

**REPORT OF THE TRUSTEES  
and  
UNAUDITED FINANCIAL STATEMENTS**

**for the year ended  
31 MARCH 2023**

**for**

**THE INCLUDE PROJECT**



## THE INCLUDE PROJECT

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**THE INCLUDE PROJECT**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Charities SORP (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**



**Objectives and aims**

The objectives of the charity are:

- a) The relief of those in need by reason of communication, memory or learning difficulties; and
- b) The promotion of social inclusion amongst those who have communication, learning or memory difficulties and who are socially excluded from society, or parts of society as a result of their disability; through such training, education and sources as the trustees deem appropriate.

**Vision & Mission**

The charity's mission is to ensure no-one with a communication need is excluded.

Based on speech and language therapy research, best practice in health and social care, and the views of our beneficiaries, we believe that this can best be achieved by providing opportunities for inclusion, inclusive activities and training in inclusive communication.

**Our vision is a world with:**

- 1. Significantly better life chances for people with communication needs.**
- 2. Rapidly improved community awareness and knowledge.**
- 3. Changes in public policy to reduce barriers to inclusion.**

Include supports beneficiaries with learning and communication difficulties, and trains local community representatives, social care workers, health care staff and commercial organisations to work more effectively with people with communication needs, by:

- **Coproducing and providing inclusive community activities and self-advocacy groups, which enhance wellbeing, build confidence and skills, develop friendships and increase awareness of rights**
- **Designing and delivering training in inclusive communication and the Mental Capacity Act, for health and social care providers, local community organisations, businesses and people with communication and learning needs**
- **Raising awareness and amplifying the visibility and voice of people with learning disabilities and/or autism and communication needs**

To achieve the aims outlined above, we run the following programmes:

- **The Include Choirs**
  - Weekly inclusive singing and signing sessions for members
  - Performances at community events, conferences and more
  - Outreach sessions for care providers, schools, third sector and businesses
- **The Champions Self-Advocacy & Co-production Group**
  - Co-creation of freely shared accessible information about a range of topics
  - Accessibility reviews of external organisations' Easy Read information
  - Codesign & co-delivery of training

## THE INCLUDE PROJECT

### REPORT OF THE TRUSTEES- continued FOR THE YEAR ENDED 31 MARCH 2023

- **Stroll and Sign Sessions**
  - provide social and communication learning opportunities
  - improve health and wellbeing through increased communication opportunity, exercise and exposure to nature
- **Supported Volunteering Programme**
  - Training and support for people with learning and communication needs
  - Development of skills for work
- **Speech & Language Therapy Training & Consultancy**
  - Nationally accredited & bespoke training
    - Makaton & Talking Mats courses
    - Tailored inclusive communication/ mental capacity act training for a range of organisations
  - Communication consultancy for individuals, families and care providers

#### Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. The trustees have referred to the recommendations contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in setting the policies for the year.

#### How our activities benefit the public

At least 1 In 5 people will experience a communication difficulty in their lifetime (Royal College of Speech and Language Therapists 2019), including people with learning disabilities, autism, dementia and other acquired or developmental needs. Communication disability leads to:

- increased isolation
- reduced wellbeing & mental health
- poorer health outcomes
- poorer employment opportunities
- increased likelihood of exposure to the criminal justice system

*(RCSLT 2021, LeDeR Report 2022)*

#### Our services:

- increase wellbeing, confidence and opportunities for self-advocacy for people with communication needs
- provide skills development opportunities for people with communication needs
- train members of the community, businesses, health and social care providers in the inclusive communication skills which empower and include people with communication needs

Thereby reducing strain on health and social care provision, as well as significantly improving quality of life and opportunity for people with communication needs.



## THE INCLUDE PROJECT

### REPORT OF THE TRUSTEES- continued FOR THE YEAR ENDED 31 MARCH 2023

#### Our Values



#### ACHIEVEMENT AND PERFORMANCE

The year between March 2022 and 2023 was one of re-evaluation, consolidation and growth.

The Covid-19 pandemic enabled Include.org to grow in varied and unexpected ways, developing new services and online provision, and reaching people over a wider geographical area. From April 2022, our priority was to maintain our increased impact and reach, while ensuring the organisation was sustainable and kept sight of our pre-covid vision and values.

