

Charity registration number 1171559

Company registration number 10143162 (England and Wales)

INCLUSION GLOUCESTERSHIRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

INCLUSION GLOUCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

R Amos
A Cotterill
S Goddard
R J Lewis
R Mockford
A Wala
J K R Wotherspoon
J Jones
R Clayton
E Scrivens
A Aitken

(Appointed 5 February 2025)
(Appointed 5 February 2025)
(Appointed 5 February 2025)
(Appointed 5 February 2025)

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

CONTENTS

	Page
Trustees report	1 - 13
Independent auditor's report	14 - 16
Statement of financial activities	17
Statement of financial position	18
Statement of cash flows	19
Notes to the financial statements	20 - 29

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

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 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 empower disabled people, and to remove disabling barriers in society. 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:

- 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 Managers Meetings
- Bi-monthly reports to the Board of Trustees
- Quarterly contract monitoring reports to funders and commissioners
- 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 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 the quality of provision to support society to remove disabling barriers.

Work is undertaken by a staff team of 80, the majority of whom have lived experience of disabling barriers, and over the year was also delivered by 28 volunteers. Volunteers contributed to the running of Hubs and our drama group, creation of films, provision of peer mentoring, the MHELO (Mental Health Experience Led Opportunities) peer-support network, support with one off events, day-to-day office support, research, creation of marketing materials and building maintenance.

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Inclusion Gloucestershire delivered to five key project strands in 2024/25:

Development – focused on developing and showcasing the skills of disabled people through drama, sharing information in accessible issue-based films, and delivering bespoke training. Over the year, this area of work employed 34 part time staff, or 5.1 full time equivalent staff.

- The Dramatic Change **Drama Group** is funded by the National Lottery and delivers advocacy through inclusive drama sessions for members facing disabling barriers. We delivered drama groups in Gloucester, the Forest of Dean (in partnership with Camphill Village Trust) and Painswick (in partnership with Paradise House).
- We create issue based short **films and productions** featuring disabled actors. They are an engaging, accessible and interesting way to deliver important messages. This year we released 5 productions, against a target of 4. These were *Highs and Lows: Relationships Stories* [film]; *Assumptions* [film]; *Assumptions* [social media reel series]; *Speaking Up* [film *unreleased*]; and *Tammie's Autism Facts* [social media reel].
- This year, we adopted a more strategic approach to marketing for the *Assumptions* film, which resulted in over 70,000 views, reaching a significantly wider audience and with more audience engagement. We have also continued to host live screening events, including as part of the Stroud Film Festival. These events have not only expanded our audience beyond online viewers but have also raised our profile within the local community.
- 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 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 Inclusive Communication, Disability Awareness, Easy Read, Safeguarding and Accessibility.
- 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 - engaging directly with people facing disabling barriers through our existing Hubs, MHELO, Community Mental Health Transformation (CMHT) project, Life in the Mind podcast, supported volunteering and advocacy. Over the year, this area of work employed 43 part time staff, or 8.1 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, attend workshops and lots more!
- We facilitated community events for Hub members including games and activities at Bathurst Park, a boat trip with the Willow Trust, a Forest Hub Sports Day, and walks in the local area.
- **MHELO** is a peer-led support network for people with current or past mental health challenges. Work this year included distributing a self-care toolkit to support individuals to manage their mental health, and a range of engagement activities around issues including experience of Talking Therapies, accessing support through 111, Community Mental Health Transformation and the NHS 10 Year Plan. We also coproduced and shared a regular newsletter, coordinated the Mental Health Clinical Programme Advisory Group, contributed to the Mental Health and Wellbeing Board and engaged regularly with MHELO's 661 social media followers
- Our dedicated Volunteer Coordinator provides **support to volunteers** to develop their skills, utilise their experience and boost our work in roles across the organisation.

