

CHARITY REGISTRATION NUMBER: 1188854

**SIGNPOST INCLUSION CIO**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 APRIL 2022**

**LANGARD LIFFORD HALL LIMITED**

Accountants and Registered Auditors

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

**SIGNPOST INCLUSION CIO**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 30 APRIL 2022**

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>6</b>
Statement of financial activities	<b>7</b>
Statement of financial position	<b>8</b>
Statement of cash flows	<b>9</b>
Notes to the financial statements	<b>10 - 17</b>

# SIGNPOST INCLUSION CIO

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 30 APRIL 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2022.

#### 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	
M McCloskey	(Resigned 1 September 2022)
V Dawkins	
Z Robertson	(Appointed 1 September 2022)

**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)*

### **YEAR ENDED 30 APRIL 2022**

#### **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 swim lessons
- Outdoor activities such as sailing and tubing
- Youth and social gaming groups
- Seasonal family sessions, such as Santa Experience, Pumpkin Carving, Easter Bunny Hunts...
- After school clubs for singing and dancing
- Footy fun holiday 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;
- 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)*  
**YEAR ENDED 30 APRIL 2022**

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

**Achievements and performance**

May 2021 was a time to gradually emerge from the effects of COVID-19 restrictions. Outdoor activities were still a large part of what we were offering because families were still apprehensive. For many they were keen to get back to normality whereas a large number needed a gradual return. Therefore, by remaining outdoors catered for everyone.

It was also a year where we trialled new ideas which came from the time we had to reflect. It was also an opportunity to look at what we had offered during the time of the COVID-19 pandemic and decide which families wanted us to keep and build onto our usual yearly activities.

Certainly for us it was an exciting year because we could start meeting our families and young people again. Watching them gradually emerge from their homes and watching their confidence start to grow again, gave us the drive to help and support even more!

In May 2021 our PA service continued to run as it did throughout the previous year. Also, our specialist swimming club had restarted and was fully up and running plus our gym sessions too.

All other activities, however, had a heavy focus on the outdoors and bubbles, including lots more forest school sessions, animal related sessions such as alpaca walking, meeting reptiles plus outdoor adventure activities such as tubing, skiing and golf.

The support needed from families was immense, so we provided more family sessions than before. This was a bigger focus because some individuals were not ready to branch off individually but instead built confidence as a family unit.

Eventually our planning then started to involve more activities for children and young people. For example, there was a day out for our youth at an activity centre in preparation for a residential; something we hadn't done for a while. We also started back our adoption teen group which was on hold over COVID-19.

Our usual clubs - Singing, dance, gaming and youth all fully returned. However, we were unable to bring our after-school football back. This was very popular and always well attended, however, when our venue had reopened the coaches had both moved on and we were struggling to find others that were able to help. This for us was the one thing we lost due to the

**SIGNPOST INCLUSION CIO**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 30 APRIL 2022**

results of COVID-19. We will be thinking of ways we can rectify this during the coming year.

We trialled a holiday club for the first time which came about due to families now being keen for more holiday related activities. This was very popular and children and young people were keen for this to become a regular thing for us to offer.

During the first half of the year we stayed with venues we had existing links with. This was due to us having confidence in knowing the venues and families and young people being familiar with them. For us knowing the venues ensured we had good communication with the staff which lead to us having things more tailored to our sessions. By the summertime we branched out and tried new venues for our families whose confidence had grown to trust us in the changes.

Our residential went ahead and was a success, therefore similar residentials will be something we look to offering again with suitable funding.

Moving towards the end of the year, our indoor Santa event went ahead. Although it involved masks if they preferred, they were festive ones and the children had just as much fun!

Our festive workshops were back too which parents/carers were happy to see return. Activities included wreath making, table decorations and Christmas cake decorating. The previous year all of these had been DIY home kits!

Then onto the new year all our winter activities continued and our easter activities too. April 2022 saw our Easter Bunny visits return. Something we started during lockdown, but families were keen to see still offered to families that had children who struggle to attend our indoor Easter bunny event.

Families were now attending sessions as before, and our database was now starting to grow as more new families emerged. Families had time to reflect too and time to look at what support is available too them. Some families had struggled during the past two years and needed support now and this was shown in the emails we received.

