amounts are deferred.

1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Support costs are allocated to activities in proportion to the use of facilities and time spent. Where support costs are allocated to restricted funds, these are allocated in accordance with the terms of the funding agreements.

Irrecoverable VAT is charged as a cost against the category of expenditure to which it relates.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over the period of the lease
Leasehold Improvements	Straight line over the period of the lease
Fixtures, fittings and equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Provisions

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity operates a defined contribution pension scheme. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical Judgements

The following judgements have had the most significant effect on amounts recognised in the financial statements.

Dilapidation provisions

The trustees have obtained a third party assessment for both leased buildings to estimate the cost of dilapidations required to return each site to the original state of repair. The dilapidation provision is therefore based on this estimation.

3 Donations and legacies

	Unrestricted funds general 2023	Unrestricted funds general 2022	Restricted funds 2022	Total 2022
	£	£	£	£
Donations and gifts	1,880	2,266	-	2,266
Grants receivable	21,176	38,259	6,711	44,970
Membership fees	-	1,100	-	1,100
	23,056	41,625	6,711	48,336

Grants include government grants of £Nil (2022 - £27,059) in respect of Covid-19 support and £21,176 (2022 - £17,911) in support of charitable activities.

4 Charitable activities

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Inclusion Learning Centre income	-	364,968
Inclusion College income	1,038,636	460,845
Inclusion School income	1,176,009	-
	2,214,645	825,813

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	4,481	1,321

6 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Other income	5,201	1,471

7 Charitable activities

	2023	2022
	£	£
Staff costs	695,065	375,120
Accreditation, training and testing	20,743	3,027
Temporary or specialist teaching resources	155,386	63,827
Resources	15,967	5,089
Transport	6,426	3,635
Trips and events	5,581	598
Food and drink	51,457	-
Sundry costs	1,185	3,050
	951,810	454,346
Share of support costs as restated (see note 8)	1,087,851	382,311
Share of governance costs (see note 8)	27,278	2,950
	2,066,939	839,607
Analysis by fund		
Unrestricted funds - general	2,066,887	833,615
Restricted funds	52	5,992
	2,066,939	839,607

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs	184,451	-	184,451	125,429
Depreciation	46,706	-	46,706	3,380
Staff training, recruitment and other costs	53,379	-	53,379	13,113
Rent, rates and other premises costs	660,303	-	660,303	147,916
Premises maintenance and repairs	48,684	-	48,684	40,288
Telephone, computer and other office costs	85,924	-	85,924	28,623
Travel	1,683	-	1,683	1,534
Marketing	3,014	-	3,014	19,092
Sundry costs	3,606	-	3,606	2,839
Bank charges and interest	101	-	101	97
Audit fees	-	9,000	9,000	-
Accountancy	-	-	-	(700)
Legal and professional	-	18,278	18,278	3,650
	1,087,851	27,278	1,115,129	385,261
Analysed between				
Charitable activities	1,087,851	27,278	1,115,129	385,261

Governance costs includes payments to the auditors of £9,000 (2022- £0) for audit fees.

9 Trustees

None of the trustees received any remuneration or benefits from the charity during the current and prior years.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	28	23

Employment costs	2023 £	2022 £
Wages and salaries	778,215	449,949
Social security costs	66,795	30,492
Other pension costs	34,506	20,108
	879,516	500,549

10 Employees (Continued)

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Leasehold land and buildings	Leasehold Improvements	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 September 2022	92,427	-	25,917	118,344
Additions	19,025	440,000	25,986	485,011
At 31 August 2023	111,452	440,000	51,903	603,355
Depreciation and impairment				
At 1 September 2022	536	-	6,727	7,263
Depreciation charged in the year	7,437	29,334	9,935	46,706
At 31 August 2023	7,973	29,334	16,662	53,969
Carrying amount				
At 31 August 2023	103,479	410,666	35,241	549,386
At 31 August 2022	91,891	-	19,190	111,081

13 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	133,122	8,823
Other debtors	4,431	1,520
Prepayments and accrued income	213,370	58,516
	350,923	68,859

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		16,234	10,748
Deferred income		124,856	53,488
Trade creditors		94,475	21,346
Other creditors		12,307	-
Accruals		185,005	119,373
		432,877	204,955

Provisions for liabilities	2023 £	2022 £
Dilapidations provision	440,000	-

Movements on provisions:

	Dilapidations provision £
Additional provisions in the year	440,000

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds						
	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 1 September 2022	Resources expended	Balance at 31 August 2023
	£	£	£	£	£	£	£
BBC CIN	782	3,380	(4,162)	-	-	-	-
OCC Life Skills Programme	-	1,500	-	-	1,500	-	1,500
Little Help Fund	848	848	(892)	-	804	(52)	752
ILC Library	-	185	(185)	-	-	-	-
IC Mental Health Library	-	72	(621)	549	-	-	-
Sleep Project	-	1,508	(914)	-	594	-	594
	1,630	7,493	(6,774)	549	2,898	(52)	2,846

BBC CIN - BBC Children in Need grant to enable Inclusion Hampshire to employ a music tutor to provide 1-1 therapeutic music sessions to young people who are not accessing mainstream education due mental health and special educational needs.

OCC Life Skills Programme - Funding from Odiham Consolidated Charities (OCC) to deliver a Life Skills Programme, teaching learners and empowering them to develop the skills required to live a more independent life.

Little Help Fund - Funds raised through donations and events to help support our most vulnerable learners during their time at Inclusion School and Inclusion College.

ILC Library - Funds raised through sales of a mental health calendar featuring artwork by students to create a new space to provide inspiration and encourage learners to reconnect with reading.