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- This was the fourth year of the **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 the delivery of mental health workshops for minoritised communities, workshops on the Front Door and Mental Health Assessment, involvement and support of the People's Representation Action Board, and coproduction of CMHT reports.
- We undertook a one off piece of work in 2024 to engage with people about their experiences of living in **accommodation linked with mental health support**. We wrote a report and recommendations that was shared with commissioners.
- In line with our aim to do more work around **neurodivergence**, we ran **Life in the Mind** in 2024-25, a podcast and multimedia project dedicated to validating the reality of neurodivergent life through personal experience. The team have maintained a website with resource, podcasts and information about the project <https://lifeinthemind.co.uk/>; released short films featuring the podcast and key topics on Facebook, Instagram and Tik Tok; produced and released 25 podcast episodes
- We also delivered the second year of **peer mentoring** to late identified neurodivergent adults,, in partnership with the **Zig Zag** project.
- We provided 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:

Themes of 1:1 Advocacy support in 2024-25	
MOST COMMONLY OCCURRING:	Other requests have included:
Form filling, applications and appeals (including disability travel pass & PIP)	Accessing specific legal advice
Advocating at medical appointments	Challenging a parking fine (disability badge holder)
Benefits – various queries	Social care needs & provision
Housing – various queries	Access to disability forum
Accessing social / leisure activities / reduced isolation	
Volunteering/Employment support	

Health and Wellbeing – work to address health inequalities and encourage prevention and early support. Over the year, this area of work employed 24 part time staff, or 3.3 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** and the **Physical Disability and Sensory Impairment Partnership Board**, working with the Co-Chairs to plan agendas and run meetings.

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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. Over the year, this area of work employed 29 part time staff, or 4.3 full time equivalent staff.

- In 2024-25 Inclusion Gloucestershire carried out 138.5 units of rigorous **Quality Checks**/follow-up visits on services for people with physical disabilities, learning disabilities, mental ill health and/or autistic people. 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.

Research, Strategy and Partnerships – work to ensure that the voice of people facing disabling barriers is heard and actively influencing change. Over the year, this area of work employed 14 part time staff, or 1.8 full time equivalent staff.

- We coproduced updates to our bi-annual **Big Survey**, and rolled it out to capture the views of disabled people across Gloucestershire on issues of importance to them. We captured voices through a survey and focus groups. We secured funding for and launched a research project into barriers to Talking Therapies for disabled individuals.
- We undertook **commissioned research** for partner organisations in the charity sector, and further education institutions.
- We facilitated the running of a cross-sector **Research Engagement Network**, Sharing the Power, convening regular meetings between partners and working with an expert by experience to develop a bespoke Research Champion training package for individuals with learning disabilities.

