

CHARITY REGISTRATION NUMBER: 1188854

SIGNPOST INCLUSION CIO
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
30 APRIL 2021

LANGARD LIFFORD HALL LIMITED

Accountants and Registered Auditors

Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

SIGNPOST INCLUSION CIO
FINANCIAL STATEMENTS
PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

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SIGNPOST INCLUSION CIO

TRUSTEES' ANNUAL REPORT

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

The trustees present their report and the unaudited financial statements of the charity for the period ended 30 April 2021.

Reference and administrative details

Registered charity name Signpost Inclusion CIO

Charity registration number 1188854

Principal office Renewal Family Centre
Vulcan Road
Solihull
B91 2JY

The trustees

A Ward	(Appointed 1 April 2020)
M McCloskey	(Appointed 1 April 2020)
V Dawkins	(Appointed 1 April 2020)

Independent examiner R D Coton
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

Structure, governance and management

Running

Signpost Inclusion is a foundation charity. It is governed by a Board of Trustees which determines its overall direction and funding.

Trustees must:

- Be committed to their charity's cause and have joined its board because they want to help the charity deliver its purposes most effectively;
- Recognise that meeting their charity's stated needs is an ongoing requirement;
- Understand their roles and legal responsibilities;
- Be committed to good governance and want to contribute to their charity's continued improvement.

SIGNPOST INCLUSION CIO

TRUSTEES' ANNUAL REPORT *(continued)*

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

Objectives and activities

Charitable Objectives

To promote social inclusion for the public benefit by preventing young people with additional needs and disabilities from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

To advance in life and help young people with additional needs and disabilities through providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as individuals.

Our Vision

Our vision is to help children and young people with additional needs by:

- Creating inclusive activities allowing participation in activities normally out of reach;
- Allowing more social opportunities;
- Working alongside current organisations and activity providers to enable them to become more inclusive;
- Linking with organisations and activity providers to deliver inclusive activities at different venues;
- Providing support to the whole family through activities;
- Allowing the opportunities for lasting friendships to be formed;
- Aiding with careers and job opportunities.

Our Mission Statement

Creating positive activities for children with additional needs, inspiring them to achieve their full potential. Working with the local community to become more inclusive, creating a better future.

Our Current Activities

Our current activities include, but are not limited to:

- Swimming lessons
- Family fun swim sessions
- Sailing clubs
- Youth groups
- Social gaming groups
- Seasonal family sessions, such as Santa Experience, Pumpkin Carving, Easter Bunny Hunts...
- Singing
- Dancing
- Footy fun sessions
- Gym Sessions
- PA support

Benefits

By participating in our activities children and young people:

- Are given more social opportunities;
- Are able to gain confidence in social situations;
- Are given opportunities to access activities that would normally be a struggle;
- Are given a sense of pride and belonging, in turn gaining higher self esteem;
- Are helped in learning much needed life skills.

Parents and siblings can join in some activities, improving family dynamics.

SIGNPOST INCLUSION CIO

TRUSTEES' ANNUAL REPORT *(continued)*

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

Parents are given the opportunity to socialise with other parents allowing parent-to-parent support and friendship groups to form.

Achievements and performance

A time to reflect...

Our service like others were affected by COVID 19 regulations, resulting in all sessions cancelled from March 2020.

From April 2020 and throughout the Spring and Summer we started to link with homes and deliver activities to families. We made up activity packs for younger children and delivered wooden bird house kits to young people. Families were then encouraged to share photos on our social media. This was also an opportunity to give young people online challenges like designs, model making and quizzes.

It was important we ensured we retained links with our families, children and young people during this difficult time. It was also important for us to retain links with venues we use so that we were ready to return and implement their Covid risk assessments and plans.

We also used this time to focus on restarting our activities by putting our own covid risk assessments, policies and procedures in place and organising PPE for when sessions were up and running.

In April 2021 some regulations were lifted, and our outdoor activities restarted and where possible some of our regular indoor activities were planned outdoors. All sessions were in family bubbles with social distance in place and all were at external venues where we were following their guidelines/restrictions. We planned forest school sessions, sailing, farm visits and activity centres.