This meant engaging with our stakeholders, developing impact measurement and evaluation processes and investing in staffing, structure and service provision, to reach more people and achieve a greater impact

#### What we delivered

Output	Total
<b>Include Choir:</b>	69
Weekly Inclusive Music & Communication Sessions	
Outreach Music & Communication Sessions	12
Awareness-Raising / Educational Performances	25
<b>Stroll &amp; Sign:</b> Inclusive Nature & Wellbeing Sessions	19
<b>Champions:</b> speech & language therapy led Self-advocacy & Co-production Sessions	40
External Easy Read Resources created	10
External resources reviewed for accessibility	3
<b>Training:</b> Workshops delivered	13
½ & Full Day Training sessions delivered	8
Volunteers / staff trained in Makaton	18

## THE INCLUDE PROJECT

### REPORT OF THE TRUSTEES- continued FOR THE YEAR ENDED 31 MARCH 2023

#### Beneficiaries Reached

Beneficiary Group	Total
Members (with learning or communication needs)	91
Family carers	16
Professional carers	150+
External participants	253
Training recipients	135
Audience members per annum (approximate)	2500+
Volunteers	70
Volunteer hours donated	600+

#### Progress towards targets

The charity met, and in some cases, exceeded targets in all 4 key areas identified in the 5 year strategy.

**'Being at Include is like getting a whole room of people to accept my disability all at once, all over the world.'**

*Joss, Choir Member*

#### 1. Run Inclusive Learning Activities which reduce isolation and develop confidence & skills

- Increase membership reach by 25%
- Scale service delivery: Include Choir & Stroll & Sign
  - Set up a second Include Choir and maintained dual delivery so remote, vulnerable or otherwise isolated members could join online
  - Delivered over 120 inclusive music sessions, performances and workshops, teaching skills and giving voice to people with learning disabilities and autism
  - Recruited 45 new members
  - Delivered services for young people with additional needs in schools
  - Doubled our nature and wellbeing services, providing exercise and friendship, as well as communication skills development

**'I am part of the decision-making and that makes me feel included.'**

*Sarah, Champion & Choir Rep*

#### 2. Empower people with learning disabilities and autism through self- advocacy and co-production

- Ran weekly Champions groups in which members:
  - explore complex topics, learn about their rights and develop teamwork and communication skills
  - co-design training and shareable Easy Read resources for all
  - review accessibility of information produced by local & national external organisations (e.g. RCSLT)
- Employed new Speech & Language Therapist to develop new visual resources
- Recruited 4 new supported volunteers



## THE INCLUDE PROJECT

### REPORT OF THE TRUSTEES- continued FOR THE YEAR ENDED 31 MARCH 2023

**'Incredibly informative and thought-provoking. I will be disseminating what I learned to the teams.'**

*Lindsay: Manager: Mole Valley District Council*

#### 3. Develop & Deliver Training & learning opportunities

- Developed 3 new training packages
- Delivered a range of accredited and co-designed training for over 200 people in health & social care, voluntary sector, education & community groups
- Designed 4 new interactive workshops for young people in schools, colleges and third sector groups
- Developed training for supported volunteers and increased numbers of volunteers with communication needs from outside our membership

**94% of participants reported a better understanding of inclusive communication needs after attending an Include.org workshop.**

#### 4. Raise Awareness of Inclusive Communication Needs

- 100% of workshop
- Increased social media presence & engagement
- Co-created online resources
- Worked with key community partners (e.g. local council, the Mayor's Office) to help spread our message
- Delivered successful online fundraising campaign which significantly increased social media engagement for the following quarter
- Worked alongside network partners, including Surrey Disabled Coalition, Reigate and Banstead Borough Council, Volunteer Action Reigate and Banstead and the Surrey Lieutenancy to ensure that inclusive communication needs were considered and supported in events and services



## THE INCLUDE PROJECT

### REPORT OF THE TRUSTEES- continued FOR THE YEAR ENDED 31 MARCH 2023

#### Awards

It was wonderful to see the work and impact of the charity recognised in a number of local and national Awards once again this year:

- **The Queens Award for Voluntary Service (May 2022)** *'The MBE for Voluntary Groups'*
- **Royal College of Speech & Language Therapists Giving Voice Award (Sept 2022)**
- **BBC Radio Surrey: Make a Difference Award (September 2022)** for groups *'who create real change by breaking down barriers and bringing together people from different walks of life'*.
- **Finalist:** the [Smiley Charity Film Awards](#) (March 2023)
- **Mayor of Reigate & Banstead Volunteer Awards: Team of the Year - The Include Choir Reps (June 2022)**





## THE INCLUDE PROJECT

### REPORT OF THE TRUSTEES- continued FOR THE YEAR ENDED 31 MARCH 2023

#### Partnership working

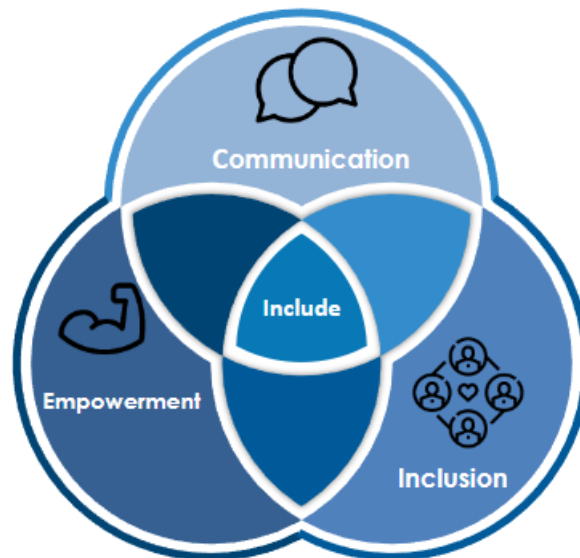
In addition to formal awards and local partnership working, Include.org is also proud to have contributed to a number of national projects, within the capacity of expert in the field of inclusive communication, as follows:

- UK partner - **ERASMUS Project** to improve inclusion in online learning [IDEAL Outputs - IDEAL Digital](#)
- Steering group member and Charity Partner for **CardMedic** App
- Contributor: **Online Mental Capacity Learning Resources** at **Manchester Metropolitan University Virtual Learning Community**
- Reviewer: **Royal College of Speech & Language Therapists / Association of Speech & Language Therapists in Independent Practice**: accessible joint response to the Department of Education SEND Green Paper

Locally too, the charity worked in partnership with multiple organisations, including local care providers Active Prospects and The Grange and with Reigate and Banstead Borough Council, providing training and other opportunities.

Include.org was delighted to be selected as **Reigate & Banstead Mayor's Charity 2022-23** which raised significant funds and raised the charity's profile considerably within the local council and community.

#### IMPACT



We measure the impact of our services upon people with communication needs and those around them, through a Theory of Change model which evaluates performance against 3 key strands. These three strands of Inclusion, Communication and Empowerment are further subdivided into the areas where we aim to make the biggest impact:

## THE INCLUDE PROJECT

### REPORT OF THE TRUSTEES- continued FOR THE YEAR ENDED 31 MARCH 2023

In addition to outcome measurements conducted for all training and performances, members and other stakeholders provide regular informal feedback, case studies and topic specific feedback. On a more structured basis, staff provide clinical observation measures, reviews of progress towards personal goals and the Annual Impact Review.

Members are asked if they agreed, partially agreed or disagreed with the following statements, in line with an abbreviated version of our theory of change model.

The results below are hugely encouraging and remain in line with previous year's feedback.

They also help us to identify areas of priority focus, in developing people's understanding of inclusive communication and providing more opportunities to be involved in decision making at all levels of the organisation.

Key Impact Areas	Area of Gain	Statement	% agree
<b>Inclusion</b>	Mental Health & Wellbeing	Include.org makes me feel happy	<b>98</b>
	Community Engagement	Include.org helps me feel part of a community	<b>95</b>
	Reducing Loneliness	I have met new people or made new friends at Include.org	<b>90</b>
<b>Communication</b>	Increased Understanding	I have learned new things at Include.org	<b>93</b>
	New Skills	I have learned skills at Include.org	<b>95</b>
	New Knowledge	Include.org helps me understand what inclusive communication is	<b>88</b>
<b>Empowerment</b>	Knowledge of rights	Include.org helps people see that inclusive communication is a right / important	<b>98</b>
	Confidence	Include.org helps me feel more confident (about communicating)	<b>92</b>
	Decision-making	I help to make decisions at Include.org	<b>86</b>

The charity acknowledges the ongoing challenges of gathering feedback from beneficiaries who are non-verbal or have limited receptive language and literacy skills, and will continue to work to develop holistic and creative measures to ensure that all services are co-produced with as many members as possible and all voices heard.



