

Charity registration number 1171559

Company registration number 10143162 (England and Wales)

INCLUSION GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

INCLUSION GLOUCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Amos A Cotterill P Cullen K Elliott S Goddard R Govan J L Hincks R J Lewis R Mockford A Wala J K R Wotherspoon P S Yeatman	
Senior management	V Livingstone-Thompson	Chief Executive Officer
Charity number	1171559	
Company number	10143162	
Registered office	Railway House Bruton Way Gloucester Gloucestershire England GL1 1DG	
Auditor	BK Plus Audit Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX	

INCLUSION GLOUCESTERSHIRE

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INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

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

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:

- Six weekly 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;
- facilitating 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;
- providing training and checking quality of provision to support society to remove disabling barriers.

Work is undertaken by a staff team of 61, 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 peer-support network, support with marketing, day-to-day office support, research, business planning and building maintenance.

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Work undertaken during the year

Inclusion Gloucestershire delivered to five key project strands in 2023/24.

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 2024, this area of work employed 26 part time staff, or 5.1 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. The group focussed delivery in Gloucester and Stroud this year, with weekly sessions from April to January and fortnightly in February and March.

- We create issue based short films featuring disabled actors. They are an engaging, accessible and interesting way to deliver important messages. This year we released 13 films; 12 were short films about hate crime and incidents, and one was Highs and Lows: Relationship Stories (following different people's stories as they navigate the highs and lows of friendships and other relationships)

- The Gloucester drama group coproduced a **live performance** about hidden disability and the cost of living crisis, which was performed in St Mary de Crypt in May 2023. During June and July, members were also involved in performing in the Hi Street Festival (in collaboration with Artshape), a performance in Kings Square in Gloucester (in collaboration with Strike a Light), running workshops at The Big Health Day 2023, and coproducing a celebration event to showcase and reflect on the work of the Bigger Dreams, Better Lives, Brighter Futures project.

- 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). We delivered Tier 1 online training and Tier 2 face to face training to health and social care workers in Gloucestershire, and rolled out Train the Trainer courses to teach others to deliver Oliver McGowan training.

- We also deliver other **training** packages to help organisations remove disabling barriers. This included training on health awareness, Easy Read, safeguarding and training for health and social care students.

- 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, Community Mental Health Transformation (CMHT) project, supported volunteering and advocacy. As of 31st March 2024, this area of work employed 34 part time staff, or 8.3 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 lots more!

- **MHELO** is a peer-led support network for people with current or past mental health challenges. Work this year included updating and distributing 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 engagement with unpaid carers and self management of mental wellbeing. We also coproduced and shared a regular newsletter and monthly update emails, and coproduced the Mental Health and Wellbeing Stakeholder Event in January.

- Our dedicated Volunteer Coordinator provides **support to volunteers** to develop their skills, utilise their experience and boost our work in roles across the organisation.

- This was the third 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 with marginalized groups, engagement at Stakeholder events across five districts, involvement and support of the People's Representation Action Board, and providing feedback on engagement to support work on annual health checks and a new person centred planning tool.

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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- In line with our aim to do more work around **neurodivergence**, we launched **Life in the Mind** in 2023, a podcast and multimedia project that shares the lived experiences of neurodivergent people. We also delivered the first year of a new pilot, in partnership with the **Zig Zag** project, coproducing and delivering **peer mentoring** to late identified neurodivergent adults.
 - 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 2024, this area of work employed 23 part time staff, or 4.3 full time equivalent staff.

- In 2023/24 Inclusion Gloucestershire carried out 135 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.
- 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

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 2024, this area of work employed nine part time staff, or 1.3 full time equivalent staff.

- We designed and delivered a workshop for partner organisations to **share findings** from our research and explore how they could incorporate these into their work to remove disabling barriers.
- The delivery of a **research project** into the research priorities and barriers that minoritized communities face, and a further project evaluating barriers for young people in accessing a service.
- We joined and supported the running of a new cross-sector **Research Engagement Network**, Sharing the Power.

Health and Wellbeing – work to address health inequalities and encourage prevention and early support. As of 31st March 2024, this area of work employed 21 part time staff, or 3.4 full time equivalent staff.