IC Mental Health Library - Funds raised through sales of a mental health calendar featuring artwork by students to create a Resilience Library to allow independent learning and exploration to allow our learners to find the best resources that suit their needs.

Sleep Project - Funding from BNI International to support young people and their families to provide training sessions for both learners and their parents/carers to help them to understand the benefits of sleep and ways in which they can achieve better sleep health.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds			
	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£
Expense reserve	200,000	-	-	130,000	330,000
	200,000	-	-	130,000	330,000

		Movement in funds			
	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£
Expense reserve	200,000	-	-	-	200,000
	200,000	-	-	-	200,000

Expense reserve - funds set aside to provide an adequate safety net for the charitable running costs in accordance with the charity's financial controls policy.

18 Analysis of net assets between funds

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£
Fund balances at 31 August 2023 are represented by:				
Tangible assets	549,386	-	-	549,386
Current assets/(liabilities)	256,609	330,000	2,846	589,455
Provisions	(440,000)	-	-	(440,000)
	365,995	330,000	2,846	698,841

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£
Fund balances at 31 August 2022 are represented by:				
Tangible assets	111,081	-	-	111,081
Current assets/(liabilities)	204,418	200,000	2,898	407,316
	315,499	200,000	2,898	518,397

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under operating leases, which are due as follows:

	2023	2022
	£	£
Within one year	311,333	386,097
Between two and five years	1,558,260	1,544,388
In over five years	3,631,240	3,783,437
	5,500,833	5,713,922

20 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate remuneration	55,000	56,794

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Stephen Minshull-Beech, the spouse to Amanda Minshull-Beech, was appointed as a teacher at Inclusion School at a market rate of remuneration.

Remuneration was fully paid during the year and there is no amount outstanding at the balance sheet date (2022: £Nil). Stephen is a qualified professional teacher and the appointment was made to help the charity fill a vacancy on short notice.

21 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	180,444	37,334
Adjustments for:		
Investment income recognised in statement of financial activities	(4,481)	(1,321)
Depreciation and impairment of tangible fixed assets	46,706	3,380
Movements in working capital:		
(Increase) in debtors	(279,341)	(56,605)
Increase in creditors	156,554	125,196
Increase in deferred income	71,368	45,935
Cash generated from operations	171,250	153,919

INCLUSION HAMPSHIRE

England & Wales - Charity number 1162711

Accounts

Charity registration number 1162711

INCLUSION HAMPSHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

INCLUSION HAMPSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L J Pratt	
	A Minshull-Beech	
	A Wilson	(Appointed 20 October 2021)
	A Howell	(Appointed 20 October 2021)
	R Wilson	
	M Russell	(Appointed 27 September 2022)
Chair	A Minshull-Beech	
Chief Executive	C Edwards	
Charity number	1162711	
CIO number	CE005063	
Principal address	Inclusion School, Bridgwater House Viables Business Park Basingstoke RG22 4AX	
Independent examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS	

INCLUSION HAMPSHIRE

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 20

INCLUSION HAMPSHIRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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

The charity's objects are:

For the public benefit to promote the education (including social and physical training) of people under the age of 25 years in Hampshire in such ways as the charity trustees think fit, including by: providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

Inclusion Hampshire meets its charitable objects by developing and managing projects and services that will increase engagement with vulnerable young people living in Hampshire. In particular, the charity seeks to engage with young people aged 13-25, who are at risk of disengagement or exclusion from school or have left school with minimal or no qualifications. The charity works with them and their families in the aim of helping them make a positive change in their lives. In achieving these objects, the charity has due regard for its duties in respect of public benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Inclusion Hampshire Alternative Education Provision

During the period, Inclusion Hampshire delivered its alternative education provision, Inclusion Learning Centre (ILC), from its self-contained suite in Chineham Shopping Centre, Basingstoke, Hampshire. ILC supported 36 children aged 11 - 16 for up to 10 hours per week per child of bespoke learning and mental health support, delivered by its multidisciplinary team of qualified Teachers, Counsellors and specifically trained therapeutic staff. ILC accepted referrals from 10 schools across North Hampshire.

Alongside Functional Skills Maths and English, wider skills are taught through the Personal Wellbeing curriculum, modules include SRE, keeping safe, anti-bullying work, online safety, emotional well being, employability and healthy lifestyles. Teaching takes place 1:1 or in small groups with group activities and discussions taking place weekly, plus regular activities in acknowledging and understanding national awareness days. Group sessions help learners to develop their social skills and knowledge of wider issues through their peers. Teaching is tailored to meet the needs of individual learners, with an appropriate mix of challenge and support to encourage critical thinking and debate.

Careers support is available to all learners through the Employability Skills curriculum with arranged work experience opportunities where appropriate, careers information, support with applying to college and/or Apprenticeships and Traineeships. Everything possible is done to support and enable learners to transition successfully back to their mainstream school or on to further education or employment.

All learners have access to bespoke mental health support in the form of talking therapies, counselling, ELSA, mentoring, art and/or music, plus access to enrichment activities such as crafts, group games, table tennis and outdoor activities.

In March 2022 Inclusion Hampshire applied to the Department for Education to set up an Independent Special School (Inclusion School) to offer a full time timetable for young people with an EHCP who experience poor mental health. Due to a lack of availability, there are no suitable special schools for learners to transition to, from ILC when they have a requirement for over 10 hours of education.

