

CHARITY REGISTRATION NUMBER: 1188854

**SIGNPOST INCLUSION CIO**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**30 APRIL 2023**

**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 2023**

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# SIGNPOST INCLUSION CIO

## TRUSTEES' ANNUAL REPORT

### YEAR ENDED 30 APRIL 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 April 2023.

#### 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  
Langard Lifford Hall Limited  
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 2023

#### 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.

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

# SIGNPOST INCLUSION CIO

## TRUSTEES' ANNUAL REPORT *(continued)*

### YEAR ENDED 30 APRIL 2023

#### Achievements and performance

##### April 2022

Mostly all our sessions were now up and running as they were prior to the pandemic.

Our 18+ group started to develop and were offered more social opportunities. This involved train journeys and venues in Birmingham. Due to this being a new experience for most young people and the venues being in a busy city we ensured it was a group of 6 young people with 2 staff.

Our residential weekend finally went ahead in April 2022. Even though it was a small group it was a great experience for them all and they thrived in the environment, taking huge steps in confidence and teamwork.

##### From May 22

We tried HAF this year, a great government initiative (Holiday activities and Food programme), for these sessions we had a lot of new and much higher needs coming in, not fitting with our usual cohort. This made it difficult to staff the groups at the ratio it needed resulting in smaller groups, which meant for us it did not work. However, all sessions went well, and we had good outcomes but on reflection we decided not to apply for HAF in the future.

During May the activity venue we used regularly reopened. This meant we could start planning holiday sessions and other activities there again.

The summer holidays were also a busy time as families were keen to get out again. We delivered a busy summer programme with lots of new sessions.

We introduced them to Earlswood craft centre and linked with various venues and shops there to offer days they could book on. Visiting animals, ceramic painting, pottery, crafting and arranged for our families to go to the café for a meal if they wished, with a discount. These were very popular and well attended so we continued offering these during the autumn and winter of 2022 and Easter of 2023.

We linked with another new venue which allowed us to spend time at a miniature railway. This was popular due to many young people having an interest in trains. It was in Sutton Coldfield, but families were happy to travel. We had so many requests to book on, that we had to run two exclusive sessions. Due to this success, it will become an annual event.

Our swimming club began offering Rookie training in September 22. This was implemented due to our higher-level swimmers needing to progress. Our lead instructor trained to deliver this course and this led to sharing our work with RNRL during drowning prevention week. Articles were then shared on social media.

September 22 also saw us start a regular exclusive soft play session at Planet Ice. This was due to families requesting more opportunities for soft play sessions. However due to it being exclusive we could only access it late on a Sunday evening which affected the numbers that were able to attend. We did however continue for several months, but due to us self-funding this we had to stop offering the session.

After some of our funding came to an end we looked at other funding options, including short breaks funding under Solihull Local Authority. In January 2023 we applied and received the Short Breaks funding which supported our Thursday after school club and some Holiday activities for the whole of 2023.

**SIGNPOST INCLUSION CIO**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 30 APRIL 2023**

**Achievements and performance** *(continued)*

All our Youth sessions continued to be funded by the National Lottery Reaching Communities Grant up till February 2023. During the funding run numbers increased and our 16+ youth was split into two groups to allow a lower staff ratio. Offering smaller groups encourages more communication and friendship building. When this funding ended February 2023 we started to self-funded 16+ and 18+ sessions.

Finally, in March, our after-school football returned after securing a coach to run them. This now offered an opportunity for a parent child group running before our regular football group for younger members. This was a success and well attended.

**Funding/Fundraising**

2022 was a difficult time for us as January 2022 saw the end of our Children In Need funding which supported our Specialist Swimming Club, followed by the National Lottery funding a year later in February 2023.

Therefore as we approach our next financial year the majority of our service is self-funded and with the shortfall coming from our fundraising and our reserves we aim to focus more on fundraising events.

**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 23 January 2024 and signed on behalf of the board of trustees by:



V Dawkins  
Trustee

## SIGNPOST INCLUSION CIO

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

YEAR ENDED 30 APRIL 2023

I report to the trustees on my examination of the financial statements of Signpost Inclusion CIO ('the charity') for the year ended 30 April 2023.

#### 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.

*Langard Lifford Hall Limited*

R D Coton  
Independent Examiner

Langard Lifford Hall Limited  
Lifford Hall  
Lifford Lane  
Kings Norton  
Birmingham  
B30 3JN

23 January 2024

**SIGNPOST INCLUSION CIO**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 30 APRIL 2023**

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	12,785	24,604	37,389	56,883
Charitable activities	5	120,513	–	120,513	81,304
<b>Total income</b>		<u>133,298</u>	<u>24,604</u>	<u>157,902</u>	<u>138,187</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	<u>171,881</u>	<u>39,319</u>	<u>211,200</u>	<u>165,004</u>
<b>Total expenditure</b>		<u>171,881</u>	<u>39,319</u>	<u>211,200</u>	<u>165,004</u>
<b>Net expenditure and net movement in funds</b>		<u>(38,583)</u>	<u>(14,715)</u>	<u>(53,298)</u>	<u>(26,817)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>107,379</u>	<u>15,068</u>	<u>122,447</u>	<u>149,265</u>
<b>Total funds carried forward</b>		<u>68,796</u>	<u>353</u>	<u>69,149</u>	<u>122,447</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 8 to 13 form part of these financial statements.



