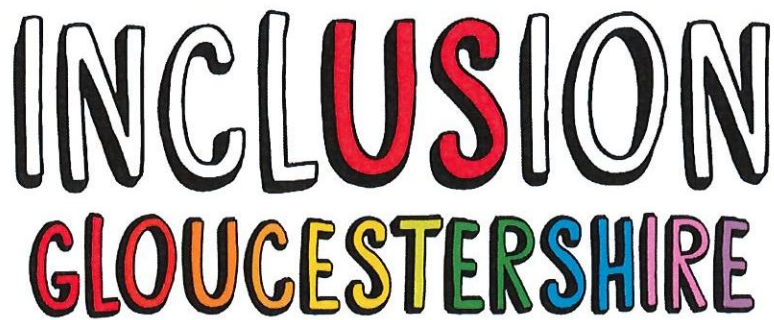


REGISTERED COMPANY NUMBER: 10143162 (England and Wales)
REGISTERED CHARITY NUMBER: 1171559

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
INCLUSION GLOUCESTERSHIRE



BIGGER DREAMS ► BETTER LIVES ► BRIGHTER FUTURES

Andorran Limited (Statutory Auditor)
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 2023

TRUSTEES	R Amos J A Beech (resigned 30.11.22) A Cotterill P Cullen K Elliott J L Hincks R J Lewis A Wala J K R Wotherspoon P S Yeatman G Mockford (resigned 9.6.22) R Mockford S Goddard R Govan
REGISTERED OFFICE	Railway House Bruton Way Gloucester Gloucestershire GL1 1DG
REGISTERED COMPANY NUMBER	10143162 (England and Wales)
REGISTERED CHARITY NUMBER	1171559
AUDITORS	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 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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;
- empowering and supporting people who face disabling barriers 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 61, the majority of whom have lived experience of disabling barriers, and over the year was also delivered by 27 volunteers. Volunteers contributed to the running of Hubs and social activities, provision of peer mentoring, chairing of the MHELO (Mental Health Experience Led Opportunities) peer-support network, support with marketing, day-to-day office support, research, business planning and building maintenance.

INCLUSION GLOUCESTERSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities - work undertaken during the year

Inclusion Gloucestershire delivered to five key project strands in 2022/23:

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 31st March 2023, this area of work employed 20 part time staff, or 5.2 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 2022/23 we continued delivering our two existing drama groups in Gloucester and the Forest of Dean, and set up four new groups in Painswick, Cirencester, Stroud and Cheltenham.
- 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 four films about Hate Crime, which have also been used to support the delivery of training.
- We also created three **forum theatre** pieces to train a variety of professionals including police, health and social care workers.
- We continued to deliver co-designed training for the **Oliver McGowan Mandatory Training in Learning Disabilities and Autism**, in partnership with Gloucestershire Health and Care NHS Foundation Trust (the lead partner) and Family Partnership Solutions. The Tier 1 training that we had developed as part of the trial was selected to be the national model, so this year as well as delivering Tier 1 and Tier 2 training, we developed a Train the Trainer package designed to teach others how to deliver Tier 1 training.
- We also deliver bespoke **training** packages. This included training for staff to support disabled people to become more physically active, training for healthcare workers to support people with learning disabilities who are receiving cancer treatment, and training for statutory organisations around inclusive practice.
- 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 (Going the Extra Mile) project, Community Mental Health Transformation project (CMHT), supported volunteering and advocacy. As of 31st March 2023, this area of work employed 26 part time staff, or 6.8 full time equivalent staff.

