

The Charity Registration Number: 1158632

INCLUSION BARNET

A Charitable Incorporated Organisation
Report and Financial Statements

31 March 2020

Legal and Administrative Information

Trustees	Paul Baldwin (Chair) Sunethra Goonewardene Paul Hawkins Nailia Jimenez Maria Nash Michael Nolan (resigned 12/08/2019) Geraldine Yenwo Philip Rackman Jennifer Pearl Helen Phillips-Batman (died 15/08/2019)
Chief Executive Officer	Caroline Collier
Charity registration number	1158632
Principal Office	The Independent Living Centre c/o Barnet and Southgate College 7, Bristol Avenue Colindale London NW9 4BR
Independent examiner	Grant Harrod Lerman Davis LLP Chartered Accountants 1st Floor Healthaid House Marlborough Hill Harrow Middlesex HA1 1UD
Accountants	Accounts Surgery Global House 395 Seven Sisters Road N15 6RD
Bank	Unity Trust Nine Brindleyplace Birmingham B1 2HB

Foreword from the Chair

The financial year 2019/20 was in many ways a successful one for Inclusion Barnet, but it was also one marred by sadness. In August, we lost our dedicated trustee Helen Phillips-Batman; a shock for us for being so entirely unexpected, and a great loss to the board. Her expertise around mental health was a great asset, as was her constant kindness and concern for her colleagues. All at Inclusion Barnet owe her a debt of gratitude, and will remember her fondly.

2019 was also the year that Michael Nolan, a former Chair of Barnet Centre for Independent Living, retired after eight years of valued service. His wise advice and depth of experience has been a great asset to the board, and will be missed. On behalf of the board, I wish him a long and happy retirement.

It was also a year overtaken by wider events, as by March we were in the grip of a pandemic, and few foresaw the extent and impact this would have. I would like to extend my thanks to all at Inclusion Barnet for working so hard to adapt to online and remote delivery, and to my fellow board members for the unwavering support and encouragement through these challenging times.

Despite this, the period was one of steady progress against our priorities and a sustainable financial performance which yielded a modest increase to our reserves.

Our flagship Touchpoint service continued to deliver strongly, thanks to the generous support of the National Lottery Community Fund, and in February we welcomed a new manager, Kate Toon, as Rebecca Sare moved into the role of Deputy CEO and worked on developing our consultancy offer through our trading company Inclusion Unlimited. By the beginning of 2020, we had our first consultancy client and we hope this work will continue to grow.

Touchpoint also acquired an advice service, thanks to the support of Trust for London, providing much needed welfare benefits advice to disabled people in Barnet. We were, as hoped, able to deliver our safe places scheme for another year thanks to funding from MOPAC. We were delighted at the end of the year that this transferred to a sustainable arrangement with Barnet Mencap. We were also delighted to see Barnet Giving take the next stage in its journey, becoming an independent charity in March.

Strong delivery continued on our Enablement project, our libraries service and our voluntary sector support contracts, and we value the relationships these projects give us with Barnet Enfield and Haringey Mental Health Trust (BEH MHT) and with the London Borough of Barnet. Barnet Voice continued to deliver its role as part of the Wellbeing Hub, and also continued Space 2B until delivery became impossible due to the pandemic.

The year ended on a positive note as we won the contract to deliver Healthwatch Barnet from April 2020, which we look forward to developing as a user-led voice for people who use services in Barnet.

Finally, on a personal note, this marks my final report as Chair, as the time has come for me to retire from my role at the 2020 AGM. Whilst there is a certain sadness that my tenure has come to an end, there is also great pride in what the organisation has achieved since its early beginnings as Barnet Centre for Independent Living. I will remain a staunch friend of Inclusion Barnet and look forward to hearing about its future achievements.

Paul Baldwin

Trustees Report

Activity during the year

Touchpoint

Touchpoint is Inclusion Barnet's flagship service which supports people experiencing any form of disability in Barnet to access the services and resources they need. The aim of Touchpoint is to work with individuals to: understand the goals they would like to achieve; identify the local services and/or community resources that could help them achieve those goals; overcome the barriers they are facing to accessing those services and resources so they feel able to confidently access them independently.

Over the last financial year, Touchpoint provided information, advice and support by phone, email and face-to-face for eight hours a day to 122 people. Of these 122, we worked intensively with 69 on a one-to-one basis. Of these 69, 65 achieved excellent outcomes in line with the project's intended impact, including gaining new skills; being less socially isolated; having better mental and physical well-being; and having improved confidence, and independence.