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

**30 APRIL 2023**

	Note	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible fixed assets	13		71		293
<b>Current assets</b>					
Cash at bank and in hand		73,478		125,743	
<b>Creditors: amounts falling due within one year</b>	14	4,400		3,589	
<b>Net current assets</b>			69,078		122,154
<b>Total assets less current liabilities</b>			69,149		122,447
<b>Net assets</b>			69,149		122,447
<b>Funds of the charity</b>					
Restricted funds			353		15,068
Unrestricted funds			68,796		107,379
<b>Total charity funds</b>	15		69,149		122,447

These financial statements were approved by the board of trustees and authorised for issue on 23 January 2024, and are signed on behalf of the board by:



V Dawkins  
Trustee

The notes on pages 8 to 13 form part of these financial statements.

# SIGNPOST INCLUSION CIO

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 30 APRIL 2023

#### 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 2023

#### 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.

##### **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.

## SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 30 APRIL 2023

## 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	11,785	-	11,785
<b>Grants</b>			
Grants receivable	1,000	24,604	25,604
	<u>12,785</u>	<u>24,604</u>	<u>37,389</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	21,454	-	21,454
<b>Grants</b>			
Grants receivable	-	35,429	35,429
	<u>21,454</u>	<u>35,429</u>	<u>56,883</u>

## 5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
P.A. Services	<u>120,513</u>	<u>120,513</u>	<u>81,304</u>	<u>81,304</u>

## 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activity	166,473	39,158	205,631
Support costs	5,408	161	5,569
	<u>171,881</u>	<u>39,319</u>	<u>211,200</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activity	88,274	71,608	159,881
Support costs	821	4,302	5,123
	<u>89,095</u>	<u>75,910</u>	<u>165,004</u>

## SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 30 APRIL 2023

## 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activity	205,631	-	205,631	159,881
Support costs	-	3,409	3,409	3,304
Governance costs	-	2,160	2,160	1,819
	<u>205,631</u>	<u>5,569</u>	<u>211,200</u>	<u>165,004</u>

## 8. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Premises	1,220	1,220	1,514
General office	1,576	1,576	1,401
Finance costs	342	342	-
DBS Checks	50	50	168
Accountancy Fees	2,160	2,160	1,819
Depreciation	221	221	221
	<u>5,569</u>	<u>5,569</u>	<u>5,123</u>

## 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>222</u>	<u>220</u>

## 10. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,140</u>	<u>1,140</u>

## SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 30 APRIL 2023

**11. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	144,521	96,787

The average head count of employees during the year was 21 (2022: 17).

No employee received employee benefits of more than £60,000 during the year (2022: 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 £13,437 (2022: £21,602).

**12. Trustee remuneration and expenses**

During the period remuneration of £13,437 (2022: £21,602) was paid to one of the trustees for their role as activity co-ordinator.

**13. Tangible fixed assets**

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 May 2022 and 30 April 2023	214	449	663
<b>Depreciation</b>			
At 1 May 2022	71	299	370
Charge for the year	72	150	222
At 30 April 2023	143	449	592
<b>Carrying amount</b>			
At 30 April 2023	71	-	71
At 30 April 2022	143	150	293

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

	2023	2022
	£	£
Trade creditors	-	1,140
Accruals and deferred income	1,140	1,140
Social security and other taxes	2,821	1,309
Other creditors	439	-
	4,400	3,589

## SIGNPOST INCLUSION CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 30 APRIL 2023

## 15. Analysis of charitable funds

## Unrestricted funds

	At 1 May 2022	Income	Expenditure	At 30 Apr 2023
	£	£	£	£
General funds	107,379	133,298	(171,881)	68,796

	At 1 May 2021	Income	Expenditure	At 30 Apr 2022
	£	£	£	£
General funds	93,716	102,758	(89,095)	107,379

## Restricted funds

	At 1 May 2022	Income	Expenditure	At 30 Apr 2023
	£	£	£	£
Restricted Funds	15,068	24,604	(39,319)	353

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

## 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	71	-	71
Current assets	73,125	353	73,478
Creditors less than 1 year	(4,400)	-	(4,400)
<b>Net assets</b>	<b>68,796</b>	<b>353</b>	<b>69,149</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	293	-	293
Current assets	110,675	15,068	125,743
Creditors less than 1 year	(3,589)	-	(3,589)
<b>Net assets</b>	<b>107,379</b>	<b>15,068</b>	<b>122,447</b>