- Our **Inclusion Hubs** in Gloucester, Coleford and Cheltenham, and our women's only Wellbeing Hub delivered from the Friendship Café, 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 lot more!
- **MHELO** is a peer-led support network for people with current or past mental health challenges. Work in 22/23 included distribution of a self-care toolkit to support individuals to manage their mental health, and a range of engagement activities around issues that the group had identified as priorities to them; specifically benefits, digital inclusion, Community Mental Health Transformation and experience with GPs.
- We were a partner in the **GEM project** and employed a Navigator Developer to work 1 to 1 with people with disabilities or impairments to move them towards work, training or education. With the GEM project ending in Quarter 4 of the year, we started working more closely with the Forwards team at Gloucestershire County Council, and our GEM Navigator Developer retained employment by beginning a secondment in January with this team.
- 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.
- This was the second year of the three-year Community Mental Health Transformation project, in which we are supporting coproduction of the transformation of community mental health services in Gloucestershire. Work this year included engagement events in the Forest of Dean to support the coproduction of a new localised model, involvement and support of the People's Representation Action Board, comprised of lived experience representatives, voluntary sector representatives and statutory partners, and providing feedback on engagement to support work on annual health checks and a new person centred planning tool.

INCLUSION GLOUCESTERSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

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

- 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. These are the most common themes for advocacy referrals in this year:



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 31st March 2023, this area of work employed 17 part time staff, or 4 full time equivalent staff.

- In 2022/23 Inclusion Gloucestershire carried out 138 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 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.
- This year we also undertook directly commissioned **Access Audits**, assessing and advising on the accessibility of visitor attractions, retail, hospitality and outdoor spaces.

INCLUSION GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities - work undertaken during the year (continued)

Research, Strategy and Partnerships - work to ensure that the voice of people facing disabling barriers is heard and actively influencing change. As of 31st March 2023, this area of work employed four part time staff, or 0.72 full time equivalent staff.

- Further work was carried out to analyse and share findings from the coproduced **survey** that was undertaken in 2021 to understand the key priorities and worries of disabled people in Gloucestershire. Four further reports were written and shared this year. These included specific asks and recommendations to make life better for people facing disabling barriers. We met with commissioners from social care, health and housing to discuss the findings from the survey and agree specific areas where action is needed.
- Our new coproduced **Three-Year Strategy** was launched, identifying key areas for the organisation to focus on based on wider context, and the priorities of the people we represent.
- Existing **partnerships** were strengthened, and new partnerships formed with new partnership projects being delivered through Drama, Film, Quality Checking, Advocacy, CMHT and Training projects.

Health and Wellbeing - work to address health inequalities and encourage prevention and early support. As of 31st March 2023, this area of work employed 12 part time staff, or 2.3 full time equivalent staff.

- In 2022/23 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 cases each month to ensure that the voice of people with a learning disability and/or autism is central to the process. Our work includes 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 engage with a thriving network of self-advocacy organisations and self-advocates with lived experience of learning disability or autism across the South West. The group have monthly meetings and collate key themes that are fed back to NHS England to influence health commissioning. This year we recorded our first podcast, to be launched the following year.
- 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 2022/23 work culminated on our project to **evaluate the effectiveness of a range of advocacy services** across the South West, commissioned by NHS England and NHS Improvement.
- We undertook work this year with health partners to support awareness of and compliance with **Accessible Information Standards**.

Training and Development

- By the end of this year, we had delivered Oliver McGowan training to over 4600 people, and delivered Train the Trainer training to 111 people.
- 264 people were in receipt of training (other than Oliver McGowan training) this year. Courses were delivered in both online and face to face format and included:
 - Reasonable Adjustment
 - Understanding Hate Crime
 - Easy Read
 - Inclusive Communications
 - Bespoke training for specific organisations
- A total of 132 members (95 new this year) attended the drama groups this year.
- 11 films or plays were produced.

INCLUSION GLOUCESTERSHIRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities - work undertaken during the year - training and development (Continued)

Feedback on our training:



Feedback on the drama groups:

"The drama group has provided me with stability while I've been in a mentally exhausting place. It's let my mind calm down. That might sound ironic to other people but when I become a different character at drama, I can have a different mindset and let my mind overall cool down."

"Doing drama - it helps me have confidence in myself - I like to try different things."