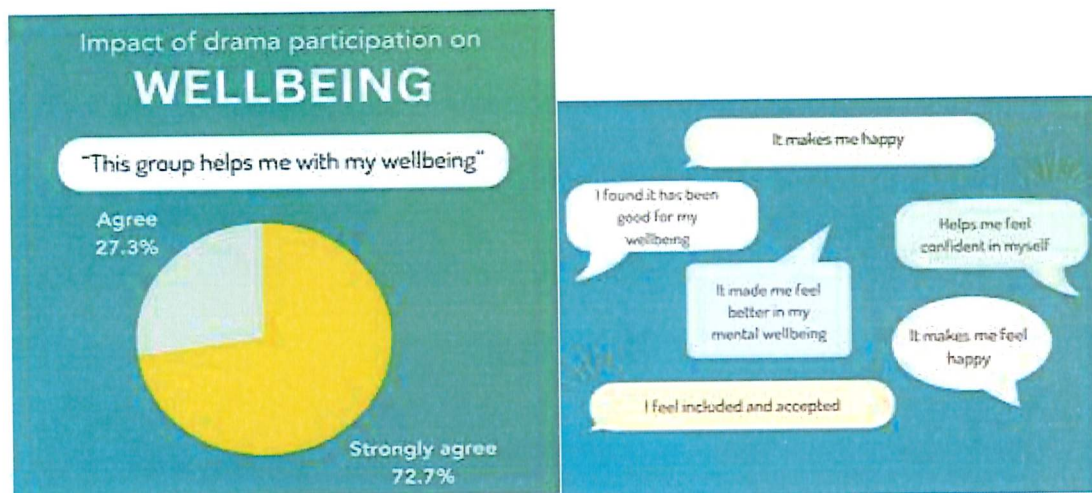
Training and Development

- By the end of this year, we had delivered Oliver McGowan Tier 1 training to 2349 people, and delivered Train the Trainer training to 363 people
- 1738 people were in receipt of training (other than the above Oliver McGowan training) this year. Courses were delivered in both online and face to face format and included:
 - Accessibility
 - Annual Health Checks
 - Disability Awareness
 - Easy Read
 - Inclusive Communication and Practice Simulation training for health and social care students
 - Safeguarding Levels 1, 2, and Learning Disability Safeguarding
 - Bespoke training for specific organisations
- A total of 80 positions were filled in our weekly drama groups over the year (each participant attended a 13 week cycle of drama sessions)
- 100% of drama participants felt that attending the drama group had improved their wellbeing, 93% reported improved skills and knowledge and 92% reported increased confidence.
- 3 films and 2 social media series were delivered.

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Feedback on the drama groups:



Engagement

- We delivered 174 Hub activities over the year, supporting 107 people in Quarters 1 and 2 and 98 people in Quarters 3 and 4
- Our members at the Gloucester hub won an award through Adult Education for teamwork and collaboration
- MHELO's membership increased by 12% to 72, and social media reached 1,300 people.
- We delivered 1 to 1 advocacy to 33 people, against a target of 15.
- 142 places were filled in our group advocacy sessions.
- 30 people attended Speak Up groups
- We engaged with 25 people about their experience of mental health housing

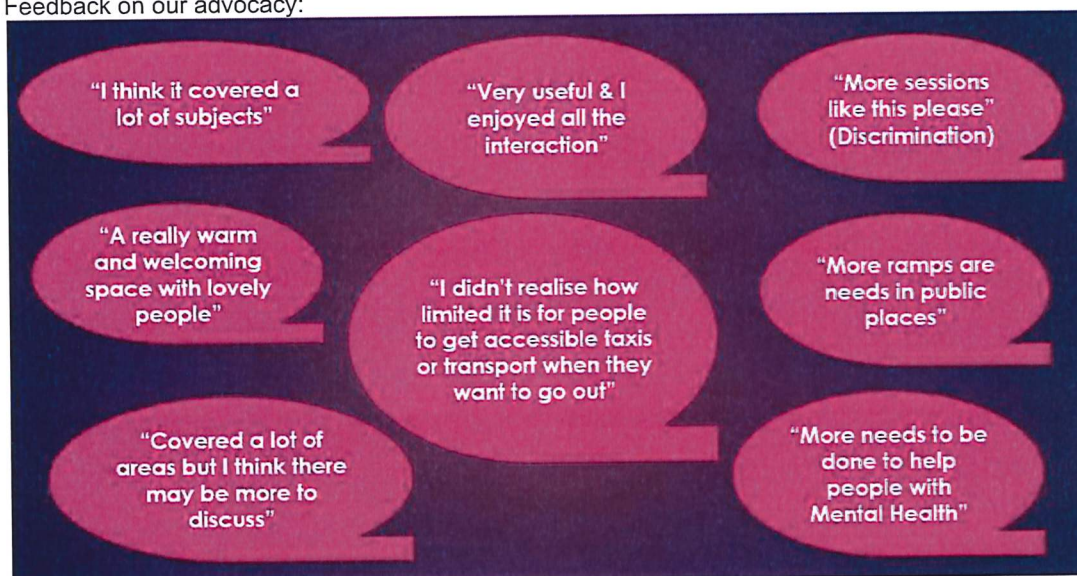
Feedback from our Hubs:

"I enjoy having somewhere to go where there are people I can talk to"

"I've met new people in the group and in Gloucestershire and I am proud of myself and happy to join the groups that I have."