Inclusion School would deliver the ILC successful curriculum of functional skills, PHSE and employability as a full time offer and also deliver PE and GCSE's in English, Maths and Science. In April 2022, Inclusion Hampshire Identified a suitable building for the proposed School and were able to secure tenancy by June 22. In July, Ofsted approved the proposed School and Inclusion School received a DfE number in August 2022. Inclusion School proposes to open from September and will specialise in holistic primary mental health support and work closely with parents/carers and the community to ensure high quality educational outcomes and a pathway to further education, training or employment.

Inclusion Learning Centre continued to operate from Chineham until the end of the Summer Term 2022.

Inclusion College

In March 2022, following a DfE inspection, Inclusion Hampshire were successful in securing funding for Study Programmes from the Education and Skills Funding Agency (ESFA). Inclusion College will be able to increase its number of spaces from September 2022 and receive a funding contract with Hampshire County Council for young people with an EHCP aged 16-25. Inclusion Hampshire identified a larger site for Inclusion College and the College moved premises In June 2022. During 2021/22, Inclusion College supported 35 young people.

Inclusion College specialises in mental health support for young people with additional needs mental health support, delivered by its multidisciplinary team of qualified Teachers, Counsellors and specifically trained therapeutic staff. The curriculum and support is delivered in the same way as described above for the Inclusion Learning Centre.

Inclusion Hampshire

Inclusion Hampshire restructured in 2021/22 to provide dedicated support to both the proposed Inclusion School and the existing Inclusion College. Governing Boards have been set up for both the School and College with the Chair of each board sitting on the main Trustee Board of Inclusion Hampshire. The charity will centrally provide:

CEO Strategy and Development support for Headteachers
Financial Management (including payroll and administration)
Business Management
Systems and IT Support
HR Services
Communications and Marketing
Exam Board Services
Clerk Services for Trustee Board and Governing Boards
Property and Maintenance management

As an accredited National Open College Network (NOCN) Examination Centre, young people attending both Inclusion School and Inclusion College are able to achieve nationally recognised qualifications:

Functional Skills English, Entry levels and Levels 1 & 2
Functional Skills Maths, Entry levels and Level 1 & 2
Personal Wellbeing Skills, Certificate, Award and Level 1 & 2
Employability Skills, Certificate, Award and Level 1 & 2
Using Employability Skills entry level 1- 3

Financial review

There was a surplus on the general fund of £36,066 for the period ended 31st August 2022 (£150,425 for the previous period).

In the financial year, there was an increase in the level of expenditure in preparation for the launch of Inclusion School that gained approval in August 2022. This included the hiring of additional teaching staff and committing to a long-term lease for a suitable premises based in Viables, Basingstoke.

The 2021 figures were restated as lease liabilities which had previously been capitalised and amortised under IFRS 16 were reversed. This was done to comply with the FRS 102 accounting standard.

There was a considerable level of fit-out expenditure in readiness for the launch of the School in September 2022. In total, £92,427 of leasehold fixed asset additions in relation to the fit out were capitalised during the year. The College has seen a year-on-year increase in the level of learners and as a result, required a larger premises based in Hook.

Total funds carried forward at the period end were £518,397 (£481,063 for the previous period) of which £200,000 is designated against the Expenses Reserve. All funds in excess of the Expenses Reserve held by the Charity should be held as unrestricted reserves.

Reserves Policy

The Trustees regularly review finances, budgets and spend against budget as part of the effective stewardship of the Charity.

The Financial Controls Policy requires that Inclusion Hampshire holds funds sufficient to represent approximately 6 months of normal running costs for the Charity in the Expense Reserve. This is to ensure it can manage the financial impact of risk and minimise any disruption to our charitable activities.

The Trustees recognise that the projected cost base is expected to significantly increase with the move to becoming Inclusion School and as the level of learners increase at the College. The Trustees are committed to building up the level of the Expense Reserve over the next few years to provide the necessary financial security for the Charity.

Risk Assessment

A formal risk assessment programme is in place using the Charities Commission guide. The Trustees review the major risks and their implications and steps are taken to mitigate potentially adverse effects. The procedures continue to be maintained and monitored on an on-going basis.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission. It was formed on 17 July 2015 and is governed by a written constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

L J Pratt	
A Minshull-Beech	
A Wilson	(Appointed 20 October 2021)
A Howell	(Appointed 20 October 2021)
R Wilson	
M Russell	(Appointed 27 September 2022)

Trustees are appointed by a resolution passed at a properly convened meeting of the trustees. Each new trustee is appointed for a minimum of three years.

The trustees are responsible for governance, including setting the Charity's strategy and overall policies and reviewing progress against objectives. The Chief Executive, working closely with Trustees, carries out the day-to-day management of the charity. However, all trustees are encouraged to take an interest in the charity's project work and take an active part in the management thereof.

Trustees are formally inducted in the work of the charity and their own responsibilities as a trustee over a period of months. This initially involves discussions with other trustees, briefing by the Chairman and Chief Executive, a review of the latest annual report, annual accounts and current projects. Any training or education the new trustee needs is scheduled as required.

The trustees' report was approved by the Board of Trustees.

A Minshull-Beech
Trustee

Date: 22 March 2023

INCLUSION HAMPSHIRE

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF INCLUSION HAMPSHIRE

I report to the trustees on my examination of the financial statements of Inclusion Hampshire (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Fiander Tovell

Adam Buse, ACA
For and on behalf of
Fiander Tovell Limited

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 6/4/2023

INCLUSION HAMPSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds general 2022	Unrestricted funds designated 2022	Restricted funds 2022	Total 2022	Total 2021 as restated
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	3	41,625	-	6,711	48,336	78,643
Charitable activities	4	825,813	-	-	825,813	534,816
Investments	5	1,321	-	-	1,321	484
Other income	6	1,471	-	-	1,471	80
Total income		870,230	-	6,711	876,941	614,023
Expenditure on:						
Charitable activities	7	833,615	-	5,992	839,607	461,968
Net incoming resources before transfers		36,615	-	719	37,334	152,055
Gross transfers between funds		(549)	-	549	-	-
Net income for the year/ Net movement in funds		36,066	-	1,268	37,334	152,055
Fund balances at 1 September 2021		279,433	200,000	1,630	481,063	329,008
Fund balances at 31 August 2022		315,499	200,000	2,898	518,397	481,063

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

All income and expenditure derive from continuing activities.