"I feel it gives me more strength - it makes my brain more active. Most of the time I'm sitting down in the chair and standing up for drama makes me more active and I feel like I have more energy."

Engagement

- We ran 154 Hub sessions over the year, supporting 131 people in Quarters 1 and 2 and 81 people in Quarters 3 and 4.
- MHELO's membership increased by 22% to 60.
- We delivered 1 to 1 advocacy to 25 people who were newly referred to us, and continued providing support to 16 people who we had started supporting the previous year.
- In total we delivered 342.75 hours of 1 to 1 advocacy support, 229.5 hours of which were delivered by staff and 113.25 by peer mentor volunteers.
- We delivered 9 Speak Up group advocacy sessions, attended by 127 people.

Feedback from our Hubs:

"I always look forward to Wednesday because I know I have Hub on Wednesday"

"It's somewhere I can go and get away from it all and be me"

"Mondays and Wednesdays [when I attend the Hub] are the only days I really see people"

INCLUSION GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities - work undertaken during the year (continued)

Quality

- We delivered 138 units of Quality Checks over the year.
- We undertook 23 Access Audits over the year.

Feedback on our quality checks:

"Having an external, impartial and knowledgeable lens shone on your work, gives validation to what you do well, but it also highlights any blind spots or areas you can improve. The service users subsequently benefit from the "even better if" aspect of the report."

"It was a well organised, clearly explained process. The tone was encouraging and supportive. The feedback was constructive and insightful. Using the online Quality portal was very straightforward."

"It is good to have another perspective on the service we run and make improvements. Good communication and feedback was thorough."

Research, Strategy and Partnerships

We wrote four new reports, and used our findings to inform our new Three-Year Strategy and influence decision makers

Health and Wellbeing

- We quality assessed 26 LeDeR reviews.
- We coproduced a short film about Accessible Information Standards.
- In November 2022, we hosted a Coproduction Conference for organisations across the South West.++

List of abbreviations

The following abbreviations have been used in the report:

CMHT	-	Community Mental Health Transformation project
DPO	-	Disabled People's Organisation
GEM	-	Going the Extra Mile project
ICB	-	Integrated Care Board
LeDer	-	Learning from Lives and Deaths of Autistic People and People with Learning Disabilities
MHELO	-	Mental Health Experience Led Opportunities (mental health peer support network)
ULO	-	User Led Organisation

INCLUSION GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Financial review

Income for the year was £744,474 and total expenditure was £739,813 giving a surplus of £4,661 on the year. Direct pay costs accounted for 74% of the resources expended.

Closing reserves were £322,994 of which:

- £97,450 is unrestricted.
- £20,000 is held as designated for dilapidations to return the office building at St Michael's Court to its original state at the end of the lease (November 2023).
- £154,160 is held as free reserves equating to approximately 3 months running costs.
- £51,384 is designated for delayed expenditure, not incurred in this financial year but expected in 2023/24.

Reserves Policy

The directors have adopted a policy objective to hold free reserves which would enable the charity to materially continue its operations for 3 months and meet its obligations to suppliers and employees. The previous year's reserve level of £154,160 was maintained this year, 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 2022/23:

- Barnwood Trust, for funding a strategic partnership that enables us to do more work around research, strategy and influencing change;
- 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;
- Gloucestershire County Council for funding our work to research and create a film about advocacy services;
- Gloucestershire County Council for funding our Autistic Youth Forum;
- Health Education England and NHS England for funding our partnership work to design and deliver Oliver McGowan Mandatory Training;
- 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 ICB 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;
- South West Ambulance Trust for funding our work to evaluate the experiences of people with learning disabilities and autistic people;
- Gloucestershire Community Rail Partnership for funding Access Audit work;
- The ICB for funding our involvement in the VCS Strategic Partnership Board.

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.