During this time, the Touchpoint volunteer mentoring programme significantly evolved and we worked with and trained-up 11 volunteers, who provided mentoring support to 16 people. As part of this activity, we also supported 7 people with additional needs into local supported volunteering opportunities.

Throughout this period we received some great feedback from customers. One customer wrote: "Touchpoint staff provided me with every support I needed at every level and given time. They made themselves available, gave listening ears and sought solutions to my problems/needs. My allocated key workers both past and present left no stone unturned to seek support in the form of referral to relevant organisations and ensured that my needs were met promptly and adequately. They showed my great empathy, respect and professionalism above all. To me, they were my 'best friends' at the most difficult time of my life. They remain in my thoughts on a daily basis given the positive impact they have made in my life till date. I see them as great assets to your organisation." (Touchpoint Customer, Jan 2020).

We also continued to have an excellent response from services throughout Barnet. One Physiotherapist wrote: "I was at a loss as to what to do with this client. Thank goodness my colleague gave me your leaflet! Your service is definitely needed and I will be referring to you again."

Voluntary Sector Support (Barnet Together)

The Barnet Together Partnership (Inclusion Barnet, Volunteering Barnet and the Young Barnet Foundation) continued to deliver strongly for the Barnet Voluntary sector during the year. Inclusion Barnet led on the development of the Barnet Voluntary Sector Manifesto, an aspirational document produced in collaboration with sector leaders, and put it out for consultation. This was developed by the CEO Network, which met quarterly throughout the year.

In the first year of delivery, our CEO provided representation for the sector at 77 meetings, including the Health and Wellbeing Board and the Barnet Strategic Partnership Board. We were also invited to sit on the Integrated Care Partnership Board. We also sent out fortnightly newsletters and Barnet Together had over 300 Twitter followers by the end of the year. On the 2nd October 2019, we held a very successful Funders Fair, kindly hosted by One Stonegrove, which benefited 46 attendees. Training and organisational support was delivered through the year.

As the Coronavirus Pandemic created a lockdown in March, we became, with our Barnet Together Partners, part of the Strategic Leads Group for the community response to Coronavirus. This would shape our work on the VCS contract for much of the year to come, and has resulted in even stronger partnership working with our voluntary and statutory sector partners.

Barnet Voice for Mental Health

Our Barnet Voice for Mental Health project continued to deliver a number of activities for Barnet residents throughout the year.

The Discharge and Support Project, funded by Barnet CCG as part of the Barnet Wellbeing Hub, focused on supporting individuals transitioning from inpatient mental health wards into the community. One Volunteer Coordinator and a number of Peer Volunteers provided peer support through ward visits, a Peer Recovery Group, action planning and signposting. Through this financial year, the team supported 141 individuals through 92 hours of ward outreach, 51 hours of peer-led groups, and over 120 follow up contacts.

In addition to the Discharge and Support Project, Barnet Voice's longstanding safe space, the Space 28, continued to run twice a week in different sides of the borough throughout the year, as well as the weekly Peer Support Group based at Finchley Memorial Hospital. These activities were partly funded by Partners in Health, the Mrs Smith and Mount Trust and a generous donation from local charity Heart Reach, and aimed to provide a safe space for people with enduring mental health issues to share their experiences, form friendships, access a number of activities and provide support for each other. Throughout the year both spaces were accessed by over 100 people.

People's Choice and Safe Places

During the grant period for our Safe Places Project, we worked towards keeping the Scheme running and improving it by involving new members, both those who needed the support of Safe Places and businesses to register as a Safe Place.

Overall we engaged with 74 members who valued the scheme. Although we were not able to sign up as many new members as we would have liked to as there was a limit to the number of people we could reach, and all referral and signposting options had been covered previously.

While recruiting new businesses, 37 were visited to assess suitability e.g. wheelchair access, a quiet place to wait etc. From this we had 28 business sign ups at the end of scheme.

A survey to which 48 of the members responded shows that they valued the scheme and would recommend it to others. We also had feedback from two carers and a family member who said the scheme improved confidence for going out and becoming more independent.

In partnership with the Police and Barnet Mencap we delivered training to four business and their teams. We also went to one location to present to staff members who could not make the training session. We visited two groups to explain the scheme and recruit new members; this was in response to people not feeling comfortable about attending a larger meeting in a place they were unfamiliar. Visits to five business during a Mystery shop provided feedback, which was then shared with the businesses involved and showed the overall response was good.