## THE INCLUDE PROJECT

### REPORT OF THE TRUSTEES- continued FOR THE YEAR ENDED 31 MARCH 2023

## FINANCIAL REVIEW



### Financial position

The charity's financial position is reviewed annually at the trustees' meeting held to approve the year end accounts.

For the year ended 31 March 2023, the charity's total income was £109,078. Although this appears to represent a reduction in income from the previous year, this is not actually the case as the previous year's accounts included £43,500 of funds restricted for projects commencing in 2022-23, but which were received before the end of the previous financial year.

### Principal funding sources

As in previous years, a proportion of funding was received from Trusts and Foundations, with grateful thanks to the Garfield Weston Foundation, Russel Kin Foundation and Shanly Foundation, the Community Foundation for Surrey and Gatwick Airport Community Trust, as well as the National Lottery, Royal Mencap and Arnold Clark. Grant funding was also received from both Borough and County Councils. The charity is also immensely grateful to the Mayor of Reigate and Banstead for selecting Include to be his chosen charity for the year, which raised significant funds, as well as increasing the profile of Include.

This year, funding was also received as part of contracted work with external organisations, namely the continuation of the Erasmus project and a new contract to deliver work around Reasonable Adjustments for Guys and St Thomas's NHS Trust.

The charity significantly increased the community fundraising target and was able to raise over £23,000 through participation in Run Reigate sporting event and The Big Give Challenge online fundraiser.

The remaining income was generated from small non restricted grants, membership fees and income earned from outreach and training work (both of which increased following temporary cessation of income during covid (restarted in 2022)). The total also includes the gift aid claim submitted for all applicable donations this year.

### Expenditure

Total expenditure for the year was £106,984. This year-on-year increase in expenditure primarily reflects increased staffing costs, particularly in light of the expansion of the speech and language therapy team, as well as an increase in the number of services delivered. We have been able to maintain the increased size, service delivery and impact of the charity thanks to the increased generosity and breadth of our supporters. We are committed to attracting the highest calibre of staff, to make the greatest impact for our beneficiaries and therefore pay contracted staff in accordance with fair pay structures.

### Reserves



The charity has relatively few specific long-term commitments but the Trustees are mindful of the need to designate a proportion of the unrestricted reserves, alongside funds restricted for the purpose, to ensure that the charity meets its increased staffing, resource and overhead costs. This will allow us to run current and planned activities for up to 6 months (3 months full operational costs and 3 months reduced operations), in the event that no further funds are forthcoming.

## THE INCLUDE PROJECT

### REPORT OF THE TRUSTEES- continued FOR THE YEAR ENDED 31 MARCH 2023

Total reserves at the end of the year consisted of £52,987 in unrestricted funds and £40,326 in restricted funds. The unrestricted funds within the accounts include funds raised by the Big Give Challenge, which in future will be recorded as restricted funds up to the target amount, as per their guidelines.

Of the unrestricted funds, the Trustees recommend that £42,719 are designated to cover the charity's running costs as per the reserves policy and note 10 of the accounts.

This reserves policy takes into account the need for financial stability and sustainability, enabling us to meet beneficiary need, provide sufficient resources and meet long-term strategic goals. The Trustees do not currently have any concerns about the charity continuing as a going concern

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is registered as a Charitable Incorporated Organisation, controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.



### Recruitment and appointment of new trustees

The charity is required to have a minimum of 4 trustees and as at 31st March 2023 it had 7 trustees.

The trustees are constantly reviewing their skills set and representation; when needed, we seek new trustees through local and national volunteer agencies, social media and through personal contacts. Our current priority is to become a more inclusive Board, by significantly increasing representation of people from minority groups on the board, including people with disabilities and lived experience. The charity is actively liaising with community partners to achieve this goal.

Potential new trustees meet with the board, provide references and subject to satisfactory interview and accepting the responsibilities required by the Charity Commission, will be co-opted on to the board; the appointment is ratified at the AGM.