### **Fundraising**

Fundraising was less than we would have normally done, but a parent did do a wolf run for us raising over £700. Our main fundraising event, our Charity ball, did great as always, raising in excess of £3,000.

Funding was also a difficult time for us. January 2022 saw the end of our Children in need funding. This had supported our specialist swimming club for seven years and the reason it was able to begin. But with slight adjustments we were able to self-fund as much as possible with any shortfall being made up from fundraising.

Exclusively hiring a leisure centre pool is tough and costly, but we are determined to continue to make it happen going forward from April 2022.

### **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.

**SIGNPOST INCLUSION CIO**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 30 APRIL 2022**

The trustees' annual report was approved on 9 December 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

YEAR ENDED 30 APRIL 2022

I report to the trustees on my examination of the financial statements of Signpost Inclusion CIO ('the charity') for the year ended 30 April 2022.

#### **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.

*Longwood Lifford Hall Limited*

R D Coton  
Independent Examiner

Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

9 December 2022



**SIGNPOST INCLUSION CIO**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 30 APRIL 2022**

		<b>Year to 30 Apr 22</b>			Period from 1 Apr 20 to 30 Apr 21
	<b>Note</b>	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	21,454	35,429	56,883	203,544
Charitable activities	<b>5</b>	81,304	-	81,304	17,816
<b>Total income</b>		<u>102,758</u>	<u>35,429</u>	<u>138,187</u>	<u>221,360</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>6,7</b>	89,094	75,910	165,004	72,095
<b>Total expenditure</b>		<u>89,094</u>	<u>75,910</u>	<u>165,004</u>	<u>72,095</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>13,664</u>	<u>(40,481)</u>	<u>(26,817)</u>	<u>149,265</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		93,716	55,549	149,265	-
<b>Total funds carried forward</b>		<u>107,380</u>	<u>15,068</u>	<u>122,448</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.

The notes on pages 10 to 17 form part of these financial statements.

**SIGNPOST INCLUSION CIO**  
**STATEMENT OF FINANCIAL POSITION**

**30 APRIL 2022**

	<b>Note</b>	<b>2022</b>		<b>2021</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible fixed assets	<b>13</b>		293		299
<b>Current assets</b>					
Cash at bank and in hand		125,744		152,248	
<b>Creditors: amounts falling due within one year</b>	<b>14</b>	<u>3,589</u>		<u>3,282</u>	
<b>Net current assets</b>			122,155		148,966
<b>Total assets less current liabilities</b>			<u>122,448</u>		<u>149,265</u>
<b>Net assets</b>			<u>122,448</u>		<u>149,265</u>
<b>Funds of the charity</b>					
Restricted funds			15,068		55,549
Unrestricted funds			107,380		93,716
<b>Total charity funds</b>	<b>16</b>		<u>122,448</u>		<u>149,265</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 December 22, and are signed on behalf of the board by:



V Dawkins  
Trustee

The notes on pages 10 to 17 form part of these financial statements.

**SIGNPOST INCLUSION CIO**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED 30 APRIL 2022**

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(26,817)	149,265
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	220	150
Government grant income	-	(8,586)
Accrued expenses	-	1,140
<i>Changes in:</i>		
Trade and other creditors	307	2,142
Cash generated from operations	<u>(26,290)</u>	<u>144,111</u>
Net cash (used in)/from operating activities	<u>(26,290)</u>	<u>144,111</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(214)	(449)
Net cash used in investing activities	<u>(214)</u>	<u>(449)</u>
<b>Cash flows from financing activities</b>		
Government grant income	-	8,586
Net cash from financing activities	<u>-</u>	<u>8,586</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(26,504)	152,248
<b>Cash and cash equivalents at beginning of year</b>	<u>152,248</u>	<u>-</u>
<b>Cash and cash equivalents at end of year</b>	<u>125,744</u>	<u>152,248</u>

The notes on pages 10 to 17 form part of these financial statements.