"Both me and my husband respect and trust you, as we see how you work. This is why we have come to you"

Feedback on our advocacy:



INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Health and Wellbeing

- We quality assessed LeDeR reviews of 34 people's deaths
- We coproduced 4 LeDeR learning into action newsletters

Quality

- We delivered 138.5 units of Quality Checks over the year, against a target of 138
- We engaged with 348 people through our Quality Checks

Feedback on our quality checks:

- *"The QC coordinator was a great sounding board - it was really beneficial to talk things through and see how we could adapt changes to suit our set up."*
- *"The coordinator and quality checker completed the audit in a fair and understanding manner. They were pleasant, knowledgeable, and approachable throughout the process."*

Research, Strategy and Partnerships

- We captured the views of 114 people through 84 surveys and 30 focus group participants as part of our Big Survey.
- We interviewed 14 people about their experiences of Talking Therapies.
- The Research Engagement Network launched Joining Up Insight in Gloucestershire (JIG) at Gloucestershire Data Day - an online collection of qualitative insight reports produced by ICS and VCSE partners in Gloucestershire.

Financial review

Income for the year was £1,035,165 and total expenditure was £1,030,289 with a loss of £4,112 on investments giving a surplus of £764 in the year. Direct pay costs accounted for 79% of the resources expended.

Closing reserves were £338,271 of which:

- £102,847 is unrestricted
- £15,230 is restricted
- £220,194 is held as free reserves equating to 3 months of pay costs (for 2024, this was 3 months of core running costs which included overheads)

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. This reserve has been updated for this year to £220,194 to represent 3 months of pay costs as this is the most fluctuant cost profile within the charity.

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Principal funding sources

We are grateful to the following funding sources who enabled us to deliver our projects in 2024/25:

- Barnwood Trust, for funding a strategic partnership that enables us to do more work around research, strategy and influencing change
- Gloucestershire Community Foundation, for funding additional wellbeing activities in our Hubs
- 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 and Life in the Mind podcast
- Gloucestershire Health and Care NHS Foundation Trust and the ICB for funding our partnership work to design and deliver Oliver McGowan Mandatory Training
- Gloucestershire Health and Care NHS Foundation Trust for funding our post diagnostic support project
- The National Lottery for funding our drama, training, volunteering and advocacy work
- The ICB for funding our work around Community Mental Health Transformation and LeDeR
- NHS England for funding our Your Voice project and Research Engagement Network project
- The ICB for funding our involvement in the VCS Strategic Partnership Board
- The University of Gloucestershire and ICB for funding our research into Talking Therapies

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. This excludes the £84,152 held in fixed asset investments which relates to charity sector investment funds in order to optimise interest income.

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Key risks are summarised below.

Financial

A significant risk this year was increasing demand coupled with decreasing resources. We faced risks due to short term funding (contracts of 1 year or less), inflation and shrinking statutory budgets. Higher than normal rates of inflation not being matched by rises in contract value and lower rates of donations created further financial pressure. National government reorganisation such as the abolition of NHS England heralded the end of some of our funded projects, with further change planned for ICBs and Local Government bringing more uncertainty. This year we also undertook an office move in May 2024, which resulted in one off additional costs, but the majority of these had been budgeted 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 and increased pressure on statutory partners for example around neurodiversity diagnosis and support) 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. 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 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 needs. 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 2025

Plans for future periods

Our business plan for 2025/26 highlights actions that we will take to achieve the aims set out in our new coproduced Three Year Strategy:

Use our voice to create change

- Listen, champion and represent disabled people's voices
- Influence decision makers
- Hold decision makers to account
- Speak up when things aren't right

