

**REGISTERED COMPANY NUMBER: 10143162 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1171559**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
INCLUSION GLOUCESTERSHIRE**

Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

# **INCLUSION GLOUCESTERSHIRE**

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# **INCLUSION GLOUCESTERSHIRE**

## **REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2022**

<b>TRUSTEES</b>	R Amos Ms J A Beech (appointed 1.6.21) A Cotterill P Cullen K Elliott Ms T M Flook (resigned 1.3.22) Mrs J L Hincks (resigned 8.6.22) Ms D A Holder (resigned 1.3.22) R J Lewis Ms A Wala Ms J K R Wotherspoon P S Yeatman G Mockford (appointed 27.1.22) (resigned 9.6.22) Ms R Mockford (appointed 27.1.22) Ms S Goddard (appointed 27.12.21) Ms R Govan (appointed 27.1.22)
<b>REGISTERED OFFICE</b>	2 St Michaels Court St Michaels Square Brunswick Road Gloucester Gloucestershire GL1 1JB
<b>REGISTERED COMPANY NUMBER</b>	10143162 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1171559
<b>AUDITORS</b>	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in Inclusion Gloucestershire's Internal Financial Controls and Financial Procedures document.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and activities**

Inclusion Gloucestershire is a user-led Disabled People's Organisation (DPO) and registered charity, based in Gloucestershire. It was founded in April 2016 to bring together the activities of two existing charitable organisations: Gloucestershire Voices and Physical Inclusion Network Gloucestershire (PING).

The charity exists to promote social inclusion for people facing disabling barriers and to improve the health, wellbeing and safeguarding of disabled people. Our vision is to help achieve an inclusive society that values, respects and includes people who face disabling barriers, every day and in every way.

The ultimate goals of the charity, as outlined in the Theory of Change, are that, as a result of the charity's activities people facing disabling barriers experience:

- A better quality of life
- Being heard, respected and valued
- More choice, control and influence

In order to achieve its aims and objectives, Inclusion Gloucestershire works to a Three Year Strategy, underpinned by annual Business Plans and supported by Project Plans for each specific area or work.

Success in achieving deliverables is measured through:

- Monthly internal monitoring meetings;
- Bi-monthly reports to the Board of Trustees;
- Quarterly contract monitoring reports to funders and commissioners; and
- An annual report.

### **How we deliver public benefit**

We provide services primarily, but not exclusively, to those living in, working in, or visiting the county. Our activities include:

- supporting and facilitating peer-led social networks;
- providing information and advice about disability-related issues;
- supporting people with disabilities, conditions or impairments to speak up for themselves and have their voices heard on issues that are important to them;
- assisting disabled people to use their strengths and assets to live an independent life in the community and to be fully included in that community;
- establishing and supporting networks and activities which assist access to health care, social care, employment, transport, housing and social opportunities;
- working together with local organisations and people in the community to promote equality and to recognise the value of diversity.

Work is undertaken by a staff team of 55, and over the year was also delivered by 26 volunteers. Volunteers contributed to the running of Hubs and social activities, provision of peer mentoring, chairing of the MHELO peer-support network, support with marketing, day-to-day office support, research, business planning and building maintenance.

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities - work undertaken during the year**

Inclusion Gloucestershire delivered to five key project strands in 2021/22, introducing the new strand of Health and Wellbeing to reflect the growth in projects in this area:

**Development** - focused on developing and showcasing the skills of disabled people through drama, sharing information in accessible issue-based films, and delivering bespoke training. As of 31 March 2022, this area of work employed 18 part-time staff or 3.25 full-time equivalent staff.

The Dramatic Change **Drama Group** is funded by the National Lottery and runs inclusive drama sessions for members facing disabling barriers on a weekly basis. The group build skills and confidence, act out scenarios and create films and plays. In 2021/22 we set up a second weekly group in Gloucester, and two new groups in partnership with community organisations in the Forest of Dean and Wootton-Under-Edge.

We create issue-based short **films** featuring disabled actors. They are an engaging, accessible and interesting way to deliver important messages. This year we made three films; one about labels and two aimed at enabling support workers to have effective conversations to encourage disabled people to engage in physical activity. We started planning and script writing for two further films with health partners about ReSPECT (Recommended Summary Plan for Emergency Care and Treatment) and RESTORE mini, a system of recording health and well-being information. Work was undertaken to map advocacy services in the county and create a short film about advocacy options available, to be created the following year.

Having co-designed training for the **Oliver McGowan Mandatory Training Trial in Learning Disabilities and Autism**, this year that training was delivered in partnership with Gloucestershire Health and Care Foundation Trust (the lead partner), Gloucestershire County Council and Family Partnership Solutions. This project saw us employ a team of Experts by Experience to codesign and deliver the training package (including 108 online webinars and 19 face to face sessions).

We also deliver bespoke **training** packages. This included training designed for staff at the University of Bath about supporting disabled students into employment, training around supporting disabled people to take part in exercise, training for healthcare workers about making reasonable adjustments, training for people with learning disabilities about Annual Health Checks and training for learning disability nursing students.

Our **barriers to mobility** project culminated this year with a film produced in partnership with Gloucestershire County Council to highlight barriers to using public transport, awareness raising calendars and a final report.