### Staffing

The Founder & CEO, Alix Lower, worked in the NHS for over 15 years as both a speech and language therapist and Safeguarding Adults Lead – bringing a range of relevant skills. She was presented with the Royal College of Speech & Language Therapists' Giving Voice Award in 2019 for a *'tireless commitment to highlighting inclusive communication'* and is supported by an excellent part-time team of contracted staff and session leads.



In 2022, The Include Project significantly increased its staffing capacity and recruited 2 part time speech and language therapists, enabling the charity to increase its clinical impact and service development. In addition, new session leads were recruited to the Stroll and Sign and Epsom Include Choir projects.

The core staff team remains stable but all part time roles have required an increased number of hours across the week in order to manage the great number of services and beneficiaries.

The organisation has over 50 volunteers, who receive inclusive communication and mandatory training and who remain integral to the smooth running of services.

## THE INCLUDE PROJECT

### REPORT OF THE TRUSTEES- continued FOR THE YEAR ENDED 31 MARCH 2023

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**

1177785

**Registered office**

37 South Mead  
Redhill  
RH1 2EL

**Trustees**

Mrs Cathy Wood - Chair (appointed 20/12/2022)  
Mr J Van Laer - Vice-Chair  
Mr N Leach - Treasurer  
Mrs C L Dawson  
Mr F Osman  
Mr D Hill  
Ms Sofia Yermo-Moore  
Ms Victoria Hatcher (stepped down 22/10/22)

**Independent Examiner**

Emma Reed FCCA  
EJK Associates  
22 Nansen Road  
London  
SW11 5NT

Approved by order of the board of trustees on Tuesday 19<sup>th</sup> December and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'N Leach', written on a light blue horizontal line.

N Leach - Trustee



## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE INCLUDE PROJECT

### Independent examiner's report to the trustees of The Include Project ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Emma Reed FCCA  
EJK Associates  
22 Nansen Road  
London  
SW11 5NT

Date: 28<sup>th</sup> December 2023

**THE INCLUDE PROJECT**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		56,575	39,114	95,689	126,044
<b>Charitable activities</b>					
Performance & outreach fees		7,648	-	7,648	663
Membership fees		5,100	-	5,100	3,362
Other trading activities	2	<u>641</u>	<u>-</u>	<u>641</u>	<u>180</u>
<b>Total</b>		69,964	39,114	109,078	130,249
 <b>EXPENDITURE ON</b>					
Raising funds		7,818	32	7,850	8,284
<b>Charitable activities</b>					
Performance & outreach costs		36,744	48,790	85,534	65,524
Support costs		6,569	5,142	11,711	10,917
Governance costs		1,683	206	1,889	2,397
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>		52,814	54,170	106,984	87,122
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>		17,150	(15,056)	2,094	43,127
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		35,837	55,382	91,219	48,092
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>52,987</u>	<u>40,326</u>	<u>93,313</u>	<u>91,219</u>

The notes form part of these financial statements

# THE INCLUDE PROJECT

## BALANCE SHEET 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	790	-	790	2,514
<b>CURRENT ASSETS</b>					
Stocks	7	878	-	878	1,047
Debtors	8	1,263	10,160	11,423	1,809
Cash at bank and in hand		<u>55,321</u>	<u>42,487</u>	<u>97,808</u>	<u>98,764</u>
		57,462	52,647	110,109	101,620
<b>CREDITORS</b>					
Amounts falling due within one year	9	(5,265)	(12,321)	(17,586)	(12,915)
<b>NET CURRENT ASSETS</b>		<u>52,197</u>	<u>40,326</u>	<u>92,523</u>	<u>88,705</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		52,987	40,326	93,313	91,219
<b>NET ASSETS</b>		<u>52,987</u>	<u>40,326</u>	<u>93,313</u>	<u>91,219</u>
<b>FUNDS</b>	10				
Unrestricted funds				52,987	35,837
Restricted funds				<u>40,326</u>	<u>55,382</u>
<b>TOTAL FUNDS</b>				<u>93,313</u>	<u>91,219</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**THE INCLUDE PROJECT**  
**BALANCE SHEET - continued**  
**31 MARCH 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19<sup>th</sup> December 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'N Leach', written over a faint horizontal line.