- This year, 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.
- 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**. This year we also took on support to the **Physical Disability and Sensory Impairment Partnership Board**, working with the Co-Chair to plan agendas and run meetings.
- We started a new project this year, employing individuals with lived experience to **coproduce** projects with **NHS England** across the South West.
- 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 Tier 1 training to 1513 people, and delivered Train the Trainer training to 174 people
- 287 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:
 - Health Awareness
 - Easy Read
 - Simulation training for health and social care students
 - Safeguarding Level 2
 - Bespoke training for specific organisations
- A total of 47 members attended the drama groups.
- 91% of drama participants felt that they had developed skills and knowledge in drama, and 69% felt they had developed personal skills.
- 13 films were released and four live performances were delivered.

INCLUSION GLOUCESTERSHIRE

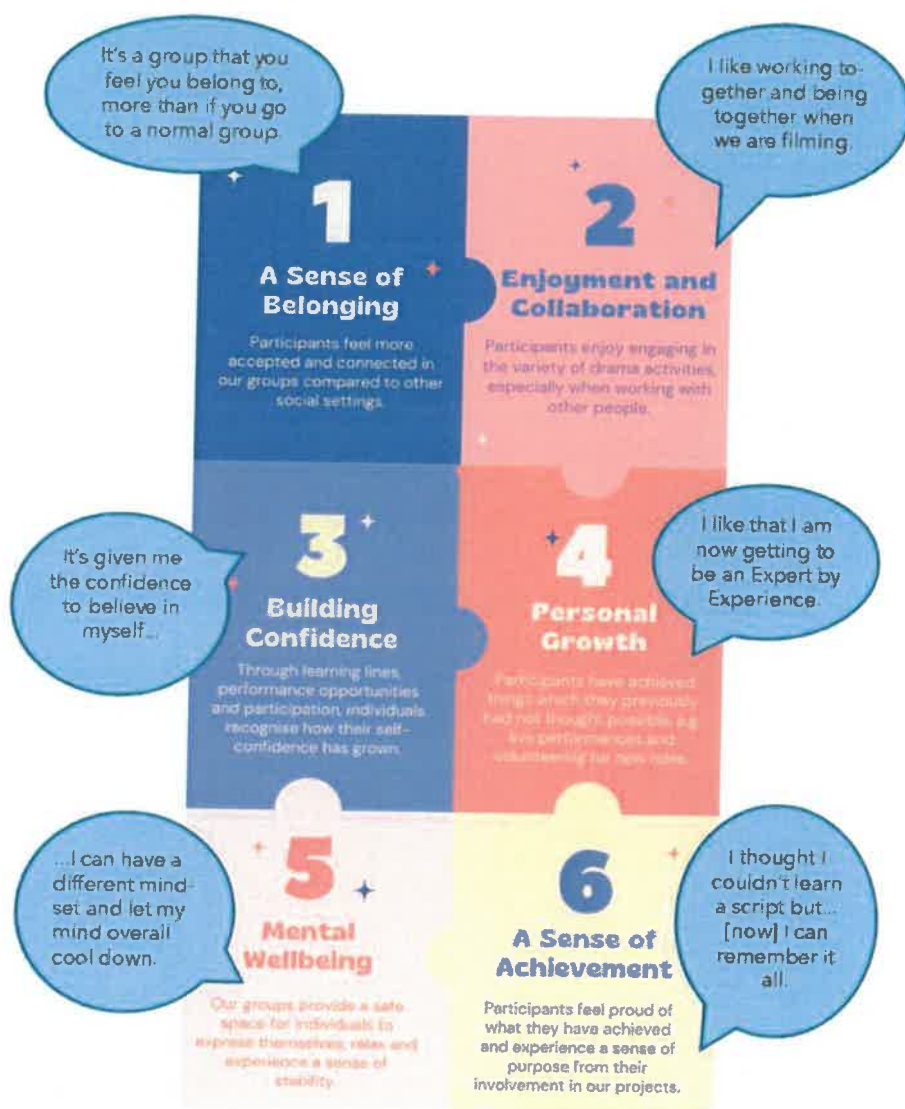
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Feedback on our training:

"Thank you Jon and congratulations! I thought it was a really good session. Safeguarding is always a tricky subject and 3 hours is a long time, but the fact that it was so interactive made it really interested and engaging for me 😊"

"The workshops themselves were fantastic – facilitated expertly by two personable and engaging leads, one of whom had lived experience and was able to provide insightful feedback on some of the participants initial attempts at Easy Read documentation."