Throughout the year we had a number of commissions to create accessible **Easy Read** information and we expanded the number of organisations we worked with in this area.

**Engagement** - work engaging directly with people facing disabling barriers through our existing Hubs, MHELO, GEM project, volunteering and advocacy. A new project this year was work on the Community Mental Health Transformation Project. As of 31st March 2022, this area of work employed 26 part time staff, or 6 full time equivalent staff.

Our **Inclusion Hubs** in Gloucester, Coleford and Cheltenham, and Hub for minoritised communities, in partnership with the Friendship Café, started the first year of a new three year contract offering greater security to the project. In the first 6 months of the year, a mix of remote and face to face support was provided in accordance with government restrictions. By the last 6 months of the year, all Hub activity was face to face. The Hubs welcome anyone with a disability or mental ill health and provide a safe space in which to socialise, take part in meaningful activities, build links with the community, complete courses and lots more!

In 2021/22 we continued to carry out focussed work with **women minoritised by ethnicity** around the impact of COVID-19. This enabled us to research and address barriers to engagement and receiving information, and support with some of the disproportionate challenges faced by these communities.

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities - work undertaken during the year (continued)**

**MHELO** is a peer-led support network for people with current or past mental health challenges. It also has a strong and growing online presence on Facebook and Instagram. Work in 21/22 included distribution of a self-care toolkit to support individuals to manage their mental health. MHELO launched a survey to better understand experiences of the benefits system, and has been working closely with commissioning partners to feedback on Gloucestershire Health and Care NHS Foundation Trust's Mental Health Strategy and facilitate meetings that feed into the Clinical Programme Group.

We are a partner in the **GEM Project** and employ a Navigator Developer who works 1 to 1 with people with disabilities or impairments to move them towards work, training or education.

This year we grew our supported **volunteering** service, with a dedicated Volunteer Coordinator to provide support to volunteers to develop their skills, utilise their experience and boost our work in roles across the organisation.

We also grew our **advocacy** service, providing a range of non-statutory advocacy including group advocacy through Speak Up groups, 1-1 individual advocacy and supporting people with self-advocacy. We continue to recruit, train and support volunteer Peer Mentors to provide structured peer support to individuals.

**Quality** - assessing the service received by people in residential homes, supported living settings, Assessment and Treatment Units, day centres or in their own homes through domiciliary care. As of 31 March 2022, this area of work employed 23 part-time staff or 5.2 full-time equivalent staff.

In 2021/22 Inclusion Gloucestershire carried out 161 units of rigorous **Quality Checks**/follow-up visits on services for people with physical disabilities, learning disabilities, autism and/or mental ill health. Our checks are all person-centred, and as with all of our projects are led by somebody with lived experience of disability.

Quality Checks are supported by a framework of questions, tailored to the type of setting and disability group. Following each check, a report is written and shared with the Provider, along with an Action Plan with specific areas for improvements.

Quality Checks are commissioned by Gloucestershire County Council and we work closely with their Quality Team to ensure that people are receiving the best possible care and support.

We undertook a mix of virtual (via video call) and face to face Quality Checks dependent on COVID restrictions. By quarter 4, 26 of 33 visits were face to face.

**Research, Strategy and Partnerships** - work to ensure that the voice of people facing disabling barriers is heard and actively influencing change. As of 31 March 2022, this area of work employed two part-time staff or 0.4 full-time equivalent staff.

A coproduced **survey** was undertaken to understand the key priorities and worries of disabled people in Gloucestershire. As a result, six detailed reports and a headline and summary report of the findings were produced and shared with key decision makers and commissioners. These included specific asks and recommendations to make life better for people facing disabling barriers.

Coproduction work was undertaken to inform our new **Three Year Strategy**, identifying key areas for the organisation to focus on based on wider context, and the priorities of the people we represent. This strategy was launched the following year.

Work was undertaken to feed into **national policy and strategy**, including the National Disability Strategy and All Age Autism Strategy.

Existing partnerships were strengthened, and new partnerships formed with new partnership projects being delivered through Drama, Film, Quality Checking, Advocacy and Training projects.

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities - work undertaken during the year (continued)**

**Health and Wellbeing** - work to address health inequalities and encourage prevention and early support. This is a new workstream for 2021/22 but includes some health related projects previously coming under the Engagement strand. As of 31st March 2022, this area of work employed 11 part time staff, or 3.4 full time equivalent staff.

In 2021/22 we continued work on the **LeDeR** (Learning from Lives and Deaths Review) Quality Assurance Panel. Experts by Experience are a key part of the monthly multidisciplinary Panel, reviewing and scrutinising 4-5 cases per month to ensure that the voice of people with a learning disability and/or autism is central to the process. This year we extended our LeDeR work to include the creation and sharing of monthly newsletters of key learning themes captured through the panels.

This year we continued our **Your Voice** project for NHS England to develop a thriving network of self-advocacy organisations and engage with self-advocates with lived experience of learning disability or autism across the South West. The group have monthly meetings for autistic self-advocates and self-advocates with a learning disability and collate key themes that are fed back to NHS England to influence health commissioning.

