



[inclusion]  
Education

# Inclusion Hampshire Annual Report and Financial Statements

For the year ended 31 August 2025

[www.inclusioneducation.org.uk](http://www.inclusioneducation.org.uk)

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

# Table of Contents

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



# 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

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.



### 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

# 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 its 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 its 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 its 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 its 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**

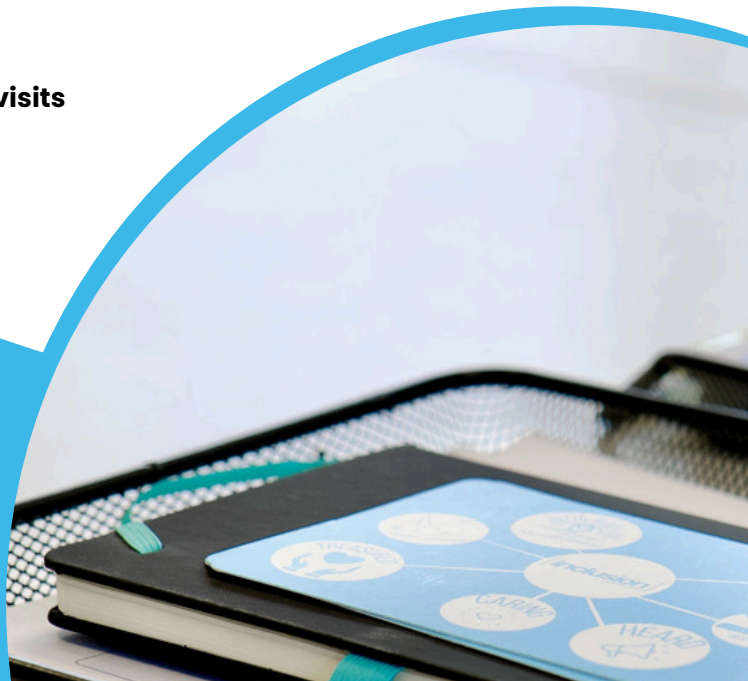
**Staff**

**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.

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EB8



*'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 increased 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

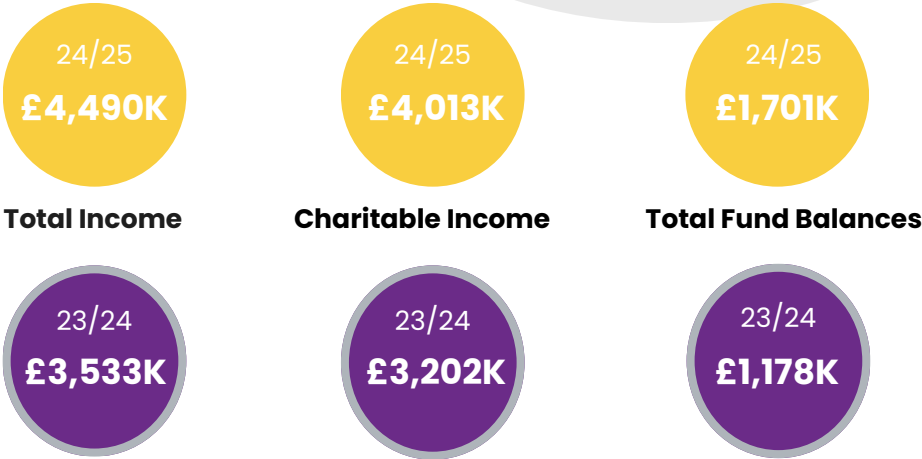
Total expenditure increased to £3,968k (2024: £3,054k) in the financial year. The most significant increase relates in employing additional education staff to support the increase in learner numbers across all our education provisions. As a result of the Ofsted ‘needs improvement’ assessment at the Inclusion 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.





# 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 its 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 | 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