Feedback on the drama groups:



INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Engagement

- We delivered 187 Hub activities over the year, supporting 87 people in Quarters 1 and 2 and 100 people in Quarters 3 and 4.
- MHELO's membership increased by 7% to 64, and social media reached 1,200 people.
- We shared 12 Life in the Mind podcasts between its launch in January 2023 and March 2024, and in that period received 29,000 video reviews on TikTok.
- We delivered 1 to 1 advocacy to 8 people who were newly referred to us and continued providing advocacy to 12 people who we had started supporting the previous year.
- Staff delivered 175.5 hours of 1 to 1 advocacy support.
- We delivered 10 Speak Up group advocacy sessions.

Feedback from our Hubs:

"I don't feel alone anymore, I have new friends and lots of exciting new interests"

Feedback on our advocacy:

"Inclusion Gloucestershire stayed with me the whole way through... Not being 'put down', side-lined, dismissed. Treated with honesty and respect, integrity, recognised for being myself as I am. No false hopes... together we prevailed."

Health and Wellbeing

- We quality assessed LeDeR reviews of 34 people's deaths.

Quality

- We delivered 135 units of Quality Checks over the year.
- We undertook 3 Access Audits over the year.

Feedback on our quality checks:

- *"During the visit, the team were respectful, friendly and approachable, putting the person we support, and the staff team, at ease."*
- *"The quality checking coordinator is an asset to the team. Such a pleasure to have her and the expert by experience at the setting. The coordinator was fair and realistic."*

Research, Strategy and Partnerships

- We delivered Research Champion training to 8 people from the Muslim community.
- We facilitated the newly formed Research Engagement Network, holding 20 meetings with partners.
- We used our research findings to hold a workshop to share data with partners to support them in their work and funding bids.

List of abbreviations

The following abbreviations have been used in this 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)
SLT – Senior Leadership Team
ULO – user led organisation

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Income for the year was £904,784 and total expenditure was £890,271 giving a surplus of £14,513 in the year. Direct pay costs accounted for 77% of the resources expended.

Closing reserves were £337,507 of which:

- £138,030 is unrestricted
- £154,160 is held as free reserves equating to 3 months running costs
- £45,317 is designated for delayed expenditure, not incurred in this financial year but expected in 2024/25.

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 2023/24:

- 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 Integrated Care Board 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 and Physical Disability and Sensory Impairment Partnership Board
- 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 National Lottery for funding our drama, training, volunteering and advocacy work
- The National Institute for Health Research, for funding our research into research priorities for minoritized communities
- 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
- Gloucestershire Community Rail Partnership for funding Access Audit work
- The ICB for funding our involvement in the VCS Strategic Partnership Board.

Investment policy

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

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Key risks are summarised below.

Financial

A significant risk this year was a loss of funding. We faced risks due to short term funding (contracts of 1 year or less), 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. This year we also undertook an office move in October 2023, which resulted in one off additional costs, but these had been planned for.

Operational Delivery

A further significant risk this year was around operational delivery, with the likelihood of external factors (including extreme weather, the office move) 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 continued to increase 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 (including a change in phone system and wider use of multifactor authentication) and training for staff. This year we had hoped to have an efficient database system supporting our data handling, but issues at the provider end meant that this was not operational for the full year.

Risks to our people

We were conscious of the risk of burnout due to ongoing change and covering vacancies/absences within our team. We undertook a review of the SLT structure and had a restructure in the second half of the year, creating a new Deputy CEO role and reconfiguring existing Director roles. Supporting disabled people through increasingly challenging life circumstances, brought about by growing inequalities, also created additional stress and trauma for some of our team. We introduced a new EAP (employee assistance programme) this year to try to mitigate some of these issues.