We lead on **consulting** with people who face disabling barriers to ensure that they have their voices heard and influence real change. We do this through sessions in our Hubs around focused topics, and by facilitating individuals to get involved with the **Learning Disability Partnership Board**.

In 2021/22 work began on a new project to **evaluate the effectiveness of a range of advocacy services** across the South West, commissioned by NHS England and NHS Improvement. This work continued into the following financial year.

**Training and Development**

134 people were in receipt of training this year. Courses were delivered in both online and face to face format and included:

- Supporting Disabled Students to Reach Goals Around Employment
- Easy Read
- Inclusive communications

100% of training recipients reported via feedback form that they enjoyed and were engaged by the training experience and 100% said they had increased knowledge or skill.

New drama groups were set up in the Forest of Dean and Wotton-under-Edge to further extend our geographical reach and enable more people in Gloucestershire facing disabling barriers to access drama activity.

A total of 55 members (37 new this year) attended the 4 drama groups this year.

Feedback on our training:

'Thanks so much for this morning, we've already started putting our training into action!'

Feedback on the drama groups:

'It's fun and we do something different each week'.

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**ACHIEVEMENT AND PERFORMANCE**

**Engagement**

In Quarters 1 and 2 due to national lockdowns, we provided a mixture of face to face and remote support to all 46 of our engaged Hub members. This consisted of:

- 62 face to face Hub sessions
- 47 individual phone calls
- 6 group Zoom sessions
- Connecting people to services of others including GEM online

In Quarters 3 and 4 we ran 72 face to face sessions, reaching 72 members.

We worked with Gloucestershire County Council to use the Hub as a COVID test distribution point, handing out 3,570 lateral flow tests over the year and running 20 sessions on COVID safety how to carry out a self-test.

Feedback from our Hubs:

"I like art, I like doing all the art stuff. I get on with everyone here. I got really nervous about COVID, but it was really good to come back again."

"Inclusion Gloucestershire kept me going through the lockdowns".

MHELO's membership increased to 49. There was ongoing strong online engagement, with Facebook following increasing from 567 to 620 over the year, and Instagram increasing to 178 followers.

**Quality**

We delivered 161 units of Quality Checks over the year.

We worked hard to deliver as closely as possible to targets in a challenging year that saw multiple short notice cancellations by providers due to COVID cases in the homes we were visiting.

The Quality Checking process was refined, improved and consolidated over the year, making it more accessible for individuals that we visit and our staff team

Feedback on our quality checks:

"Such a person-centred touch, I give you a score of VERY GOOD for the whole approach to the inspection, I wish it was an annual experience!"

"With Covid and not being able to do a physical visit, this did not prevent a really in-depth review of the service. It definitely wasn't a token gesture! Really lovely working with the expert by experience - this is definitely essential for all services."

**Research, Strategy and Partnerships**

We launched a coproduced survey that was completed by 136 people and was used to inform our future strategy and influence decision makers.

**Health and Wellbeing**

We quality assessed 40 LeDeR reviews.

The Your Voice network grew to include 17 groups from across the South West.

In September 2021, we co-hosted and presented at NHS England's co-production showcase. We ran two workshops about self-advocacy over the two days.



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**FINANCIAL REVIEW**

**Financial review**

Income for the year was £765,953 and total expenditure was £710,131 giving a surplus of £55,822 on the year. Direct pay costs accounted for 67% of the resources expended.

Closing reserves were £285,044 of which:

- £61,137 is unrestricted.
- £20,000 is held as designated for dilapidations to return the office building to its original state at the end of the lease (November 2023).
- £49,747 is designated for delayed expenditure, not incurred in this financial year but expected in 2022/23.
- £154,160 is held as free reserves equating to 3 months running costs.

**Reserves Policy**

The directors have adopted a policy objective to hold free reserves which would enable the charity to continue its operations for 3 months and meet its obligations to suppliers and employees. This currently equates to £154,160 which is covered in the closing unrestricted funds.

**Principal Funding Sources**

We are grateful to the following funding sources who enabled us to deliver our projects in 2021/22:

- Digital Innovation Fund, for funding our work researching, reporting on and actioning barriers to mobility on public transport;
- Disability Action National Emergency Fund, for funding additional work to engage with ethnically diverse communities during the pandemic;
- Gloucestershire County Council and the Clinical Commissioning Group for funding our Quality Checking and MHELO work;
- Gloucestershire County Council Thriving Communities for funding our Inclusion Hubs;
- Gloucestershire County Council for funding our engagement work and co-chairing work for the Learning Disability Partnership Board;
- Barnwood Trust, for funding a strategic partnership that enables us to do more work around research, strategy and influencing change;
- The Big Lottery Fund and the European Social Fund for funding the GEM Project;
- The National Lottery for funding our drama, training, volunteering and advocacy work;
- The Clinical Commissioning Group for funding our work around Community Mental Health Transformation, Reasonable Adjustments and LeDeR;
- NHS England and Improvement for funding our Your Voice project and advocacy evaluation work;
- Gloucestershire County Council for funding our work to research and create a film about advocacy services;
- Health Education England for funding our partnership work to design and deliver the Oliver McGowan Mandatory Training.