INCLUSION HAMPSHIRE

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 as restated £	2021 as restated £
Fixed assets					
Tangible assets	11		111,081		7,777
Current assets					
Debtors	12	68,859		11,220	
Cash at bank and in hand		543,412		495,890	
		612,271		507,110	
Creditors: amounts falling due within one year	13	(204,955)		(33,824)	
Net current assets			407,316		473,286
Total assets less current liabilities			518,397		481,063
Income funds					
Restricted funds	15		2,898		1,630
Unrestricted funds					
Designated funds	16	200,000		200,000	
General unrestricted funds		315,499		279,433	
			515,499		479,433
			518,397		481,063

The financial statements were approved by the Trustees on 22 March 2023

A Minshull-Beech

A Minshull-Beech
Trustee

1 Accounting policies

Charity information

Inclusion Hampshire is a charitable incorporated organisation registered with the Charity Commission in England and Wales. The office address is Inclusion School, Bridgwater House, Viables Business Park, Basingstoke, RG22 4AX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Prior period error

In the prior year accounts, the lease liability due in respect of Unit 2 Meridian Office Park, Hook, was capitalised under IFRS 16 and amortised. A prior year adjustment has been made to remove the capitalisation of the lease liability and corresponding amortisation charge as the accounts are prepared under FRS 102.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 **Accounting policies** **(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are recognised when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, these these amounts are deferred.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Support costs are allocated to activities in proportion to the use of facilities and time spent. Where support costs are allocated to restricted funds, these are allocated in accordance with the terms of the funding agreements.

Irrecoverable VAT is charged as a cost against the category of expenditure to which it relates.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Straight line over the period of the lease
Fixtures, fittings and equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies (Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

The charity operates a defined contribution pension scheme. Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Donations and gifts	2,266	-	2,266	594
Grants receivable	38,259	6,711	44,970	78,049
Membership fees	1,100	-	1,100	-
	41,625	6,711	48,336	78,643
For the year ended 31 August 2021	53,729	24,914		78,643

Grants include government grants of £27,059 (2021 - £42,637) in respect of Covid-19 support and £11,200 (2021 - £10,000) in support of charitable activities.

4 Charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Inclusion Learning Centre income	364,968	245,768
Inclusion College income	460,845	270,417
KS3 income	-	18,631
	825,813	534,816

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	1,321	484

6 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Other income	1,471	80

7 Charitable activities

	2022 £	2021 as restated £
Staff costs	375,120	247,968
Accreditation, training and testing	3,027	3,916
Temporary or specialist teaching resources	63,827	19,720
Resources	5,089	802
Transport	3,635	6,221
Trips and events	598	-
Sundry costs	3,050	2,208
	454,346	280,835
Share of support costs as restated (see note 8)	382,311	178,379
Share of governance costs (see note 8)	2,950	2,754
	839,607	461,968
Analysis by fund		
Unrestricted funds - general	833,615	438,684
Restricted funds	5,992	23,284
	839,607	461,968

8 Support costs

	Support costs	Governance costs	2022	2021 as restated
	£	£	£	£
Staff costs	125,429	-	125,429	109,747
Depreciation	3,380	-	3,380	2,382
Staff training, recruitment and other costs	13,113	-	13,113	4,297
Rent, rates and other premises costs	147,916	-	147,916	28,011
Premises maintenance and repairs	40,288	-	40,288	12,045
Telephone, computer and other office costs	28,623	-	28,623	13,836
Travel	1,534	-	1,534	867
Marketing	19,092	-	19,092	5,027
Sundry costs	2,839	-	2,839	2,103
Bank charges and interest	97	-	97	64
Accountancy	-	(700)	(700)	1,500
Legal and professional	-	3,650	3,650	1,254
	382,311	2,950	385,261	181,133
Analysed between				
Charitable activities	382,311	2,950	385,261	181,133

A prior year adjustment has been made as disclosed in note 1.2. This reduces prior year depreciation by £10,312 and increases rent, rates and other premises costs by £11,875.

Governance costs include costs of the independent examination of £3,600 (2021- £1,500).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current and prior years.

10 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
23	20

10 Employees (Continued)

Employment costs	2022	2021
	£	£
Wages and salaries	449,949	330,728
Social security costs	30,492	18,805
Other pension costs	20,108	8,182
	500,549	357,715

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Leasehold land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 September 2021 as restated	-	11,660	11,660
Additions	92,427	14,257	106,684
At 31 August 2022	92,427	25,917	118,344
Depreciation and impairment			
At 1 September 2021 as restated	-	3,883	3,883
Depreciation charged in the year	536	2,844	3,380
At 31 August 2022	536	6,727	7,263
Carrying amount			
At 31 August 2022	91,891	19,190	111,081
At 31 August 2021	-	7,777	7,777

A prior year adjustment has been made to remove the capitalisation of the lease liability and amortisation charge included in the previous year's accounts in respect of the prior year lease on Unit 2 Meridian Office Park, Hook.