INCLUSION GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FUTURE PLANS

2022 saw the launch of our Three-Year Strategy, with five strategic aims. Our business plan for 2023/24 highlights actions that we will take to achieve these aims in the second year of the strategy:

- 1. Deliver from strong foundations**
 - a. Develop fundraising and marketing capacity including implementing a Fundraising Strategy
 - b. Greater monitoring and impact measurement, facilitated by use of a new database
 - c. Monitor and improve accessibility of our own premises and information
 - d. Strengthen and improve support for staff, including around continuity of employment
- 2. Boost our sustainability**
 - a. Secure new multiyear contracts to replace those ending
 - b. Grow income generating work, particularly in training delivery
- 3. Strengthen and develop what we currently offer**
 - a. Support organisations and systems including the Integrated Care Board to embed meaningful coproduction
 - b. Embed coproduction standards internally and externally
 - c. Strengthen partnerships, especially with organisations working with ethnically diverse communities
 - d. Develop advocacy and mentoring work to meet increased demand
 - e. Develop progression pathways for our staff
 - f. Review and develop our Easy Read offer.
- 4. Be the voice of people facing disabling barriers, driving change in society**
 - a. Deliver specific topic based research and report on this
 - b. Increase the number of peer supporters/mentors we have and develop the offer.
 - c. Launch a neurodivergent peer support offer.
- 5. Grow and expand our offer**
 - a. Develop partnerships, increasing engagement with diverse communities
 - b. Implement training and resources for the team around diversity and cultural sensitivity
 - c. Review our own equality and diversity measures, seeking advice from a range of perspectives and expertise
 - d. Undertake bespoke research aimed at minoritized communities
 - e. Develop our Access Audits, with set income targets.

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.

INCLUSION GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

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, but stepped down to become co-opted directors without voting rights during the course of the year. 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 session.

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.

INCLUSION GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

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 2022/23 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
Glo-Active
Gloucester Cathedral
Gloucestershire Action for Refugees and Asylum Seekers
Gloucestershire Clinical Commissioning Group
Gloucestershire Community Rail Partnership
Gloucestershire County Council,
Gloucestershire Deaf Association
Gloucestershire Health and Care NHS Foundation Trust
Gloucestershire Hospitals NHS Foundation Trust
Gloucestershire Safeguarding Adults Board
Gloucestershire VCS Alliance
Health Education England
Healthwatch Gloucestershire
Kingfisher Treasure Seekers
Leonard Cheshire
NHS England and NHS Improvement
NHS Gloucestershire Integrated Care Board
PoHWER
Recovery College
The Independence Trust
The National Lottery
The National Trust
The Nelson Trust
The Resuscitation Council
The Salvation Army
The University of Bath
The University of Gloucestershire

INCLUSION GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk assessment

Key risks are summarised below.

Financial

Overtaking COVID-19, our highest rated risk this year was a loss of funding. We faced risks due to short term funding (contracts of 1 year or less), austerity, inflation and shrinking Local Authority budgets. Unprecedented rates of inflation not being matched by rises in contract value and cost of living pressures for stakeholders created further financial pressure.

Operational Delivery

Our second most significant risk this year was around operational delivery, with a higher likelihood of external factors (including extreme weather, financial pressures and the pandemic) affecting ability to deliver to contract. A lack of resources (in particular staff, due to sickness or vacancies in the team) to deliver to contract was another significant risk this year.

Information and data security

A risk that became increasingly relevant this year was information and data security, in particular the risk of a cyber attack, hack or loss of data through human error. The increasing sophistication of cyber attacks, combined with our growth and corresponding increased data handling, necessitated the introduction of more data security measures and training for staff.