**Investments**

In addition to its own reserves, the charity holds income paid in advance of contract delivery. As these resources are required in the short term all of the charity's cash balances are held available for immediate withdrawal. To optimise interest income some of the balances are deposited with charity sector investment funds at preferential rates.

**FUTURE PLANS**

2022 saw the launch of our new Three Year Strategy, with the following five strategic aims:

1. Deliver from strong foundations
2. Boost our sustainability
3. Strengthen and develop what we currently offer
4. Be the voice of people facing disabling barriers, driving change in society
5. Grow and expand our offer

Our business plan for 2022/23 highlights actions that we will take to achieve this in the first year of the strategy:

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**Key Strategic Objective**

**What needs to be done**

**Deliver strong foundations**

**Fundraising** - A 3 year refreshed fundraising strategy will be produced and shared internally. The strategy will be supplemented with a written targeted 1 year annual plan for 2022/23.

**Financial** - Financial processes to enhance delivery and reporting will be developed, implemented and reviewed. This will include all staff facing processes (timesheets, expenses, payroll and financial controls and accounting methods).

**Marketing** - New image management processes will have been implemented, communicated and reviewed to ensure GDPR compliance.

**Marketing** - Marketing and fundraising capacity within the organisation will have grown through increased expertise and recruitment to a voluntary role.

**Marketing** - Website will be reviewed and enhanced with improved accessibility options and current information.

**HR** - A programme to review existing policies will have been developed, with work to ensure that priority HR policies are reviewed, refreshed, accessible and communicated. Identify and address policy gaps.

**Health and Safety** - Access audits on all premises we use will have been completed.

**Health and Safety** - Internal health and safety training will have been reviewed and will be redesigned and co delivered on an ongoing basis.

**Database**- Content management infrastructure will have been developed through procurement, development and implementation of a database and content management system to capture activities, themes, member data, progress against strategies and KPIs.

**Boost our sustainability**

**Long Term Contracts** - New contracts for QC and hubs will have been secured in 2022.

**Diversify Income Streams** - Individual appointed to dedicated income generating fundraising role and has produced 3 year refreshed fundraising strategy and annual plan for 2022/23. Alternative and new sources of funding identified - both generic and specialist e.g., service delivery, research, mentoring, advocacy, employment support, health inequalities, QC leisure and 1 year plan for bidding formulated. Spontaneous bids in line with values submitted. Define financial exit strategies for Lottery work and alternative funding sources.

## INCLUSION GLOUCESTERSHIRE

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

#### **Boost our sustainability - continued**

**Overheads and Full Funding** - Defined budgeting principles and budget apportionments will have been agreed for all new budgets and will have been applied. This will include areas that are currently underfunded like accessible communications budgets, marketing, fundraising, inflation, pay awards etc. A phased plan to achieve the budget principles for existing projects will have been defined. A financial continuity plan will have been developed to plan for the loss of key contracts.

#### **Strengths and develop what we currently offer**

**Leaders in coproduction** - Coproduction standards will have been developed, published on our website and encouraged and implemented throughout partnership groups/ programmes and our direct work.

**Partnerships** - Stronger partnerships will have been developed with Healthwatch and the ICS and with a range of organisations working with those from ethnically diverse communities and with targeted geographical areas of Stroud and the Cotswolds.

**Partnerships** - A stronger understanding of user led organisations will exist with a view to extending partnership work in this area in the future.

**Impact Measurement** - Service specific approaches will have been developed and implemented (with support of database) in individual projects with strong linkages to Theories of Change - these will be used in marketing materials.

**Develop training, advocacy and mentoring** - We will have scoped funding opportunities and submitted bids to build on Lottery work. We will have developed advocacy services to be aligned to the Advocacy Code of Practice and ensured staff competency and confidence in this.

#### **Be the voice of people facing disabling barriers, driving change in society**

**Legitimate and recognised voice** - We will have strengthened internal service specific forums to ensure we are hearing and responding to the views of people connected to our organisation.

**Legitimate and recognised voice** - We will have conducted specific topic based research and participatory research (alone and in partnership with other organisations), collated themes from a variety of sources and reported on these to decision making forums and the wider public. We will have engaged and influenced the terms and conditions available locally to actively engage with Experts by Experience.

**Legitimate and recognised voice** - We will have had a visible presence in disability specific Partnership Boards and influenced the redesign of forums and the voice of people in the development of the Integrated Care System.

## INCLUSION GLOUCESTERSHIRE

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

**Be the voice of people facing disabling barriers, driving change in society - continued**

**People with lived experience are central to decision making** - We will ensure internal task and finish groups will be made up of people with mixed experiences and will have ensured that Board members are supported to fully influence decision making.

**Peer Support Offer** - We will have increased the number of peer supporters/mentors and the range of opportunities that they engage with.

**Develop Training and awareness in relation to the social model of disability and safe and equal access** - We will have delivered Disability Awareness training and ensured ongoing awareness through internal and external forums.

**Grow and expand our offer**

**Diversify** - We will have developed key strategic partnerships with organisations working with those from diverse communities as part of CMHT and wider engagement/research work resulting in increased engagement from those from diverse communities in our offer.