The prior year adjustment reduces the brought forward cost and amortisation in respect of leasehold land and buildings to £nil. The previous balances comprised a brought forward cost of £206,248 and brought forward amortisation of £10,312.

12 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	8,823	16
Other debtors	1,520	477
Prepayments and accrued income	58,516	10,727
	68,859	11,220

13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 as restated £
Other taxation and social security		10,748	5,841
Deferred income	14	53,488	7,553
Trade creditors		21,346	1,433
Other creditors		-	3,122
Accruals		119,373	15,875
		204,955	33,824

A prior year adjustment has been made, as disclosed in note 1.2. A creditor balance of £206,248 in respect of finance leases has been removed from the comparative figures. Of this, £19,288 was previously shown under amounts falling due within one year and £186,960 under amounts due after more than one year.

14 Deferred income

	2022 £	2021 £
Arising from government grants	53,488	5,833
Other deferred income	-	1,720
	53,488	7,553

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2021	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 August 2022
	£	£	£	£	£
BBC CIN	782	3,380	(4,162)	-	-
OCC Life Skills Programme	-	1,500	-	-	1,500
Little Help Fund	848	848	(892)	-	804
ILC Library	-	185	(185)	-	-
IC Mental Health Library	-	72	(621)	549	-
Sleep Project	-	1,508	(914)	-	594
	1,630	7,493	(6,774)	549	2,898

	Balance at 1 September 2020	Movement in funds: Incoming resources	Movement in funds: Resources expended	Movement in funds: Transfers	Balance at 31 August 2021
	£	£	£	£	£
BBC CIN	-	9,392	(8,610)	-	782
Little Help Fund	-	22	826	-	848
OCC staff and premises grants	-	15,000	(15,000)	-	-
Intequal	-	500	(500)	-	-
	-	24,914	(23,284)	-	1,630

15 Restricted funds **(Continued)**

BBC CIN - BBC Children in Need grant to enable Inclusion Hampshire to employ a music tutor to provide 1-1 therapeutic music sessions to young people who are not accessing mainstream education due mental health and special educational needs.

OCC Life Skills Programme - Funding from Odiham Consolidated Charities (OCC) to deliver a Life Skills Programme, teaching learners and empowering them to develop the skills required to live a more independent life.

Little Help Fund - Funds raised through donations and events to help support our most vulnerable learners during their time at Inclusion School and Inclusion College.

ILC Library - Funds raised through sales of a mental health calendar featuring artwork by students to create a new space to provide inspiration and encourage learners to reconnect with reading.

IC Mental Health Library - Funds raised through sales of a mental health calendar featuring artwork by students to create a Resilience Library to allow independent learning and exploration to allow our learners to find the best resources that suit their needs.

Sleep Project - Funding from BNI International to support young people and their families to provide training sessions for both learners and their parents/carers to help them to understand the benefits of sleep and ways in which they can achieve better sleep health.

OCC staff and premises grant - Funding received from Odiham Consolidated Charities (OCC) to contribute towards the salary of a Learning Support Assistant to work at our Post-16 Learning Centre in Hook before it became a College and funds towards the fitting out of the new college building launched in 2021.

Intequal - An Age Incentive payment to support the salary of a member of staff.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

		Movement in funds			
	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£
Expense reserve	200,000	-	-	-	200,000
	200,000	-	-	-	200,000

		Movement in funds			
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£
Expense reserve	100,000	-	-	100,000	200,000
	100,000	-	-	100,000	200,000

Expense reserve - funds set aside to provide an adequate safety net for the charitable running costs in accordance with the charity's financial controls policy.

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2022 are represented by:				
Tangible assets	111,081	-	-	111,081
Current assets/(liabilities)	204,418	200,000	2,898	407,316
	315,499	200,000	2,898	518,397

	Unrestricted funds 2021 as restated £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 as restated £
Fund balances at 31 August 2021 are represented by:				
Tangible assets	7,777	-	-	7,777
Current assets/(liabilities)	271,656	200,000	1,630	473,286
Long term liabilities - as restated	-	-	-	-
	279,433	200,000	1,630	481,063

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	386,097	23,750
Between two and five years	1,544,388	95,000
In over five years	3,783,437	106,875
	5,713,922	225,625

19 Related party transactions

Remuneration of key management personnel
The remuneration of key management personnel is as follows.

	2022	2021
	£	£
Aggregate remuneration	56,794	52,808

INCLUSION HAMPSHIRE

England & Wales - Charity number 1162711

Accounts

REGISTERED COMPANY NUMBER: CE005063 (England and Wales)
REGISTERED CHARITY NUMBER: 1162711

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 August 2021

for

Inclusion Hampshire

Gilroy & Brookes Accountants Ltd
Suite 15
The Enterprise Centre
Coxbridge Business Park
Farnham
Surrey
GU10 5EH

Inclusion Hampshire

Contents of the Financial Statements
for the Year Ended 31 August 2021

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 16
Detailed Statement of Financial Activities	17 to 18

Inclusion Hampshire

Reference and Administrative Details
for the Year Ended 31 August 2021

TRUSTEES	Amanda Minshull-Beech Rebecca Wilson Martin Longhorn (resigned 4.5.21) Marc Diprose (resigned 6.10.20) Alexandra Jeffries (appointed 20.10.21) Lesley Jane Pratt Alan Howell (appointed 20.10.21)
REGISTERED OFFICE	Office 5, The Clock Tower Chineham Shopping Centre Chineham, Basingstoke Hampshire RG24 8BQ
REGISTERED COMPANY NUMBER	CE005063 (England and Wales)
REGISTERED CHARITY NUMBER	1162711
INDEPENDENT EXAMINER	Gilroy & Brookes Accountants Ltd Suite 15 The Enterprise Centre Coxbridge Business Park Farnham Surrey GU10 5EH