Empower

- Ensure that disabled people know their rights
- Empower people to have their own voice
- Ensure that we are central in decision making – 'nothing about us without us'
- Create opportunities for peer support

Reduce or remove disabling barriers

- Challenge systems that hold people back
- Educate and influence organisations around accessibility
- Educate and influence society about barriers
- Advocate for and support equity

Work together

- Work with health and social care systems to ensure that people get the right support, at the right time, in the right way
- Work with communities in a way that suits them
- Work with partner organisations in a way that is fair and equitable, so we can achieve more together
- Actively challenge unfair and oppressive practices

Make a positive difference

- For disabled people
- For our staff and volunteers
- In the way we work with partners
- For society as a whole
- On the environment

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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	(Resigned 5 February 2025)
K Elliott	(Resigned 5 February 2025)
S Goddard	
R Govan	(Resigned 5 February 2025)
J L Hincks	(Resigned 30 November 2024)
R J Lewis	
R Mockford	
A Wala	
J K R Wotherspoon	
P S Yeatman	(Resigned 5 February 2025)
J Jones	(Appointed 5 February 2025)
R Clayton	(Appointed 5 February 2025)
E Scrivens	(Appointed 5 February 2025)
A Aitken	(Appointed 5 February 2025)

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 session.

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

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, at least annually.

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Related Parties

Partnership working is crucial to Inclusion Gloucestershire, and we are proud to have linked with several key organisations in 2024/25 including:

- Access Social Care
- Active Gloucestershire
- Active Impact
- Adult Education
- Barnwood Trust
- Building Circles
- Camphill Village Trust
- Cheltenham Borough Homes
- Coventry Building Society
- Disability Rights UK
- Family Partnership Solutions
- Friendship Café
- Gloucestershire Community Rail Partnership
- Gloucestershire Constabulary
- Gloucestershire County Council
- Gloucestershire Health and Care NHS Foundation Trust
- Gloucestershire Hospitals NHS Foundation Trust
- Gloucestershire Integrated Care Board
- Gloucestershire Safeguarding Adults Board
- Gloucestershire VCSE Alliance
- Healthwatch Gloucestershire
- Kingfisher Treasure Seekers
- National Star College
- NHS England
- NHS Gloucestershire Integrated Care Board
- Paradise House
- Stroud Trinity Rooms
- SkillZone
- The Independence Trust
- The National Institute for Health Research
- The National Lottery
- The National Trust
- The Salvation Army
- The University of Bath
- The University of Gloucestershire
- The University of the West of England
- The Zig Zag project
- Wyldwood Arts

INCLUSION GLOUCESTERSHIRE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 be reappointed as auditor of the company will be put at a General Meeting.

Abbreviations

The following abbreviations have been used in this report:

CMHT – Community Mental Health Transformation project

DPO – Disabled People's Organisation

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

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 Cotterill



17 December 2025

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 2025 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 2025 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 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 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 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 BK Plus Audit Limited

Chartered Certified Accountants
Statutory Auditor

17 December 2025
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 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income and endowments from:							
Donations and legacies	3	1,009	-	1,009	1,237	-	1,237
Charitable activities	4	888,833	141,954	1,030,787	823,881	69,546	893,427
Investments	5	2,638	-	2,638	2,594	-	2,594
Other income	6	731	-	731	200	-	200
Total income		<u>893,211</u>	<u>141,954</u>	<u>1,035,165</u>	<u>827,912</u>	<u>69,546</u>	<u>897,458</u>
Expenditure on:							
Charitable activities	7	<u>903,565</u>	<u>126,724</u>	<u>1,030,289</u>	<u>820,725</u>	<u>69,546</u>	<u>890,271</u>
Total expenditure		<u>903,565</u>	<u>126,724</u>	<u>1,030,289</u>	<u>820,725</u>	<u>69,546</u>	<u>890,271</u>
Net gains/(losses) on investments	12	<u>(4,112)</u>	<u>-</u>	<u>(4,112)</u>	<u>7,326</u>	<u>-</u>	<u>7,326</u>
Net income/(expenditure) and movement in funds		<u>(14,466)</u>	<u>15,230</u>	<u>764</u>	<u>14,513</u>	<u>-</u>	<u>14,513</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>337,507</u>	<u>-</u>	<u>337,507</u>	<u>322,994</u>	<u>-</u>	<u>322,994</u>
Fund balances at 31 March 2025		<u>323,041</u>	<u>15,230</u>	<u>338,271</u>	<u>337,507</u>	<u>-</u>	<u>337,507</u>