N Leach - Trustee

## THE INCLUDE PROJECT

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

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

##### **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.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 33.33% on cost  
Computer equipment - 33.33% on cost

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

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

##### **Fund accounting**

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

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

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



# THE INCLUDE PROJECT

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

### 2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Merchandise	566	180
Fund raising events	<u>75</u>	<u>-</u>
	<u>641</u>	<u>180</u>

### 3. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	1,951	1,904
Deficit on disposal of fixed assets	<u>-</u>	<u>24</u>

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – 2022

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	37,973	88,071	126,044
<b>Charitable activities</b>			
Performance & outreach fees	663	-	663
Membership fees	3,362	-	3,362
Other trading activities	<u>180</u>	<u>-</u>	<u>180</u>
<b>Total</b>	42,178	88,071	130,249
<b>EXPENDITURE ON</b>			
Raising funds	8,284	-	8,284
<b>Charitable activities</b>			
Performance & outreach costs	33,778	31,746	65,524
Support costs	4,916	6001	10,917
Governance costs	<u>1,665</u>	<u>732</u>	<u>2,397</u>
<b>Total</b>	<u>48,643</u>	<u>38,479</u>	<u>87,122</u>
<b>NET INCOME</b>	<u>(6,465)</u>	<u>49,592</u>	<u>43,127</u>
<b>Net movement in funds</b>	(6,465)	49,592	43,127

continued...

THE INCLUDE PROJECT

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	42,302	5,790	48,092
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>35,837</u>	<u>55,382</u>	<u>91,219</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	2,583	5,035	7,618
Additions	<u>227</u>	<u>-</u>	<u>227</u>
At 31 March 2023	<u>2,810</u>	<u>5,035</u>	<u>7,845</u>
<b>DEPRECIATION</b>			
At 1 April 2022	1,670	3,434	5,104
Charge for year	594	1,357	1,951
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>2,264</u>	<u>4,791</u>	<u>7,055</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>546</u>	<u>244</u>	<u>790</u>
At 31 March 2022	<u>913</u>	<u>1,601</u>	<u>2,514</u>

7. STOCKS

	31.3.23 £	31.3.22 £
Stocks	<u>878</u>	<u>1,047</u>

THE INCLUDE PROJECT

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

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	10,819	937
Prepayments	<u>604</u>	<u>872</u>
	<u>11,423</u>	<u>1,809</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	17,186	12,915
Accrued expenses	<u>400</u>	<u>-</u>
	<u>17,586</u>	<u>12,915</u>

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	34,337	18,650	(42,719)	10,268
Redhill Round Table 2022	1,500	(1,500)	-	-
Designated reserves	<u>-</u>	<u>-</u>	<u>42,719</u>	<u>42,719</u>
	35,837	17,150	-	52,987
<b>Restricted funds</b>				
Mencap - Let's get Digital	688	(688)	-	-
Community Foundation for Surrey 2022	1,685	(1,685)	-	-
Surrey County Council	40,000	(20,527)	-	19,473
Surrey County Council - Nature Connectedness	3,750	(3,750)	-	-
National Lottery 2021	152	(152)	-	-
Erasmus Ideal	8,156	(8,156)	-	-
Community Foundation for Surrey - Core	951	(951)	-	-
Russell Kin Trust	-	508	-	508
National Lottery 2022	-	6,235	-	6,235
Healthwatch Surrey	-	1,500	-	1,500
Guy's & St Thomas'	-	10,000	-	10,000
Reigate & Banstead Borough Council 2022	-	2,610	-	2,610
	<u>55,382</u>	<u>(15,056)</u>	<u>-</u>	<u>40,326</u>
<b>TOTAL FUNDS</b>	<u>91,219</u>	<u>2,094</u>	<u>-</u>	<u>93,313</u>