The trustees submit their annual report and the unaudited financial statements of the charity for the year ended 31 August 2020 which have been independently examined. Reference and administrative details are set out on page 2. The Trustees have adopted the provisions of The Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2005 in preparing the annual report and financial statements of the Charity. The Trustees in carrying out their duties have due regard to the guidance published by the Charity Commission on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
CE005063 (England and Wales)

Registered Charity number
1162711

Registered office
Office 5, The Clock Tower
Chineham Shopping Centre
Chineham, Basingstoke
Hampshire
RG24 8BQ

Trustees
Amanda Minshull-Beech (Chairman)
Rebecca Wilson
Lesley Jane Pratt
Alexandra Jeffries - appointed on 20/10/2021
Alan Howell - appointed on 20/10/2021
Marc Diprose - resigned on 06/10/2020
Martin Longhorn - resigned on 04/05/2021

Independent examiner
Anna Coote
MAAT
Gilroy & Brookes Accountants Ltd
Chartered Accountants
Suite 15
The Enterprise Centre
Coxbridge Business Park
Farnham
Surrey
GU10 5EH

Chief Executive
Cheryl Edwards

Accountants
Gilroy & Brookes Accountants Ltd.
Chartered Accountants
Suite 15, The Enterprise Centre
Coxbridge Business Park
Farnham
Surrey
GU10 5EH

OBJECTIVES AND ACTIVITIES

The objective of the Charity is:

For the public benefit to promote the education (including social and physical training) of people under the age of 25 years in Hampshire in such ways as the charity trustees think fit, including by: Providing their education (including the study of music or other arts), to undertake travel in furtherance of that education or to prepare for entry to any occupation, trade or profession on leaving any educational establishment.

Inclusion Hampshire meets its charitable objects by developing and managing projects and services that will increase engagement with vulnerable young people living in Hampshire. In particular, the Charity seeks to engage with young people aged 13 - 25, who are at risk of disengagement or exclusion from school or have left school with minimal or no qualifications. The charity works with them and their families in the aim of helping them make a positive change in their lives. In achieving these objects, the Charity has due regard for its duties in respect of public benefit.

The charity focuses on delivering the following services:

Specialist Education Provision

During the period, Inclusion Hampshire launched Inclusion College, a complimentary provision to our secondary age Learning Centre, for young people aged 16+ in receipt of an Education and Healthcare Plan. Inclusion Learning Centre and Inclusion College work with local schools and the Local Authority to provide education for young people who face challenges relating to special educational needs and/or mental health conditions, which present difficulty in accessing or coping with mainstream school. Many of those who are referred to us experience or have experienced, at least one or more of the following situations:

- Mental health issues
- Special Educational Needs (often undiagnosed)
- Poverty
- Being/been looked after by the Local Authority
- Substance addictions
- Bereavement of a parent/sibling
- School refusal/phobia

Inclusion Hampshire manages a refurbished self-contained suite in Chineham Shopping Centre, Basingstoke, Hampshire to house its provision for learners aged 11-16. Inclusion College is based in a self-contained suite in Hook, Hampshire. Young people can safely and comfortably engage in individually tailored educational activity at both sites, supported by a multidisciplinary team of qualified Teachers, Counsellors and specifically trained therapeutic staff, for up to 10 hours of their school timetable at Inclusion Learning Centre and full-time hours at Inclusion College.

Our organisation specialises in holistic primary mental health support and works closely with parents/carers and the community to ensure high quality educational outcomes and a pathway to further education, training or employment.
As an accredited National Open College Network (NOCN) Examination Centre, young people are able to achieve a nationally recognised qualification:

Functional Skills English entry level 1 - level 2
Functional Skills Maths entry level 1 - level 2
Personal Wellbeing Skills level 1 - level 2
Employability Skills entry level 1- level 2

Wider skills are taught through the Personal Wellbeing curriculum, modules include SRE, keeping safe, anti-bullying work, online safety, emotional well-being, employability and healthy lifestyles. Teaching takes place 1:1 or in small groups with group activities and discussions taking place weekly, plus regular activities in acknowledging and understanding national awareness days. Group sessions help learners to develop their social skills and knowledge of wider issues through their peers. Teaching is tailored to meet the needs of individual learners, with an appropriate mix of challenge and support to encourage critical thinking and debate.

Inclusion Hampshire also offers teaching and support to learners preparing to sit GCSEs at their home school.

Careers support is available to all learners through the Employability Skills curriculum with arranged work experience opportunities where appropriate, careers information, support with applying to college and/or Apprenticeships and Traineeships. Everything possible is done to support and enable learners to transition successfully on to further education or into work.

All learners have access to bespoke mental health support in the form of talking therapies, counselling, ELSA, mentoring, art and/or music, plus access to enrichment activities such as crafts, group games, table tennis and outdoor activities.

33 young people attended the Inclusion Learning Centre during 2020/21.11 of these young people were in Yr11. 15 young people attended Inclusion College during 2020/21.

Covid-19 response

Covid 19 continued to impact Inclusion Hampshire during the period. The organisation was prepared and better equipped to face the disruption following learning from the term before. A face-to-face service was provided along with an enriched virtual school provision.