# SIGNPOST INCLUSION CIO

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 30 APRIL 2022

#### 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)*

## YEAR ENDED 30 APRIL 2022

**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:

Fixtures and fittings	- 33% straight line
Equipment	- 33% straight line

**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)*

## YEAR ENDED 30 APRIL 2022

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 2022 £
<b>Donations</b>			
Donations	21,454	–	21,454
<b>Grants</b>			
Grants receivable	–	35,429	35,429
Covid-19 JRS grants	–	–	–
<b>Other donations and legacies</b>			
Transfer from Signpost Inclusion CIC	–	–	–
	<u>21,454</u>	<u>35,429</u>	<u>56,883</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	6,623	–	6,623
<b>Grants</b>			
Grants receivable	11,670	71,881	83,551
Covid-19 JRS grants	8,586	–	8,586
<b>Other donations and legacies</b>			
Transfer from Signpost Inclusion CIC	96,563	8,221	104,784
	<u>123,442</u>	<u>80,102</u>	<u>203,544</u>

## SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 30 APRIL 2022

## 5. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
P.A. Services	81,304	81,304	17,816	17,816

## 6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Charitable activity	88,494	71,608	160,102
Support costs	600	4,302	4,902
	89,094	75,910	165,004

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Charitable activity	44,287	24,073	68,360
Support costs	3,255	480	3,735
	47,542	24,553	72,095

## 7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Charitable activity	160,102	-	160,102	68,360
Support costs	-	3,083	3,083	2,115
Governance costs	-	1,819	1,819	1,620
	160,102	4,902	165,004	72,095

## 8. Analysis of support costs

	Analysis of support costs	Total 2022	Total 2021
	£	£	£
Premises	1,514	1,514	480
General office	1,401	1,401	1,264
DBS Checks	168	168	221
Accountancy Fees	1,819	1,819	1,620
	4,902	4,902	3,585

## SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 30 APRIL 2022

**9. Net (expenditure)/income**

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	220	150
	<u>220</u>	<u>150</u>

**10. Independent examination fees**

	Year to 30 Apr 22	Period from 1 Apr 20 to 30 Apr 21
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,140	1,140
	<u>1,140</u>	<u>1,140</u>

**11. Staff costs**

The average head count of employees during the year was 17 (2021: 10).

No employee received employee benefits of more than £60,000 during the year (2021: 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 provided to the charity was £21,602 (2021:£18,079).

**12. Trustee remuneration and expenses**

During the period remuneration of £21,602 (2021: £18,079) was paid to one of the trustees for their role as activity co-ordinator.



## SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 30 APRIL 2022

## 13. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 May 2021	-	449	449
Additions	214	-	214
<b>At 30 April 2022</b>	<u>214</u>	<u>449</u>	<u>663</u>
<b>Depreciation</b>			
At 1 May 2021	-	150	150
Charge for the year	71	149	220
<b>At 30 April 2022</b>	<u>71</u>	<u>299</u>	<u>370</u>
<b>Carrying amount</b>			
<b>At 30 April 2022</b>	<u>143</u>	<u>150</u>	<u>293</u>
At 30 April 2021	<u>-</u>	<u>299</u>	<u>299</u>

## 14. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,140	-
Accruals and deferred income	1,140	1,140
Social security and other taxes	1,309	2,142
	<u>3,589</u>	<u>3,282</u>

## 15. Government grants

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

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>-</u>	<u>8,586</u>

## SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 30 APRIL 2022

## 16. Analysis of charitable funds

## Unrestricted funds

	At 1 May 2021	Income	Expenditure	At 30 April 2022
	£	£	£	£
General funds	93,716	102,758	(89,094)	107,380

	At 1 April 2020	Income	Expenditure	At 30 April 2021
	£	£	£	£
General funds	-	141,258	(47,542)	93,716

## Restricted funds

	At 1 May 2021	Income	Expenditure	At 30 April 2022
	£	£	£	£
Restricted Funds	55,549	35,429	(75,910)	15,068

	At 1 April 2020	Income	Expenditure	At 30 April 2021
	£	£	£	£
Restricted Funds	-	80,102	(24,553)	55,549

## 17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	293	-	293
Current assets	110,676	15,068	125,744
Creditors less than 1 year	(3,589)	-	(3,589)
<b>Net assets</b>	<b>107,380</b>	<b>15,068</b>	<b>122,448</b>

	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	(3,282)	-	(3,282)
<b>Net assets</b>	<b>93,716</b>	<b>55,549</b>	<b>149,265</b>

## SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 30 APRIL 2022

## 18. Analysis of changes in net debt

	At 1 May 2021	Cash flows	At 30 Apr 2022
	£	£	£
Cash at bank and in hand	<u>152,248</u>	<u>(26,504)</u>	<u>125,744</u>