Risks to people who face disabling barriers

We continue to see increased risks and a disproportionate impact of 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

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

Our business plan for 2024/25 highlights actions that we will take to achieve the aims set out in the third year of our refreshed Three Year Strategy:

Make sure the voice of disabled people is louder, and creating change

- Represent disabled people in work around climate change and the cost of living
- Undertake widespread engagement work and research to understand and represent the priorities of people facing disabling barriers in Gloucestershire
- Develop and deliver our work around neurodivergence
- Grow and deliver our training offer in order to reduce disabling barriers

Work together to empower people and remove disabling barriers

- Support other organisations to work in a coproduced way through training and sharing standards
- Develop our peer support offer and scope opportunities to scale up our advocacy offer
- Create more marketing materials to better show the impact of our work
- Create a funding plan to guide our funding priorities

Be a strong organisation

- Move office and ensure accessibility
- Strengthen support and training for the staff team
- Develop and evidence progression pathways for staff
- Review our own equality and diversity measures, seeking advice from a range of perspectives and expertise
- Create frameworks for project management and project proposals

Be sustainable so we can make a positive difference for longer

- Secure further funding
- Develop our fundraising plans and capacity
- Fill funding gaps resulting from inflation
- Do further work around climate change

Get stronger and bigger, supporting more people

- Implement training and resources for the team around diversity and cultural sensitivity
- Map gaps and opportunities for geographic growth
- Focussed work on employment and with children and young people
- Develop, market and grow our membership.

Structure, governance and management

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.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Amos
A Cotterill
P Cullen
K Elliott
S Goddard
R Govan
J L Hincks
R J Lewis
R Mockford
A Wala
J K R Wotherspoon
P S Yeatman

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

Recruitment and appointment of trustees

All of the 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.

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

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

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

Remuneration policy

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

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

Partnership working is crucial to Inclusion Gloucestershire, and we are proud to have linked with several key organisations in 2023/24 including:

- Access Social Care
- Active Gloucestershire
- Active Impact
- Barnwood Trust
- Bath Spa University
- Building Circles
- Camphill Village Trust
- Cheltenham Borough Homes
- Coventry Building Society
- Disability Rights UK
- Family Partnership Solutions
- Friendship Café
- Glo-Active
- Gloucester Cathedral
- Gloucestershire Action for Refugees and Asylum Seekers
- Gloucestershire Community Rail Partnership
- Gloucestershire Constabulary
- Gloucestershire County Council
- Gloucestershire Deaf Association
- Gloucestershire Health and Care NHS Foundation Trust
- Gloucestershire Hospitals NHS Foundation Trust
- Gloucestershire Integrated Care Board
- 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 Institute for Health Research
- The National Lottery
- The National Trust
- The Nelson Trust
- The Resuscitation Council
- The Salvation Army
- The University of Bath
- The University of Gloucestershire
- The University of the West of England
- The Zig Zag project

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees responsibilities

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

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 year.

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

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

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Auditor

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited (formerly Andorran Limited) be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees report was approved by the Board of Trustees and signed on its behalf by:



A Wala

20 December 2024

INCLUSION GLOUCESTERSHIRE

INDEPENDENT AUDITOR'S REPORT

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 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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 *Auditor's 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INCLUSION GLOUCESTERSHIRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF INCLUSION GLOUCESTERSHIRE

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees report has been prepared in accordance with applicable legal requirements.

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 directors' report included within the Trustees report.

We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees report and from the requirement to prepare a strategic report.

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 purpose 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.

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

Owing to the inherent limitations of an audit, there is an unavoidable risk that, despite us planning and performing our audit in accordance with auditing standards, one or more material misstatements in the financial statements may have gone undetected by our audit. As with any audit, there is a high risk that irregularities and fraud will go undetected where they involve matters such as misrepresentations from management, collusion, deliberate omissions and override of controls. It is not the role of the auditor to prevent non-compliance and we cannot be expected to detect every instance of non-compliance with all laws and regulations.

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:

INCLUSION GLOUCESTERSHIRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF INCLUSION GLOUCESTERSHIRE

- enquiries of management including a pre audit meeting;
- obtaining and reviewing supporting documentation of policies concerning the laws and regulations applicable to the business;
- understanding how the 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.

We assessed the susceptibility of the 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 small company;
- 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 company. These do not necessarily have a direct influence on the financial statements but might affect the company's ability to operate.