Risks to our people

We were conscious of the risk of burnout due to ongoing change and covering vacancies/absences within our team. 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 cost of living 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

INCLUSION GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES' RESPONSIBILITY STATEMENT

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:

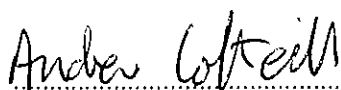
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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 15/12/2023 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 2023 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 2023 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 Trustees' Responsibilities Statement, 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. 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

Date: 18 December 2023

INCLUSION GLOUCESTERSHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,336	-	5,336	6,974
Charitable activities	4				
Charitable activities		559,793	159,906	719,699	743,162
Investment income	3	2,440	-	2,440	2,309
Other income	5	<u>16,999</u>	<u>-</u>	<u>16,999</u>	<u>6,825</u>
Total		<u>584,568</u>	<u>159,906</u>	<u>744,474</u>	<u>759,270</u>
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		<u>542,723</u>	<u>193,907</u>	<u>736,630</u>	<u>710,131</u>
Net gains/(losses) on investments		<u>(3,183)</u>	<u>-</u>	<u>(3,183)</u>	<u>6,683</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	<u>38,662</u> <u>(712)</u>	<u>(34,001)</u> <u>712</u>	<u>4,661</u> <u>-</u>	<u>55,822</u> <u>-</u>
Net movement in funds		37,950	(33,289)	4,661	55,822
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>285,044</u>	<u>33,289</u>	<u>318,333</u>	<u>262,511</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>322,994</u></u>	<u><u>-</u></u>	<u><u>322,994</u></u>	<u><u>318,333</u></u>

The notes form part of these financial statements

INCLUSION GLOUCESTERSHIRE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	4,619	-	4,619	9,832
Investments	14	<u>80,938</u>	<u>-</u>	<u>80,938</u>	<u>84,121</u>
		85,557	-	85,557	93,953
CURRENT ASSETS					
Debtors	15	62,227	-	62,227	107,829
Cash at bank and in hand		<u>357,076</u>	<u>-</u>	<u>357,076</u>	<u>254,084</u>
		419,303	-	419,303	361,913
CREDITORS					
Amounts falling due within one year	16	(181,866)	-	(181,866)	(137,533)
NET CURRENT ASSETS		<u>237,437</u>	<u>-</u>	<u>237,437</u>	<u>224,380</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>322,994</u>	<u>-</u>	<u>322,994</u>	<u>318,333</u>
NET ASSETS		<u>322,994</u>	<u>-</u>	<u>322,994</u>	<u>318,333</u>
FUNDS	17				
Unrestricted funds:					
General fund				97,450	61,137
Designated Fund - Dilapidations				20,000	20,000
Designated Fund - Core Costs				154,160	154,160
Designated Fund - Delayed Expenditure				<u>51,384</u>	<u>49,747</u>
				<u>322,994</u>	<u>285,044</u>
Restricted funds				<u>-</u>	<u>33,289</u>
TOTAL FUNDS				<u>322,994</u>	<u>318,333</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 15/12/2023 and were signed on its behalf by:

Andrew Cotterill
A Cotterill - Trustee

The notes form part of these financial statements

INCLUSION GLOUCESTERSHIRE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>101,692</u>	<u>34,647</u>
Net cash provided by operating activities		<u>101,692</u>	<u>34,647</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,141)	-
Sale of fixed asset investments		(3,183)	6,683
CCLA movement		3,184	(6,683)
Interest received		<u>2,440</u>	<u>2,309</u>
Net cash provided by investing activities		<u>1,300</u>	<u>2,309</u>
Change in cash and cash equivalents in the reporting period		<u>102,992</u>	<u>36,956</u>
Cash and cash equivalents at the beginning of the reporting period		<u>254,084</u>	<u>217,128</u>
Cash and cash equivalents at the end of the reporting period		<u><u>357,076</u></u>	<u><u>254,084</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 2023

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

	31.3.23 £	31.3.22 £
Net Income for the reporting period (as per the Statement of Financial Activities)	4,661	55,822
Adjustments for:		
Depreciation charges	6,353	8,048
Losses/(gain) on investments	3,183	(6,683)
Interest received	(2,440)	(2,309)
Decrease/(increase) in debtors	45,602	(65,705)
Increase in creditors	<u>44,333</u>	<u>45,474</u>
Net cash provided by operations	<u>101,692</u>	<u>34,647</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>254,084</u>	<u>102,992</u>	<u>357,076</u>
	<u>254,084</u>	<u>102,992</u>	<u>357,076</u>
Total	<u>254,084</u>	<u>102,992</u>	<u>357,076</u>

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Going concern

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 any 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.