**Diversify** - We will have implemented training and resources for the team to better support diverse and minoritised communities. This may include training and support around working in culturally sensitive and respectful ways.

**Grow in Reach** - health inequalities - We will have undertaken research and specific projects to understand and begin to tackle health inequalities and improve people's experiences, working alongside partners as appropriate.

**Grow in Reach** - Employment Support -We will have identified future opportunities for potential employment support funding and partnership development with educational providers and national projects.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The trustees, who are also the directors for the purpose of company law, are listed on page 1 of these financial statements.

Two directors were employed by the charity in other roles. All of the other directors give their time voluntarily and receive no benefits from the charity.

The organisation strives to ensure the composition of the board of directors reflects the community it serves including directors with lived experience of disabling barriers. A third of the directors retire by rotation at each Annual General Meeting and are eligible for re-election. Directors co-opted during the year and newly proposed nominees are also eligible for election at the Annual General Meeting.

The board of directors is responsible for setting the strategic direction of the charity and delegates the implementation of this policy to the Chief Executive, Senior Leadership Team and managers. Performance is kept under review at regular board meetings where the directors receive operational and financial reports.

The board of directors receives an induction pack outlining roles and responsibilities of trustees, and with background to the charity. Training on disability awareness and safeguarding is offered to all trustees, as is an introduction to the role of a trustee. Additional training and mentoring are offered as required and the Chair and Deputy Chair regularly support the wider board in 1 to 1 sessions.

Trustees delegate day-to-day management of the charity to the Chief Executive Officer, Vicci Livingstone-Thompson.

**Procedures and policies**

The charity maintains standing policies and procedures covering its duties and responsibilities including:

A wide range of HR policies  
Anti-Bribery and Corruption  
Business Continuity Plan  
Code of Conduct  
Complaints and Compliments  
Confidentiality  
Conflict of Interest  
Data Protection  
Environmental  
Equal Opportunities  
Grievance  
Health and Safety  
Internal Financial Controls and Procedures  
IT Communications and Usage  
Lone Working  
Risk Management  
Safeguarding  
Social Media  
Volunteer and Whistleblowing.

Pay and remuneration for the charity's Senior Leadership Team is set by the board of directors. All staff, including the Senior Leadership Team, have pay rates that are benchmarked against the National Joint Council for Local Government Services (NJC) pay scales. Pay rates are reviewed, but not necessarily increased, annually.

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

Partnership working is crucial to Inclusion Gloucestershire and we are proud to have linked with several key organisations in 2021/22 including:

Access Social Care  
Active Gloucestershire  
Active Impact  
Barnwood Trust  
Building Circles  
Camphill Village Trust  
Cheltenham Borough Homes  
Coventry Building Society  
Disability Rights UK  
Family Partnership Solutions  
Friendship Cafe  
GEM Project  
Gloucester Cathedral  
Gloucestershire Action for Refugees and Asylum Seekers  
Gloucestershire Clinical Commissioning Group  
Gloucestershire County Council,  
Gloucestershire Deaf Association  
Gloucestershire Domestic Abuse Support Service  
Gloucestershire Health and Care NHS Foundation Trust  
Gloucestershire Hospitals NHS Foundation Trust  
Gloucestershire Safeguarding Adults Board  
Health Education England  
Kingfisher Treasure Seekers  
Leonard Cheshire  
NHS England and NHS Improvement  
PoHWER  
Recovery College  
The Independence Trust  
The National Lottery  
The Nelson Trust  
The Salvation Army  
The University of Bath  
The University of Gloucestershire

**Risk assessment**

2021/22 saw the organisation face ongoing risks posed by the pandemic, combined with wider challenges faced by the voluntary and community sector, and global issues creating new and unique circumstances. Key risks are summarised below:

**COVID-19**

The pandemic created risks around the health and safety of our staff, volunteers and people who use our services. Ongoing changes to restrictions and new lockdowns this year meant that the action taken by us to mitigate risk had to be constantly reviewed and updated throughout the year. Aside from health and safety, the pandemic created risk around our ability to deliver to contracts, retain funding and maintain a reputation of operating safely and effectively. The pandemic had an impact on wellbeing beyond physical health and safety, and we continued to see a higher than normal rate of staff turnover this year.

**Financial**

More broadly, we faced risks due to short term funding (contracts of 1 year or less), austerity and shrinking Local Authority budgets. The war in Ukraine in the latter part of the financial year and rising fuel prices began to have an impact on costs that would continue into the following year. This brought challenges due to the unprecedented rate of inflation not being matched by rises in contract value.

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk assessment - continued**

**Risks to our people**

Aside from the risks re COVID-19, we were conscious of the risk of burnout due to ongoing change for our team. The team worked tirelessly throughout the pandemic, but working remotely, supporting individuals 1 to 1 rather than in groups, and responding to changing guidelines, created huge amounts of additional work. Supporting disabled people through increasingly challenging life circumstances, brought about by growing inequalities, also created additional stress and trauma for some of our team.