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 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	14		505		750
Investments	15		84,152		88,264
			<u>84,657</u>		<u>89,014</u>
Current assets					
Debtors	16	77,735		103,109	
Cash at bank and in hand		409,141		296,706	
		<u>486,876</u>		<u>399,815</u>	
Creditors: amounts falling due within one year	17	(233,262)		(151,322)	
Net current assets			<u>253,614</u>		<u>248,493</u>
Total assets less current liabilities			<u>338,271</u>		<u>337,507</u>
Net assets			<u><u>338,271</u></u>		<u><u>337,507</u></u>
The funds of the charitable company					
Restricted income funds	19	15,230		-	
Unrestricted funds		323,041		337,507	
		<u>338,271</u>		<u>337,507</u>	

The financial statements were approved by the Trustees on 17 December 2025

A Cotterill

Andrew Cotterill

Company registration number 10143162 (England and Wales)

INCLUSION GLOUCESTERSHIRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	24		109,797		(62,964)
Investing activities					
Investment income received		2,638		2,594	
Net cash generated from investing activities			2,638		2,594
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			112,435		(60,370)
Cash and cash equivalents at beginning of year			296,706		357,076
Cash and cash equivalents at end of year			409,141		296,706

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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 fixed asset investments 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 delayed expenditure as well as three months' core pay costs (2024 - core running 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 2025

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:

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 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,009	1,237

INCLUSION GLOUCESTERSHIRE

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

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants received						
Performance related grants	888,833	141,954	1,030,787	823,881	69,546	893,427

Performance related grants analysis

	Grants received 2025 £	Grants received 2024 £
Training and Development	259,855	176,250
Engagement	236,586	206,096
Quality Checking	191,704	188,725
Other Grants	109,380	49,017
HUBS	98,500	85,600
MHELO and CMHT	82,866	80,778
LD Partnership Board	19,329	18,497
Barnwood	16,667	42,384
LEDER	15,900	15,000
Dramatic Change	-	31,080
	<u>1,030,787</u>	<u>893,427</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>2,638</u>	<u>2,594</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>731</u>	<u>200</u>

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	822,620	700,504
Depreciation	245	3,869
Computer costs	28,009	29,609
Travel and subsistence	6,411	8,516
Sundries	1,603	2,363
Insurance	4,732	4,399
Telephone	3,605	4,739
Postage and stationery	3,781	3,825
Room hire	12,509	11,332
Recruitment and training	11,710	7,288
Rent and rates	64,255	32,861
Repairs and renewals	5,433	25,489
Project costs	14,931	16,392
Website costs	9,118	18,252
Utility costs	7,454	5,437
	<u>996,416</u>	<u>874,875</u>
Share of support and governance costs (see note 8)		
Governance	33,873	15,396
	<u>1,030,289</u>	<u>890,271</u>
Analysis by fund		
Unrestricted funds	903,565	820,725
Restricted funds	126,724	69,546
	<u>1,030,289</u>	<u>890,271</u>

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>33,873</u>	<u>15,396</u>
Analysed between:		
Audit fees	4,795	4,000
Accountancy	6,724	5,462
Legal and professional	<u>22,354</u>	<u>5,934</u>