# THE INCLUDE PROJECT

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

### 10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	54,964	(36,314)	18,650
Garfield Weston Foundation	15,000	(15,000)	-
Redhill Round Table 2022	-	(1,500)	(1,500)
	<u>69,964</u>	<u>(52,814)</u>	<u>17,150</u>
<b>Restricted funds</b>			
Surrey County Council	1,457	(1,457)	-
Shanly Foundation	3,000	(3,000)	-
National Lottery 2022	10,000	(3,765)	6,235
Mencap - Let's get Digital	-	(688)	(688)
Guys & St Thomas'	10,000	-	10,000
Healthwatch Surrey	1,500	-	1,500
Reigate & Banstead Borough Council	5,000	(2,390)	2,610
National Lottery 2021	-	(152)	(152)
Erasmus Ideal	-	(8,156)	(8,156)
Russell Kin Trust	8,157	(7,649)	508
Community Foundation for Surrey - Core	-	(951)	(951)
Community Foundation for Surrey 2022	-	(1,685)	(1,685)
Surrey County Council – Better Care Fund	-	(20,527)	(20,527)
Surrey County Council - Nature Connectedness	-	(3,750)	(3,750)
	<u>39,114</u>	<u>(54,170)</u>	<u>(15,056)</u>
<b>TOTAL FUNDS</b>	<u>109,078</u>	<u>(106,984)</u>	<u>2,094</u>

THE INCLUDE PROJECT

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

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	11,962	(7,965)	30,340	34,337
Redhill Round Table 2022	-	1,500	-	1,500
Designated reserves	<u>30,340</u>	<u>-</u>	<u>(30,340)</u>	<u>-</u>
	42,302	(6,465)	-	35,837
<b>Restricted funds</b>				
Peoples Health Trust	3,326	(3,326)	-	-
Community Foundation for Surrey 2021	2,257	(2,257)	-	-
Mencap - Let's get Digital	-	688	-	688
Community Foundation for Surrey	-	1,685	-	1,685
Surrey County Council – Better Care Fund	-	40,000	-	40,000
Surrey County Council - Nature Connectedness	-	3,750	-	3,750
National Lottery 2021	-	152	-	152
Erasmus Ideal	-	8,156	-	8,156
Community Foundation for Surrey – Core	-	951	-	951
Reigate & Banstead Small Grant	<u>207</u>	<u>(207)</u>	<u>-</u>	<u>-</u>
	<u>5,790</u>	<u>49,592</u>	<u>-</u>	<u>55,382</u>
<b>TOTAL FUNDS</b>	<u>48,092</u>	<u>43,127</u>	<u>-</u>	<u>91,219</u>



# THE INCLUDE PROJECT

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

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,878	(44,843)	(7,965)
East Surrey Mencap - Let's get Digital	2,800	(2,800)	-
Arnold Clark Community Fund	1,000	(1,000)	-
Redhill Hill Round Table 2022	1,500	-	1,500
	<u>42,178</u>	<u>(48,643)</u>	<u>(6,465)</u>
<b>Restricted funds</b>			
Peoples Health Trust	-	(3,326)	(3,326)
Community Foundation for Surrey 2021	-	(2,257)	(2,257)
Reigate & Banstead Small Grant 2021	-	(207)	(207)
Mencap - Let's get Digital	6,500	(5,812)	688
Gatwick Airport Community Trust	2,400	(2,400)	-
Reigate & Banstead Small Business Grant 2022	2,000	(2,000)	-
National Lottery 2021	10,000	(9,848)	152
Erasmus Ideal	11,421	(3,265)	8,156
Reigate & Banstead Council	2,000	(2,000)	-
Community Foundation for Surrey – Core	5,000	(4,049)	951
Community Foundation for Surrey 2022	5,000	(3,315)	1,685
Surrey County Council – Better Care Fund	40,000	-	40,000
Surrey County Council - Nature Connectedness	3,750	-	3,750
	<u>88,071</u>	<u>(38,479)</u>	<u>49,592</u>
<b>TOTAL FUNDS</b>	<u>130,249</u>	<u>(87,122)</u>	<u>43,127</u>

THE INCLUDE PROJECT

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

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	11,962	10,685	(12,379)	10,268
Designated reserves	<u>30,340</u>	<u>-</u>	<u>12,739</u>	<u>42,719</u>
	42,302	10,685	-	52,987
<b>Restricted funds</b>				
Peoples Health Trust	3,326	(3,326)	-	-
Community Foundation for Surrey 2021	2,257	(2,257)	-	-
Reigate & Banstead Small Grant 2021	207	(207)	-	-
Surrey County Council – Better Care Fund	-	19,473	-	19,473
National Lottery 2022	-	6,235	-	6,235
Healthwatch Surrey	-	1,500	-	1,500
Reigate & Banstead Borough Council 2022	-	2,610	-	2,610
Russell Kin Trust	-	508	-	508
Guys & St Thomas'	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
	<u>5,790</u>	<u>34,536</u>	<u>-</u>	<u>40,326</u>
<b>TOTAL FUNDS</b>	<u>48,092</u>	<u>45,221</u>	<u>-</u>	<u>93,313</u>