Gradually we were able to then restart our gym sessions and swimming lessons in May 2021 and we were back up and running with less restrictions.

During this year, we had trialled some new things, some of which we decided to keep. Things like our Elf and Easter Bunny deliveries. We had always run family events to celebrate these seasonal activities but due to Covid we couldn't. This was when our Elves and our Bunny visited families instead! Feedback for them reinforced the need to offer these in addition to our usual events. Those young people with higher needs or more sensory needs were able to take part in these where they could not access the regular sessions, so we reached more young people.

We feel although it has been a difficult year, the opportunity to reflect gave us the opportunity to refocus, rethink and emerge bigger, better and more knowledgeable when we reopened.

Retaining our staff was a huge worry for us, with most having a substantial drop in wages as sessional workers. For this reason, we were able to allocate wage top-ups from our reserves fund, which we were able to build due to less outgoings this year. These reserves are in place as part of our Business Plan to enable future running of Signpost Inclusion should we lack funding or an emergency arises.

SIGNPOST INCLUSION CIO

TRUSTEES' ANNUAL REPORT *(continued)*

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

Financial review

The trustees aim to maintain reserves at a level that will support the charities paid workers and to fund the special events during the year.

The trustees' annual report was approved on 1 April 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'V Dawkins', written in a cursive style.

V Dawkins
Trustee

SIGNPOST INCLUSION CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SIGNPOST INCLUSION CIO

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

I report to the trustees on my examination of the financial statements of Signpost Inclusion CIO ('the charity') for the period ended 30 April 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Llangard Lifford Hall Limited

R D Coton
Independent Examiner

Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

1 April 2022

SIGNPOST INCLUSION CIO
STATEMENT OF FINANCIAL ACTIVITIES
PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

		Period from 1 Apr 20 to 30 Apr 21		
		Unrestricted funds	Restricted funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	123,442	80,102	203,544
Charitable activities	5	17,816	–	17,816
Total income		<u>141,258</u>	<u>80,102</u>	<u>221,360</u>
Expenditure				
Expenditure on charitable activities	6,7	47,542	24,553	72,095
Total expenditure		<u>47,542</u>	<u>24,553</u>	<u>72,095</u>
Net income and net movement in funds		<u>93,716</u>	<u>55,549</u>	<u>149,265</u>
Reconciliation of funds				
Total funds brought forward		–	–	–
Total funds carried forward		<u>93,716</u>	<u>55,549</u>	<u>149,265</u>

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

SIGNPOST INCLUSION CIO
STATEMENT OF FINANCIAL POSITION
30 APRIL 2021

	Note	£	30 Apr 21 £
Fixed assets			
Tangible fixed assets	13		299
Current assets			
Cash at bank and in hand		152,248	
Creditors: amounts falling due within one year	14	3,282	
Net current assets			148,966
Total assets less current liabilities			149,265
Net assets			149,265
Funds of the charity			
Restricted funds			55,549
Unrestricted funds			93,716
Total charity funds	16		149,265

These financial statements were approved by the board of trustees and authorised for issue on 1 April 2022, and are signed on behalf of the board by:



V Dawkins
Trustee

SIGNPOST INCLUSION CIO
STATEMENT OF CASH FLOWS
PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

	30 Apr 21 £
Cash flows from operating activities	
Net income	149,265
<i>Adjustments for:</i>	
Depreciation of tangible fixed assets	150
Government grant income	(8,586)
Accrued expenses	1,140
<i>Changes in:</i>	
Trade and other creditors	2,142
Cash generated from operations	<u>144,111</u>
Net cash from operating activities	<u>144,111</u>
Cash flows from investing activities	
Purchase of tangible assets	(449)
Net cash used in investing activities	<u>(449)</u>
Cash flows from financing activities	
Government grant income	8,586
Net cash from financing activities	<u>8,586</u>
Net increase in cash and cash equivalents	152,248
Cash and cash equivalents at beginning of period	—
Cash and cash equivalents at end of period	<u>152,248</u>

SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Renewal Family Centre, Vulcan Road, Solihull, B91 2JY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	33% straight line
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Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

3. Accounting policies *(continued)***Government grants** *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	6,623	–	6,623
Grants			
Grants receivable	11,670	71,881	83,551
Covid-19 JRS grants	8,586	–	8,586
Other donations and legacies			
Transfer from Signpost Inclusion CIC	96,563	8,221	104,784
	<u>123,442</u>	<u>80,102</u>	<u>203,544</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £
P.A. Services	<u>17,816</u>	<u>17,816</u>

SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activity	42,160	8,123	50,283
Support costs	5,382	16,430	21,812
	<u>47,542</u>	<u>24,553</u>	<u>72,095</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £
Charitable activity	50,283	–	50,283
Support costs	–	2,115	2,115
Governance costs	–	19,697	19,697
	<u>50,283</u>	<u>21,812</u>	<u>72,095</u>

8. Analysis of support costs

	Analysis of support costs £	Total 2021 £
Premises	480	480
General office	1,264	1,264
Governance costs	18,077	18,077
DBS Checks	221	221
Accountancy Fees	1,620	1,620
Depreciation	150	150
	<u>21,812</u>	<u>21,812</u>

9. Net income

Net income is stated after charging/(crediting):

	30 Apr 21 £
Depreciation of tangible fixed assets	<u>150</u>

SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

10. Independent examination fees

	Period from 1 Apr 20 to 30 Apr 21 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,140</u>

11. Staff costs

The average head count of employees during the period was 10.

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services to the charity was £18,079. Payments have not been made for the role of trustee.

12. Trustee remuneration and expenses

During the period remuneration of £18,079 (2020: £Nil) was paid to one of the trustees for their role as activity co-ordinator.

13. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020	–
Additions	449
At 30 April 2021	<u>449</u>
Depreciation	
At 1 April 2020	–
Charge for the period	150
At 30 April 2021	<u>150</u>
Carrying amount	
At 30 April 2021	<u>299</u>

SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

14. Creditors: amounts falling due within one year

	30 Apr 21
	£
Accruals and deferred income	1,140
Social security and other taxes	2,142
	<u>3,282</u>

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	30 Apr 21
	£
Recognised in income:	
Government grants income	<u>8,586</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 30 April 2021
	£	£	£	£
General funds	<u>–</u>	<u>141,258</u>	<u>(47,542)</u>	<u>93,716</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	At 30 April 2021
	£	£	£	£
Restricted Funds	<u>–</u>	<u>80,102</u>	<u>(24,553)</u>	<u>55,549</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	299	–	299
Current assets	96,699	55,549	152,248
Creditors less than 1 year	<u>(3,282)</u>	<u>–</u>	<u>(3,282)</u>
Net assets	<u>93,716</u>	<u>55,549</u>	<u>149,265</u>

SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

18. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 30 Apr 2021
	£	£	£
Cash at bank and in hand	–	152,248	152,248

SIGNPOST INCLUSION CIO
MANAGEMENT INFORMATION
PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

The following pages do not form part of the financial statements.

SIGNPOST INCLUSION CIO
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
PERIOD FROM 1 APRIL 2020 TO 30 APRIL 2021

	Period from 1 Apr 20 to 30 Apr 21 £
Income and endowments	
Donations and legacies	
Donations	6,623
Grants receivable	83,551
Covid-19 JRS grants	8,586
Transfer from Signpost Inclusion CIC	104,784
	<u>203,544</u>
Charitable activities	
P.A. Services	17,816
	<u>17,816</u>
Total income	<u>221,360</u>
Expenditure	
Expenditure on charitable activities	
Charitable events and activities	13,053
Wages and salaries	53,175
Rent	480
Insurance	1,536
Legal and professional fees	1,618
Telephone	598
Other office costs	1,264
Depreciation	150
DBS checks	221
	<u>72,095</u>
Total expenditure	<u>72,095</u>
Net income	<u>149,265</u>