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	4,795	4,000
	Depreciation of owned tangible fixed assets	245	3,869
		<u> </u>	<u> </u>
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:		
		2025	2024
		Number	Number
		80	64
		<u> </u>	<u> </u>
	Employment costs	2025	2024
		£	£
	Wages and salaries	822,620	700,504
		<u> </u>	<u> </u>
	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:		
		2025	2024
		£	£
	Aggregate compensation	54,038	51,591
		<u> </u>	<u> </u>
12	Gains and losses on investments		
		Unrestricted	Unrestricted
		funds	funds
		2025	2024
		£	£
	Gains/(losses) arising on:		
	Revaluation of investments	(4,112)	7,326
		<u> </u>	<u> </u>
13	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		

INCLUSION GLOUCESTERSHIRE

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

14 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024	17,942
At 31 March 2025	17,942
Depreciation and impairment	
At 1 April 2024	17,192
Depreciation charged in the year	245
At 31 March 2025	17,437
Carrying amount	
At 31 March 2025	505
At 31 March 2024	750

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	88,264
Valuation changes	(4,112)
At 31 March 2025	84,152
Carrying amount	
At 31 March 2025	84,152
At 31 March 2024	88,264

INCLUSION GLOUCESTERSHIRE

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

15 Fixed asset investments

(Continued)

	2025 £	2024 £
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	7,326
Valuation in 2025	(4,112)	-
	<u>84,152</u>	<u>88,264</u>

There were no investment assets outside the UK.

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	31,666	99,113
Other debtors	-	2,400
Prepayments and accrued income	19,960	1,596
	<u>51,626</u>	<u>103,109</u>
Amounts falling due after more than one year:		
Other debtors	26,109	-
	<u>77,735</u>	<u>103,109</u>

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	11,007
Trade creditors	6,700	15,934
Other creditors	3,884	3,291
Accruals and deferred income	222,678	121,090
	<u>233,262</u>	<u>151,322</u>

INCLUSION GLOUCESTERSHIRE

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

18 Deferred income

Deferred income at 1 April 2024	116,556	156,034
Released from previous periods	(116,556)	(156,034)
Resources deferred in the year	217,134	116,556
	<u>217,134</u>	<u>116,556</u>
Deferred income at 31 March 2025	<u>217,134</u>	<u>116,556</u>

19 Restricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Lottery funded projects	-	141,954	(126,724)	15,230
	<u>-</u>	<u>141,954</u>	<u>(126,724)</u>	<u>15,230</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Lottery funded projects	-	69,546	(69,546)	-
	<u>-</u>	<u>69,546</u>	<u>(69,546)</u>	<u>-</u>

20 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 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
Core Costs	154,160	-	-	66,034	-	220,194
Delayed Expenditure	45,317	-	(45,317)	77,278	-	77,278
General funds	138,030	893,211	(858,248)	(143,312)	(4,112)	25,569
	<u>337,507</u>	<u>893,211</u>	<u>(903,565)</u>	<u>-</u>	<u>(4,112)</u>	<u>323,041</u>

INCLUSION GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Operating lease commitments

Lessee

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

	2025 £	2024 £
Within one year	38,000	-
Between two and five years	6,333	-
	<u>44,333</u>	<u>-</u>

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

24 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Surplus for the year	764	14,513
Adjustments for:		
Investment income recognised in statement of financial activities	(2,638)	(2,594)
Fair value gains and losses on investments	4,112	(7,326)
Depreciation and impairment of tangible fixed assets	245	3,869
Movements in working capital:		
Decrease/(increase) in debtors	25,374	(40,882)
Increase/(decrease) in creditors	81,940	(30,544)
Cash generated from/(absorbed by) operations	<u>109,797</u>	<u>(62,964)</u>

25 Analysis of changes in net funds

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	296,706	112,435	409,141
	<u>296,706</u>	<u>112,435</u>	<u>409,141</u>