- Continued pastoral care, led by our Pastoral Manager.
- Counsellors and mentors continue to be available to learners to access therapeutic support via telephone or email.
- Online learning via Google Classroom to provide teaching, feedback and support for young people at home. Resources and assignments are there all the time, to suit them, with support from tutors available.
- Continued safeguarding monitoring by Inclusion Hampshire's DSLs
- Tutors will be contactable by telephone or email in order to provide teaching, feedback and support for young people at home. This support will be available to learners during the time of their session.
- Telephone numbers and website links will be provided on our website and social media pages to signpost those with health concerns to the appropriate services.

Financial Review

There was a surplus on the general fund of £153,618 for the period ended 31st August 2021. Total funds carried forward at the period end were £ 482,626.

During the financial period, Inclusion Hampshire entered into a 10-year lease arrangement for Unit 2 Meridian Office Park to provide for its Inclusion College provision. The lease is accounted for in accordance with IFRS 16, Leases.

Reserves Policy

In 2020, the Trustees agreed that an unrestricted Expenses Reserve be established to provide an adequate safety net for the Charitable running costs in accordance with the Financial Controls Policy. It was agreed for the financial year ended 31st August 2021 that the Expenses Reserve be increased by a further £100,000 to £200,000.

Risk Assessment

A formal risk assessment programme is in place using the Charities Commission guide. The Trustees review the major risks and their implications and steps are taken to mitigate potentially adverse effects. The procedures continue to be maintained and monitored on an on-going basis.

INDEPENDENT EXAMINER

Anna Coote has been re-appointed as independent examiner for the ensuing year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Inclusion Hampshire was formed on 17th July 2015 and is governed by written constitution. Inclusion Hampshire is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission. There were no activities until 31st August 2015, it commenced its charitable activities from 1st September 2015.

Objects of the Charity

To promote for the benefit of the inhabitants of the County of Hampshire, without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to improve facilities in the interest of social welfare for the recreation and other leisure time occupations with the objects of improving the conditions of life of the said inhabitants.

Organisational structure

The Trustees are responsible for governance, including setting the Charity's strategy and overall policies and reviewing progress against objectives. The Chief Executive, working closely with Trustees, carries out the day-to-day management of the Charity. However, all Trustees are encouraged to take an interest in the Charity's project work and take an active part in the management thereof.

Appointment of Trustees

Trustees are appointed by a resolution passed at properly convened meeting of the Trustees. Each new Trustee is appointed for a minimum of three years.

Trustee Induction and Training

Trustees are formally inducted in the work of the Charity and their own responsibilities as a trustee over a period of months. This initially involves discussions with other Trustees, briefing by the Chairman and Chief Executive, a review of the latest Annual Report, Annual Accounts, and current projects. Any training or education the new trustee needs is scheduled as required.

Related parties

The only related parties are the Trustees. They receive no remuneration, but expenses reimbursed are as shown in the notes to the Financial Statements.

Risk management

The Trustees have a risk management strategy, which comprises:
- An annual review of the risks the Charity may face
a) The establishment of systems and procedures to mitigate those risks identified- The implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise
b) On-going reviews carried out during the year to ensure continued awareness particularly with regard to specific projects.

Trustee Responsibilities

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements the Trustees are required to: - Select suitable accounting policies and then apply them consistently; - Make judgements and estimates that are reasonable and prudent;- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and - Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to Independent Examiners

All the Trustees of the Charity who held office at the date of approval of these Financial Statements, as set out above, each confirm so far as they are aware, that: there is no relevant information of which the charity's independent examiners are unaware, and they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information and to establish that the charity's independent examiners are aware of that information.

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

Approved by order of the board of trustees on 3 May 2022 and signed on its behalf by:

Amanda Minshull-Beech - Trustee

Independent Examiner's Report to the Trustees of Inclusion Hampshire (Registered number: CE005063)

Independent examiner's report to the trustees of Inclusion Hampshire ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021.

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 MAAT 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.

A. Coote

Anna Coote
MAAT
Gilroy & Brookes Accountants Ltd
Suite 15
The Enterprise Centre
Coxbridge Business Park
Farnham
Surrey
GU10 5EH

3 May 2022

Inclusion Hampshire

Statement of Financial Activities
for the Year Ended 31 August 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		46,502	-	46,502	42,849
Other trading activities	2	534,816	-	534,816	428,892
Other income		7,791	24,914	32,705	2
Total		589,109	24,914	614,023	471,743
EXPENDITURE ON					
Charitable activities					
Charitable activity		435,621	23,284	458,905	332,529
Support Cost		1,500	-	1,500	1,500
Total		437,121	23,284	460,405	334,029
NET INCOME		151,988	1,630	153,618	137,714
RECONCILIATION OF FUNDS					
Total funds brought forward		329,008	-	329,008	191,294
TOTAL FUNDS CARRIED FORWARD		480,996	1,630	482,626	329,008

The notes form part of these financial statements

Balance Sheet
31 August 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	203,713	-	203,713	4,504
CURRENT ASSETS					
Debtors	7	11,220	-	11,220	1,228
Cash at bank and in hand		494,260	1,630	495,890	356,731
		505,480	1,630	507,110	357,959
CREDITORS					
Amounts falling due within one year	8	(41,237)	-	(41,237)	(33,455)
NET CURRENT ASSETS		464,243	1,630	465,873	324,504
TOTAL ASSETS LESS CURRENT LIABILITIES		667,956	1,630	669,586	329,008
CREDITORS					
Amounts falling due after more than one year	9	(186,960)	-	(186,960)	-
NET ASSETS		480,996	1,630	482,626	329,008
FUNDS	11				
Unrestricted funds:					
General fund				280,996	229,008
Expense reserve				200,000	100,000
				480,996	329,008
Restricted funds:					
Restricted Fund				1,630	-
TOTAL FUNDS				482,626	329,008

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 August 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3 May 2022 and were signed on its behalf by:

A Minshull-Beech

Amanda Minshull-Beech - Trustee

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.