# THE INCLUDE PROJECT

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

### 10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,842	(81,157)	10,685
Garfield Weston Foundation	15,000	(15,000)	-
East Surrey Mencap - Let's get Digital	2,800	(2,800)	-
Arnold Clark Community Fund	1,000	(1,000)	-
Redhill Round Table 2022	1,500	(1,500)	-
	<u>112,142</u>	<u>(101,457)</u>	<u>10,685</u>
<b>Restricted funds</b>			
Peoples Health Trust	-	(3,326)	(3,326)
Community Foundation for Surrey 2021	-	(2,257)	(2,257)
Reigate & Banstead Small Grant 2021	-	(207)	(207)
Surrey County Council	1,457	(1,457)	-
Shaley Foundation	3,000	(3,000)	-
National Lottery 2022	10,000	(3,765)	6,235
Mencap - Let's get Digital	6,500	(6,500)	-
Gatwick Airport Community Trust	2,400	(2,400)	-
National Lottery 2021	10,000	(10,000)	-
Reigate & Banstead Small Grant 2022	2,000	(2,000)	-
Erasmus Ideal	11,421	(11,421)	-
Reigate & Banstead Council	2,000	(2,000)	-
Community Foundation for Surrey - 2022	5,000	(5,000)	-
Surrey County Council – Better Care Fund	40,000	(20,527)	19,473
Community Foundation for Surrey – Core	5,000	(5,000)	-
Surrey County Council - Nature Connectedness	3,750	(3,750)	-
Guys & St Thomas'	10,000	-	10,000
Healthwatch Surrey	1,500	-	1,500
Reigate & Banstead Borough Council	5,000	(2,390)	2,610
Russell Kin Trust	8,157	(7,649)	508
	<u>127,185</u>	<u>(92,649)</u>	<u>34,536</u>
<b>TOTAL FUNDS</b>	<u>240,327</u>	<u>(195,105)</u>	<u>45,221</u>

### 11. RELATED PARTY DISCLOSURES

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

# THE INCLUDE PROJECT

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	40,575	36,973
Grants	<u>55,114</u>	<u>89,071</u>
	95,689	126,044
<b>Other trading activities</b>		
Merchandise	566	180
Fund raising events	<u>75</u>	<u>-</u>
	641	180
<b>Charitable activities</b>		
Performance & outreach fees	7,648	663
Membership fees	<u>5,100</u>	<u>3,362</u>
<b>Total incoming resources</b>	109,078	130,249
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	6,600	8,075
<b>Other trading activities</b>		
Opening merchandise stock	1,047	605
Merchandise costs	951	651
Closing merchandise stock	(878)	(1,047)
Fundraising costs	<u>130</u>	<u>-</u>
	1,250	209
<b>Charitable activities</b>		
Wages	83,285	64,252
Music equipment	522	344
Training Resources	723	-
Communication resources & licences	<u>1,004</u>	<u>928</u>
	85,534	65,524
<b>Support costs</b>		
<b>Management</b>		
Rent	2,345	403
Insurance	173	155
Telephone	45	59
Postage and stationery	297	394
Carried forward	2,860	1,011

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# THE INCLUDE PROJECT

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	31.3.23 £	31.3.22 £
<b>Management</b>		
Brought forward	2,860	1,011
Advertising	1,627	886
Sundries	(22)	28
Travel & catering costs	637	437
Repairs & renewals	518	178
Computer expenses	2,235	3,024
Staff training	828	3,235
Subscriptions	145	140
Recruitment costs	693	50
Plant and machinery	595	645
Computer equipment	1,356	1,259
Volunteer costs	239	-
Loss on sale of tangible fixed assets	<u>-</u>	<u>24</u>
	11,711	10,917
<b>Governance costs</b>		
Accountancy fees	1,440	1,440
Professional fees	276	957
Bank charges	<u>173</u>	<u>-</u>
	<u>1,889</u>	<u>2,397</u>
Total resources expended	<u>106,984</u>	<u>87,122</u>
<b>Net income</b>	<u><u>2,094</u></u>	<u><u>43,127</u></u>

This page does not form part of the statutory financial statements