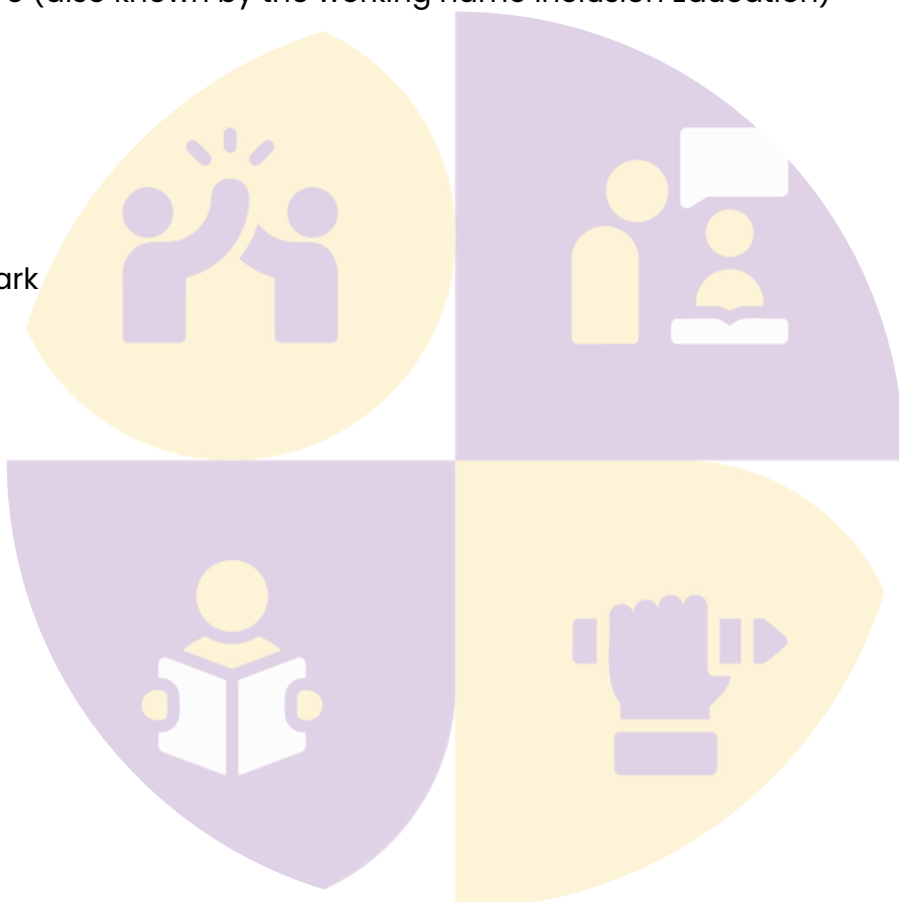
**Charity Name:** Inclusion Hampshire (also known by the working name Inclusion Education)

**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

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### 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.



# INCLUSION HAMPSHIRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INCLUSION HAMPSHIRE

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### **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.

# INCLUSION HAMPSHIRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INCLUSION HAMPSHIRE

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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

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

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

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

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 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	25		584,632		714,552
<b>Investing activities</b>					
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	
<b>Net cash generated from/(used in) investing activities</b>			31,964		(20,630)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			616,596		693,922
Cash and cash equivalents at beginning of year			1,365,331		671,409
<b>Cash and cash equivalents at end of year</b>			1,981,927		1,365,331

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

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### 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, Viabes 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.

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

---

### 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.

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

---

### 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.



# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 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
	<u>202,022</u>	<u>197,912</u>	<u>399,934</u>	<u>178,549</u>	<u>127,136</u>	<u>305,685</u>

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

#### Donated goods and services

Donated 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).

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 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
	<u>4,012,819</u>	<u>3,201,521</u>

### 5 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Interest receivable	<u>59,789</u>	<u>24,025</u>

### 6 Other income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Other income	<u>17,843</u>	<u>2,005</u>

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 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
	<u>2,898,678</u>	<u>2,289,913</u>
Share of support costs as restated (see note 8)	981,286	741,017
Share of governance costs (see note 8)	82,409	23,379
	<u>3,962,373</u>	<u>3,054,309</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	3,790,884	2,937,050
Restricted funds	171,489	117,259
	<u>3,962,373</u>	<u>3,054,309</u>

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

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 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
	<u>981,286</u>	<u>82,409</u>	<u>1,063,695</u>	<u>764,396</u>
Analysed between				
Charitable activities	<u>981,286</u>	<u>82,409</u>	<u>1,063,695</u>	<u>764,396</u>

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	-
	<u>72,418</u>	<u>62,221</u>

### 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
<u>56</u>	<u>43</u>

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 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
	<u>2,287,309</u>	<u>1,571,559</u>

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	-
	<u>5</u>	<u>1</u>

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	<u>84,128</u>	<u>75,000</u>

### 12 Other expenditure

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

### 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.

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 14 Tangible fixed assets

	Leasehold land and buildings £	Leasehold improvements £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Amounts falling due within one year:</b>		
Trade debtors	25,003	10,340
Other debtors	12,654	6,862
Prepayments and accrued income	100,458	121,180
	138,115	138,382



# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 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
	<u>480,382</u>	<u>426,905</u>

### 17 Provisions for liabilities

	2025 £	2024 £
Dilapidations provision	<u>520,000</u>	<u>455,400</u>

#### Movements on provisions:

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

### 18 Retirement benefit schemes

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

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.

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 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)	-	-
	<u>12,723</u>	<u>197,912</u>	<u>(171,489)</u>	<u>(24,619)</u>	<u>14,527</u>

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)	-	-
	<u>2,846</u>	<u>127,136</u>	<u>(117,259)</u>	<u>-</u>	<u>12,723</u>

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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### 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.

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 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
<b>Previous year:</b>	<b>At 1 September 2023 £</b>	<b>Transfers £</b>	<b>At 31 August 2024 £</b>
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
	£	£	£	£
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
	£	£	£	£

# INCLUSION HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 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
	<u>4,830,292</u>	<u>5,189,500</u>

### 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)
<b>Cash generated from operations</b>	<u>584,632</u>	<u>714,552</u>