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

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the 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 BK Plus Audit Limited

Chartered Certified Accountants
Statutory Auditor

20 December 2024

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

INCLUSION GLOUCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		funds	funds		funds	funds	
	Notes	2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	1,237	-	1,237	5,336	-	5,336
Charitable activities	4	823,881	69,546	893,427	559,793	159,906	719,699
Investments	5	2,594	-	2,594	2,440	-	2,440
Other income	6	200	-	200	16,999	-	16,999
Total income		827,912	69,546	897,458	584,568	159,906	744,474
Expenditure on:							
Charitable activities	7	820,725	69,546	890,271	542,723	193,907	736,630
Total expenditure		820,725	69,546	890,271	542,723	193,907	736,630
Net gains/(losses) on investments	12	7,326	-	7,326	(3,183)	-	(3,183)
Net income		14,513	-	14,513	38,662	(34,001)	4,661
Transfers between funds		-	-	-	(712)	712	-
Net movement in funds	9	14,513	-	14,513	37,950	(33,289)	4,661
Reconciliation of funds:							
Fund balances at 1 April 2023		322,994	-	322,994	285,044	33,289	318,333
Fund balances at 31 March 2024		337,507	-	337,507	322,994	-	322,994

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

INCLUSION GLOUCESTERSHIRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		750		4,619
Investments	15		88,264		80,938
			<u>89,014</u>		<u>85,557</u>
Current assets					
Debtors	16	103,109		62,227	
Cash at bank and in hand		296,706		357,076	
		<u>399,815</u>		<u>419,303</u>	
Creditors: amounts falling due within one year	17	(151,322)		(181,866)	
Net current assets			<u>248,493</u>		<u>237,437</u>
Total assets less current liabilities			<u>337,507</u>		<u>322,994</u>
Net assets			<u><u>337,507</u></u>		<u><u>322,994</u></u>
The funds of the charitable company					
Unrestricted funds			<u>337,507</u>		<u>322,994</u>
			<u><u>337,507</u></u>		<u><u>322,994</u></u>

The financial statements were approved by the Trustees on 20 December 2024


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Company registration number 10143162 (England and Wales)

INCLUSION GLOUCESTERSHIRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(62,964)		101,693
Investing activities					
Purchase of tangible fixed assets		-		(1,141)	
Investment income received		2,594		2,440	
Net cash generated from investing activities			2,594		1,299
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(60,370)		102,992
Cash and cash equivalents at beginning of year			357,076		254,084
Cash and cash equivalents at end of year			296,706		357,076

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Inclusion Gloucestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is Railway House, Bruton Way, Gloucester, Gloucestershire, GL1 1DG, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

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

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

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

1.4 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.

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 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.

1.6 Tangible fixed assets

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

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

Leasehold improvements	Over the period of the lease
Fixtures and fittings	25% on cost

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

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

1.7 Fixed asset investments

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

1.8 Taxation

The charity is exempt from corporation tax on its charitable activities.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	1,237	5,336

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds		funds	funds	
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Grants received						
Performance related grants	823,881	69,546	893,427	559,793	159,906	719,699

Performance related grants analysis

	Grants received 2024 £	Grants received 2023 £
Engagement	206,096	157,625
Quality Checking	188,725	186,682
Training and Development	176,250	72,305
HUBS	85,600	85,000
MHELO and CMHT	80,778	56,983
Other Grants	49,017	18,059
Barnwood	42,384	41,566
Dramatic Change	31,080	50,820
LD Partnership Board	18,497	15,515
LEDER	15,000	17,394
GEM	-	17,750
	893,427	719,699

5 Income from investments

	Unrestricted	Unrestricted
	funds	funds
	2024	2023
	£	£
Interest receivable	2,594	2,440

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	200	16,999

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	700,504	549,557
Depreciation	3,869	6,354
Computer costs	29,609	31,348
Travel and subsistence	8,516	7,105
Sundries	2,363	287
Insurance	4,399	4,058
Telephone	4,739	4,656
Postage and stationery	3,825	4,816
Room hire	11,332	10,521
Recruitment and training	7,288	7,623
Rent and rates	32,861	27,617
Repairs and renewals	25,489	1,397
Project costs	16,392	47,227
Website costs	18,252	9,984
Utility costs	5,437	7,666
	874,875	720,216
Share of support and governance costs (see note 8)		
Governance	15,396	16,414
	890,271	736,630
Analysis by fund		
Unrestricted funds	820,725	542,723
Restricted funds	69,546	193,907
	890,271	736,630