TANGIBLE FIXED ASSETS
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

TAXATION
The charity is exempt from corporation tax on its charitable activities.

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.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

HIRE PURCHASE AND LEASING COMMITMENTS
Under Financial lease, a right-of-use asset and lease obligation are recorded as per IFRS 16.

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2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Training services	-	1,235
Alternative Education Income	534,816	427,657
	534,816	428,892

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	12,694	1,501

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

5. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	330,728	266,947
Social security costs	18,805	(341)
Other pension costs	8,182	6,150
	357,715	272,756

The average monthly number of employees during the year was as follows:

	2021	2020
Employees	20	16

No employees received emoluments in excess of £60,000.

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6. TANGIBLE FIXED ASSETS

	Long leasehold £	Computer equipment £	Totals £
COST			
At 1 September 2020	-	6,005	6,005
Additions	206,248	5,655	211,903
At 31 August 2021	206,248	11,660	217,908
DEPRECIATION			
At 1 September 2020	-	1,501	1,501
Charge for year	10,312	2,382	12,694
At 31 August 2021	10,312	3,883	14,195
NET BOOK VALUE			
At 31 August 2021	195,936	7,777	203,713
At 31 August 2020	-	4,504	4,504

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	-	150
Interest Income Receivable	477	-
Amounts receivable in respect of finance leases	6,250	-
Trade creditors	16	-
Prepayments and accrued income	4,477	1,078
	11,220	1,228

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Finance leases (see note 10)	19,288	-
Trade creditors	-	2,459
Other Creditors	1,500	-
Trade debtors	1,433	-
Social security and other taxes	5,841	5,176
Pension	1,620	1,263
Accrued expenses	4,000	7,851
Deferred Income	7,555	16,706
	41,237	33,455

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9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Finance leases (see note 10)	186,960	-

10. LEASING AGREEMENTS

Minimum lease payments under finance leases fall due as follows:

	Finance leases	
	2021	2020
	£	£
Net obligations repayable:		
Within one year	19,288	-
Between one and five years	83,320	-
In more than five years	103,640	-
	206,248	-

11. MOVEMENT IN FUNDS

	At 1.9.20	Net movement in funds	At 31.8.21
	£	£	£
Unrestricted funds			
General fund	229,008	51,988	280,996
Expense reserve	100,000	100,000	200,000
	329,008	151,988	480,996
Restricted funds			
Restricted Fund	-	1,630	1,630
TOTAL FUNDS	329,008	153,618	482,626

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	489,109	(437,121)	51,988
Expense reserve	100,000	-	100,000
	589,109	(437,121)	151,988
Restricted funds			
Restricted Fund	24,914	(23,284)	1,630
TOTAL FUNDS	614,023	(460,405)	153,618

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11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	191,294	37,714	229,008
Expense reserve	-	100,000	100,000
	191,294	137,714	329,008
TOTAL FUNDS	191,294	137,714	329,008

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	361,255	(323,541)	37,714
Expense reserve	100,000	-	100,000
	461,255	(323,541)	137,714
Restricted funds			
Restricted Fund	10,488	(10,488)	-
TOTAL FUNDS	471,743	(334,029)	137,714

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	191,294	89,702	280,996
Expense reserve	-	200,000	200,000
	191,294	289,702	480,996
Restricted funds			
Restricted Fund	-	1,630	1,630
TOTAL FUNDS	191,294	291,332	482,626

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11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	850,364	(760,662)	89,702
Expense reserve	200,000	-	200,000
	1,050,364	(760,662)	289,702
Restricted funds			
Restricted Fund	35,402	(33,772)	1,630
TOTAL FUNDS	1,085,766	(794,434)	291,332

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

Inclusion Hampshire

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	594	1,024
Grants	45,908	41,825
	46,502	42,849
Other trading activities		
Training services	-	1,235
Alternative Education Income	534,816	427,657
	534,816	428,892
Other income		
Other income	564	2
Grant	24,914	-
JRS Grant	7,227	-
	32,705	2
Total incoming resources	614,023	471,743
EXPENDITURE		
Charitable activities		
Salaries	330,728	266,947
National Insurance	18,805	(341)
Pensions	8,182	6,150
Exam Access Arrangement Testing	169	-
Accreditation	3,026	877
Trips & Visits	-	354
Contractors	19,720	19,870
Gift	236	133
Premises Costs	5,046	1,900
Insurance	2,406	1,774
Premises R & M	18,992	3,524
Travelling	376	226
Electricity	737	(4,562)
Photocopier Hire	456	864
Food & Drink	156	1,353
Household	1,624	1,002
Telephone	6,253	5,767
Postage and stationery	3,612	2,409
Project specific costs	802	2,010
Staff Mileage	491	721
Supervision	800	630
Computer expense	2,942	767
Training expense	5,017	4,801
Carried forward	430,576	317,176

Inclusion Hampshire

Detailed Statement of Financial Activities
for the Year Ended 31 August 2021

	2021 £	2020 £
Charitable activities		
Brought forward	430,576	317,176
Room Hire	-	120
Advertisement	5,027	2,462
Repairs	1,140	-
Charitable expenses	1,254	-
Organisation costs	433	862
Learner Transport	6,284	9,959
Teaching books	-	108
Leaner support costs	-	341
Food & Drink Learner	1,497	-
Depreciation of tangible fixed assets	12,694	1,501
	458,905	332,529
Support costs		
Other		
Audit fees	1,500	1,500
Total resources expended	460,405	334,029
Net income	153,618	137,714