**Risks to people who face disabling barriers**

We saw increased risks and a disproportionate impact of the pandemic, wider health and wellbeing inequalities and financial pressures on many of the individuals we exist to support. In some of our projects this resulted in us supporting individuals with increasingly complex levels of unmet need. As an organisation, we need to support individuals safely, work to meet unmet demand where we can, and continue to be a voice for people facing disabling barriers.

**Managing risk**

The operational team and Board monitor risk by keeping an organisational Risk Register, which is reviewed and updated monthly by the Senior Leadership Team and reported on to the Board who hold an oversight.

The Risk Register covers risks in the following categories, along with risk ratings, owners, and mitigating action:

- Financial
- Leadership and governance
- Reputation
- Operational delivery
- Statutory, regulatory, legal
- Business information systems and governance
- HR
- Project specific controls are in place to provide reasonable assurance against fraud and error.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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

**AUDITORS**

The auditors, Andorran Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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 15 December 2022 and signed on its behalf by:

A Cotterill - Trustee



## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INCLUSION GLOUCESTERSHIRE**

### **Opinion**

We have audited the financial statements of Inclusion Gloucestershire (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

### **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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INCLUSION GLOUCESTERSHIRE**

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

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 a Report of the Independent Auditors 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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiries of management including a pre audit meeting;
- obtaining and reviewing supporting documentation of policies concerning the laws and regulations applicable to the charity's business;
- understanding how the charitable company complies with its regulatory framework by making enquiries of management ;
- considering the culture inherent in the company and whether this represents a culture of honesty and ethical behaviour with a strong emphasis of detection and prevention of fraud.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF INCLUSION GLOUCESTERSHIRE**

### **Auditors' responsibilities for the audit of the financial statements - continued**

We assessed the susceptibility of the charitable company's financial statements to material misstatement and considered how fraud might occur. The audit procedures performed included, but were not limited to:

- challenging management assumptions and estimates;
- identifying and testing unusual journal entries;
- assessing how the relevant laws and regulations have been complied with and noting any instances of non compliance;
- reviewing the financial statements for compliance with relevant Accounting Standards and accounting legislation applicable to a charity;
- considering how those charged with governance have addressed the possibility of an override of essential controls or other influence over the financial reporting processes.

In addition, we also considered other non financial laws relevant to the charitable company. These do not necessarily have a direct influence on the financial statements but might affect the charitable company's ability to operate.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Roger Downes FCA (Senior Statutory Auditor)  
for and on behalf of Andorran Limited  
6 Manor Park Business Centre  
Mackenzie Way  
Cheltenham  
Gloucestershire  
GL51 9TX

15 December 2022

**INCLUSION GLOUCESTERSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	6,974	-	6,974	17,916
<b>Charitable activities</b>					
Charitable activities		626,580	116,582	743,162	495,037
Investment income	3	8,992	-	8,992	15,566
Other income		6,825	-	6,825	2,241
<b>Total</b>		<u>649,371</u>	<u>116,582</u>	<u>765,953</u>	<u>530,760</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Charitable activities		<u>582,118</u>	<u>128,013</u>	<u>710,131</u>	<u>465,018</u>
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	16	<u>67,253</u> <u>(44,720)</u>	<u>(11,431)</u> <u>44,720</u>	<u>55,822</u> <u>-</u>	<u>65,742</u> <u>-</u>
<b>Net movement in funds</b>		<u>22,533</u>	<u>33,289</u>	<u>55,822</u>	<u>65,742</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>262,511</u>	<u>-</u>	<u>262,511</u>	<u>196,769</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>285,044</u></u>	<u><u>33,289</u></u>	<u><u>318,333</u></u>	<u><u>262,511</u></u>

The notes form part of these financial statements

# INCLUSION GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL POSITION 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	9,832	-	9,832	17,880
Investments	13	84,121	-	84,121	77,438
		<u>93,953</u>	<u>-</u>	<u>93,953</u>	<u>95,318</u>
<b>CURRENT ASSETS</b>					
Debtors	14	107,829	-	107,829	42,124
Cash at bank and in hand		220,795	33,289	254,084	217,128
		<u>328,624</u>	<u>33,289</u>	<u>361,913</u>	<u>259,252</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(137,533)	-	(137,533)	(92,059)
		<u>191,091</u>	<u>33,289</u>	<u>224,380</u>	<u>167,193</u>
<b>NET CURRENT ASSETS</b>					
		<u>191,091</u>	<u>33,289</u>	<u>224,380</u>	<u>167,193</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>285,044</u>	<u>33,289</u>	<u>318,333</u>	<u>262,511</u>
<b>NET ASSETS</b>					
		<u>285,044</u>	<u>33,289</u>	<u>318,333</u>	<u>262,511</u>
<b>FUNDS</b>	16				
Unrestricted funds:					
General fund				61,137	68,690
Designated Fund - Budget Deficit				-	3,490
Designated Fund - Dilapidations				20,000	20,000
Designated Fund - Core Costs				154,160	134,082
Designated Fund - Delayed Expenditure				49,747	36,249
				<u>285,044</u>	<u>262,511</u>
Restricted funds				<u>33,289</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<u>318,333</u>	<u>262,511</u>

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 15 December 2022 and were signed on its behalf by:

A Cotterill - Trustee

The notes form part of these financial statements

**INCLUSION GLOUCESTERSHIRE**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	34,647	146,483
Net cash provided by operating activities		<u>34,647</u>	<u>146,483</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(1,677)
CCLA movement		(6,683)	(13,262)
Interest received		8,992	15,566
Net cash provided by investing activities		<u>2,309</u>	<u>627</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>36,956</u>	<u>147,110</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>217,128</u>	<u>70,018</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>254,084</u></u>	<u><u>217,128</u></u>

The notes form part of these financial statements

# INCLUSION GLOUCESTERSHIRE

## NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	55,822	65,742
<b>Adjustments for:</b>		
Depreciation charges	8,048	7,976
Interest received	(8,992)	(15,566)
(Increase)/decrease in debtors	(65,705)	60,061
Increase in creditors	45,474	28,270
<b>Net cash provided by operations</b>	<u>34,647</u>	<u>146,483</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank and in hand	217,128	36,956	254,084
	<u>217,128</u>	<u>36,956</u>	<u>254,084</u>
<b>Total</b>	<u>217,128</u>	<u>36,956</u>	<u>254,084</u>

The notes form part of these financial statements

## INCLUSION GLOUCESTERSHIRE

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

#### 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The charitable company relies on external funding to cover its core costs and, despite having built up reserves in recent years, it continues to seek new and extended funding for that purpose. In the past twelve months and since the year-end, the charitable company has continued the provision of core charitable activities and has managed to retain reserves at or above target levels.

The Board has set aside designated funds to cover the cost of dilapidations and three months' core costs. The Board has also considered the funding requirements for a period of more than twelve months from the date of approval of these financial statements and concluded that, taking into account uncertainties created by matters such as the recent coronavirus pandemic and other global economic factors that are outside their control, they have and/or will be able to generate sufficient funding to continue operations throughout that period and beyond. As a result of these conclusions, the Board considers the charitable company to be a going concern and has prepared the financial statements on that basis.

##### **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.

Grant income is recognised in the period for which it covers expenditure. Donations and investment income are recognised as income on receipt.

##### **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.

Short leasehold	- Over the period of the lease
Office equipment	- 25% on cost

Expenditure on software and website development is written off in the year that it is incurred.

##### **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.



# INCLUSION GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 1. ACCOUNTING POLICIES - continued

#### Fund accounting

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

#### Investment valuation

Investments are held at open market value at the year end date.

### 2. DONATIONS AND LEGACIES

	31.3.22 £	31.3.21 £
Donations	6,974	17,916

### 3. INVESTMENT INCOME

	31.3.22 £	31.3.21 £
Deposit account interest	2,309	2,304
Unrealised gains/losses on investments	6,683	13,262
	<u>8,992</u>	<u>15,566</u>

### 4. INCOME FROM CHARITABLE ACTIVITIES

	Activity 31.3.22 £	31.3.21 £
Grants	Charitable activities 743,162	495,037

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

	31.3.22 £	31.3.21 £
Quality Checking	175,882	160,119
Engagement	145,584	86,124
Other Grants	80,742	26,735
HUBS	70,395	61,180
Training and Development	68,733	51,473
MHELO	47,174	13,668
Dramatic Change	46,361	38,454
Barnwood	40,000	-
GEM	39,498	33,225
LD Partnership Board	17,126	15,000
LEDER	11,667	5,419
Coronavirus Job Retention Scheme	-	3,640
	<u>743,162</u>	<u>495,037</u>

# INCLUSION GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activities	691,185	18,946	710,131

### 6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22 £	31.3.21 £
Staff costs	478,029	342,740
Insurance	5,364	3,062
Telephone	2,881	7,799
Postage and stationery	4,746	5,180
Advertising	-	945
Sundries	2,397	1,215
Travel and subsistence	6,063	1,724
Computer costs	19,944	18,988
Room hire	7,722	1,387
Recruitment and training	7,884	6,640
Rent and rates	29,108	27,669
Repairs and renewals	7,921	2,241
Cleaning	55	974
Project costs	87,919	14,338
Website costs	20,699	930
Utility costs	2,405	4,232
Bad debts	-	1,951
Depreciation	8,048	7,976
	691,185	449,991

### 7. SUPPORT COSTS

	Governance costs £
Charitable activities	18,946

Support costs, included in the above, are as follows:

#### Governance costs

	31.3.22 Charitable activities £	31.3.21 Total activities £
Auditors' remuneration	4,173	3,540
Accountancy fees	9,268	5,665
HR and consultancy	5,505	5,822
	18,946	15,027

# INCLUSION GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Auditors' remuneration	4,173	3,540
Depreciation - owned assets	8,048	7,976
	<u>12,221</u>	<u>11,516</u>

### 9. TRUSTEES' REMUNERATION AND BENEFITS

Remuneration of £6,435 (2021: £6,392) was paid to two of the trustees during the year for work carried out in their employment roles, in accordance with the powers in the Articles of Association. None of the trustees received any remuneration for their services as acting as a trustee. Both of these trustees resigned on 1 March 2022.

#### Trustees' expenses

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

### 10. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	478,029	342,740
	<u>478,029</u>	<u>342,740</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
	55	37
Charity staff	<u>55</u>	<u>37</u>

No employees received emoluments in excess of £60,000.

### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

There were no restricted funds reported for the year to 31 March 2021 and therefore all movements related to unrestricted funds.

# INCLUSION GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 12. TANGIBLE FIXED ASSETS

	Short leasehold £	Office equipment £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	24,386	16,801	41,187
<b>DEPRECIATION</b>			
At 1 April 2021	12,508	10,799	23,307
Charge for year	4,597	3,451	8,048
At 31 March 2022	17,105	14,250	31,355
<b>NET BOOK VALUE</b>			
At 31 March 2022	7,281	2,551	9,832
At 31 March 2021	11,878	6,002	17,880

### 13. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2021	77,438
Revaluations	6,683
At 31 March 2022	84,121
<b>NET BOOK VALUE</b>	
At 31 March 2022	84,121
At 31 March 2021	77,438

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

	Listed investments £
Valuation in 2022	6,683
Valuation in 2021	13,262
Valuation in 2020	(2,099)
Valuation in 2019	4,848
Valuation in 2018	(1,573)
Cost	63,000
	84,121

**INCLUSION GLOUCESTERSHIRE**

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

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade debtors	97,428	29,853
Other debtors	3,231	-
Prepayments and accrued income	7,170	12,271
	<u>107,829</u>	<u>42,124</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade creditors	16,658	6,710
Social security and other taxes	-	5,107
Other creditors	1,751	10,680
Accruals and deferred income	119,124	69,562
	<u>137,533</u>	<u>92,059</u>

**16. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	68,690	103,502	(111,055)	61,137
Designated Fund - Budget Deficit	3,490	-	(3,490)	-
Designated Fund - Dilapidations	20,000	-	-	20,000
Designated Fund - Core Costs	134,082	-	20,078	154,160
Designated Fund - Delayed Expenditure	36,249	(36,249)	49,747	49,747
	<u>262,511</u>	<u>67,253</u>	<u>(44,720)</u>	<u>285,044</u>
<b>Restricted funds</b>				
GEM	-	-	4,399	4,399
Lottery	-	(11,431)	40,321	28,890
	<u>-</u>	<u>(11,431)</u>	<u>44,720</u>	<u>33,289</u>
<b>TOTAL FUNDS</b>	<u>262,511</u>	<u>55,822</u>	<u>-</u>	<u>318,333</u>

# INCLUSION GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	649,371	(545,869)	103,502
Designated Fund - Delayed Expenditure	-	(36,249)	(36,249)
	649,371	(582,118)	67,253
<b>Restricted funds</b>			
Lottery	116,582	(128,013)	(11,431)
<b>TOTAL FUNDS</b>	<u>765,953</u>	<u>(710,131)</u>	<u>55,822</u>

### Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	34,031	65,742	(31,083)	68,690
Designated Fund - Budget Deficit	42,738	-	(39,248)	3,490
Designated Fund - Dilapidations	20,000	-	-	20,000
Designated Fund - Core Costs	100,000	-	34,082	134,082
Designated Fund - Delayed Expenditure	-	-	36,249	36,249
	<u>196,769</u>	<u>65,742</u>	<u>-</u>	<u>262,511</u>
<b>TOTAL FUNDS</b>	<u>196,769</u>	<u>65,742</u>	<u>-</u>	<u>262,511</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	530,760	(465,018)	65,742
<b>TOTAL FUNDS</b>	<u>530,760</u>	<u>(465,018)</u>	<u>65,742</u>

### Details of Designated Funds

#### Budget Deficit

At 31 March 2021, reserves were set aside to cover the budgeted deficit for 2021-22. A surplus is budgeted for 2022-23 and therefore no designated fund for this purpose is required at 31 March 2022.

#### Dilapidations

Funds set aside for dilapidations to the premises under the current lease.

## INCLUSION GLOUCESTERSHIRE

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

#### 16. MOVEMENT IN FUNDS - continued

##### Details of Designated Funds - continued

###### Core Costs

Reserve to cover three months core running costs in line with Charity Commission guidance.

###### Delayed Expenditure

Funds that could not be spent against contracts but that are required in 2022-23 to deliver delayed activity.

##### Details of Restricted Funds

###### Going the Extra Mile (GEM) Employment Support Project

Income received in advance to be spent on wage and project costs to deliver 1-1 employment support.

###### Lottery funded projects - Drama Group, Training and Volunteering and Advocacy

Unspent income on a three-year project to be spent on additional and extended delivery of the provision of a drama group, training, supported volunteering and non-statutory advocacy, as agreed with the funder.

##### Transfers between funds

Transfers between designated funds are made to/from the General Fund to reflect the balances determined annually by the trustees to be required for individual designated funds.

The transfers to restricted funds in the year to 31 March 2022 are to recognise that these balances were not shown against restricted funds in the year to 31 March 2021 but actually relate to restricted activities that are reported as such in 2021-22.

#### 17. CONTINGENT LIABILITIES

Various funders retain the right to claw back grants should the use of the funds not be in accordance with the terms of the grant. In the opinion of the trustees, no such liability exists at the year end.

#### 18. RELATED PARTY DISCLOSURES

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