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	15,396	16,414
Analysed between:		
Audit fees	4,000	3,750
Accountancy	5,462	4,552
Legal and professional	5,934	8,112

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,000	3,750
Depreciation of owned tangible fixed assets	3,869	6,354

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	64	56
Employment costs		
	2024 £	2023 £
Wages and salaries	700,504	549,557

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	51,591	54,296

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	7,326	(3,183)

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
Cost			
At 1 April 2023	24,386	17,942	42,328
Disposals	(24,386)	-	(24,386)
At 31 March 2024	-	17,942	17,942
Depreciation and impairment			
At 1 April 2023	21,703	16,006	37,709
Depreciation charged in the year	2,683	1,186	3,869
Eliminated in respect of disposals	(24,386)	-	(24,386)
At 31 March 2024	-	17,192	17,192
Carrying amount			
At 31 March 2024	-	750	750
At 31 March 2023	2,683	1,936	4,619

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	80,938
Valuation changes	7,326
At 31 March 2024	88,264
Carrying amount	
At 31 March 2024	88,264
At 31 March 2023	80,938

	2024 £	2023 £
Investments at fair value comprise:		
Cost	63,000	(63,000)
Valuation in 2018	(1,573)	1,573
Valuation in 2019	4,848	4,848
Valuation in 2020	(2,099)	(2,099)
Valuation in 2021	13,262	13,262
Valuation in 2022	6,683	6,683
Valuation in 2023	(3,183)	(3,183)
Valuation in 2024	7,326	-
	88,264	80,938

There were no investment assets outside the UK.

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	99,113	54,964
Other debtors	2,400	9
Prepayments and accrued income	1,596	7,254
	103,109	62,227

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	11,007	5,129
Trade creditors	15,934	13,361
Other creditors	3,291	2,872
Accruals and deferred income	121,090	160,504
	<u>151,322</u>	<u>181,866</u>

18 Restricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Lottery	-	69,546	(69,546)	-	-
	<u>-</u>	<u>69,546</u>	<u>(69,546)</u>	<u>-</u>	<u>-</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
GEM	4,399	22,977	(28,088)	712	-
Lottery	28,890	136,929	(165,819)	-	-
	<u>33,289</u>	<u>159,906</u>	<u>(193,907)</u>	<u>712</u>	<u>-</u>

19 Unrestricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Dilapidations	20,000	-	(24,240)	4,240	-	-
Core Costs	154,160	-	-	-	-	154,160
Delayed Expenditure	51,384	-	(51,384)	45,317	-	45,317
General funds	97,450	827,912	(745,101)	(49,557)	7,326	138,030
	<u>322,994</u>	<u>827,912</u>	<u>(820,725)</u>	<u>-</u>	<u>7,326</u>	<u>337,507</u>

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
Dilapidations	20,000	-	-	-	-	20,000
Core Costs	154,160	-	-	-	-	154,160
Delayed Expenditure	49,747	-	-	1,637	-	51,384
General funds	61,137	584,568	(542,723)	(2,349)	(3,183)	97,450
	<u>285,044</u>	<u>584,568</u>	<u>(542,723)</u>	<u>(712)</u>	<u>(3,183)</u>	<u>322,994</u>

Details of Designated Funds

Dilapidations

Funds set aside for dilapidations to the former premises under the lease at St. Michael's Court. This fund was utilised in the current year.

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.

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.

20 Financial commitments, guarantees and 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.

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

22	Cash generated from operations	2024	2023
		£	£
	Surplus for the year	14,513	4,661
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,594)	(2,440)
	Fair value gains and losses on investments	(7,326)	3,183
	Depreciation and impairment of tangible fixed assets	3,869	6,354
	Movements in working capital:		
	(Increase)/decrease in debtors	(40,882)	45,602
	(Decrease)/increase in creditors	(30,544)	44,333
	Cash (absorbed by)/generated from operations	(62,964)	101,693

23	Analysis of changes in net funds
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The charitable company had no material debt during the year.