Training income is recognised when an invoice is raised.

Room hire is recognised on receipt of the income.

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.

Investments

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

INCLUSION GLOUCESTERSHIRE

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

5. OTHER INCOME

	31.3.23	31.3.22
	£	£
Other income	<u>16,999</u>	<u>6,825</u>

Other income includes commissioned training, Access to Work, SMP and room hire.

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activities	<u>720,216</u>	<u>16,414</u>	<u>736,630</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Staff costs	549,557	478,029
Insurance	4,058	5,364
Telephone	4,656	2,881
Postage and stationery	4,816	4,746
Sundries	288	2,397
Travel and subsistence	7,105	6,063
Computer costs	31,348	19,944
Room hire	10,521	7,722
Recruitment and training	7,623	7,884
Rent and rates	27,617	29,108
Repairs and renewals	1,397	7,976
Project costs	47,227	87,919
Website costs	9,984	20,699
Utility costs	7,666	2,405
Depreciation	<u>6,353</u>	<u>8,048</u>
	<u>720,216</u>	<u>691,185</u>

8. SUPPORT COSTS

	Governance costs £
Charitable activities	<u>16,414</u>

INCLUSION GLOUCESTERSHIRE

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

8. SUPPORT COSTS - continued

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

Governance costs

	31.3.23 Charitable activities £	31.3.22 Total activities £
Auditors' remuneration	3,750	4,173
Accountancy fees	4,552	9,268
HR and consultancy	8,112	5,505
	<u>16,414</u>	<u>18,946</u>

9. NET INCOME/(EXPENDITURE)

There were no unusual items to report for either the current or comparative years.

10. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration was paid to any of the trustees during the year for work carried out in their employment roles, in accordance with the powers in the Articles of Association (2022: £6,435). None of the trustees received any remuneration for their services as acting as a trustee.

Trustees' expenses

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

11. STAFF COSTS

	31.3.23 £	31.3.22 £
Wages and salaries	<u>549,557</u>	<u>478,029</u>
	<u>549,557</u>	<u>478,029</u>

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

	31.3.23	31.3.22
Charity staff	<u>56</u>	<u>55</u>

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

INCLUSION GLOUCESTERSHIRE

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

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
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	<u>36,249</u>	<u>(36,249)</u>	<u>49,747</u>	<u>49,747</u>
	262,511	67,253	(44,720)	285,044
Restricted funds				
GEM	-	-	4,399	4,399
Lottery	<u>-</u>	<u>(11,431)</u>	<u>40,321</u>	<u>28,890</u>
	-	(11,431)	44,720	33,289
TOTAL FUNDS	<u>262,511</u>	<u>55,822</u>	<u>-</u>	<u>318,333</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	642,688	(545,869)	6,683	103,502
Designated Fund - Delayed Expenditure	<u>-</u>	<u>(36,249)</u>	<u>-</u>	<u>(36,249)</u>
	642,688	(582,118)	6,683	67,253
Restricted funds				
Lottery	<u>116,582</u>	<u>(128,013)</u>	<u>-</u>	<u>(11,431)</u>
TOTAL FUNDS	<u>759,270</u>	<u>(710,131)</u>	<u>6,683</u>	<u>55,822</u>

Details of Designated Funds

Budget Deficit

At 31 March 2023, reserves are being set aside to cover the budgeted deficit for 2023-24.

Dilapidations

Funds set aside for dilapidations to the premises under the lease at St. Michael's Court.

Core Costs

Reserve to materially 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 future years.

INCLUSION GLOUCESTERSHIRE

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

17. MOVEMENT IN FUNDS - continued

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.

18. 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.

19. RELATED PARTY DISCLOSURES

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