We joined the National Safe Places Scheme which maps all Safe Places in the UK through an App which members can download so they, or any visitors to Barnet, can see where the nearest Safe Place is should they need one.

As our funding ended, we arranged with Barnet Mencap to take over the scheme to keep this valuable service running. The information about this change was sent to members and businesses.

The Enablement Partnership

Peer working

During 2019/2020 the Enablement Partnership continued to successfully establish a BEH MHT Peer Workforce. Our quantitative data showed a 17.73% improvement in the understanding of the Peer role within the Trust and a 136% improvement in how Peer Workers feel valued in their teams.

Lived experience

We developed a Trust-wide quality improvement lived experience in the workplace project. This project enabled us to create a BEH lived experience strategy, which has been approved by the Trust. At the end of the year, 70% of staff reported they would feel comfortable disclosing lived experience of mental health issues at work compared to 60% at the start of the year marking a 16% increase.

Co-production

During the year the partnership developed a bespoke BEH MHT Co-Production Toolkit. From the toolkit, we designed and delivered co-production training to support staff to work with people to co-produce projects and services. At the end of the year, 71% of staff said they felt extremely confident or very confident to co-produce with people, compared to 59% at the start of the year, making a 20% increase.

Enabling practices

Finally, in 2019/20, we launched pilots using DIALOG+ which facilitates people and staff to co-produce recovery-focused care plans. The tool has shown promising results, for example, 'Abdul's' journey showed a 150% increase in his communication with his clinicians and an 100% increase in his care planning as a result of using DIALOG+.

The Partnership Libraries

Inclusion Barnet's two partnership libraries have had another successful and eventful year. New Barnet Library closed its doors for the last time on 31st August 2019 and was replaced by a brand new branch at New Barnet Leisure Centre in September. New Barnet Library was immediately inundated with 704 new library users, many signing up for the first time, and it has continued to be popular with families in particular. The volunteer-run weekly Baby Rhyme Time and Toddler Read & Rhyme activities, for parents and pre-school children, were frequently full to capacity. The same activities at South Friern Library also saw a large increase in numbers during this period. In January, South Friern hosted a week of digital creativity workshops for children from local primary schools, facilitated by the Institute of Imagination. On the Saturday of that week, the sessions were opened up to the general public, with over 120 extra visitors.

Other regular activities taking place across the two libraries (some run by organisations renting our space) have included Italian singalong classes for toddlers, KUMON after-school Maths and English lessons, an Age UK Coffee and Computers morning, police surgeries, councillor surgeries, BOOST employment support and Touchpoint welfare benefits advice sessions.

For technological reasons, we do not have visitor numbers for New Barnet Library. South Friern Library averaged between 450-500 visits most weeks.

Before lockdown, we had 29 regular volunteers, several with complex needs, who contributed approximately 2,500 hours to the libraries. At the London Living Wage rate, this is approximately £26,875 of value.

Constitution policies and objectives

Inclusion Barnet adheres to the social model of disability. It is a Deaf and Disabled People's Organisation (DDPO) and functions as Barnet's Centre for Independent Living.

Inclusion Barnet's objects are as follows:

- 1) To relieve the needs of people with disabilities by providing support, education and practical advice to enable people with disabilities to achieve and maintain choice, control and independence in their lives and to access services, entitlements and opportunities.
- 2) Such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Appointment of Trustees

The management of the charity is the responsibility of the trustees who are elected and appointed under the terms of the Constitution and attendant policies and practice. They can be appointed by either members or trustees, and there must be at least three but no more than 12. All our trustees have a self-declared impairment, aside from our Carers' Representative.

Induction and training of Trustees

Each new trustee is given an induction and training of all trustees is regularly reviewed.

Governance

Overall strategic responsibility for the organisation lies with the Board of Trustees which meets regularly to set policy and monitor performance. Day-to-day management of the organisation is delegated to our chief executive, assisted by a professional staff team.

Public Benefit

We confirm we have complied with the duties set out in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. We are working to create services which benefit disabled people, primarily in Barnet, and their family carers. We also intend to have an impact on wider issues of equality and inclusion. In order to do this, we work within the guidelines set out below. The Trustees are mindful of their duties to minimise all risks of harm and to ensure that people will benefit from our services.

About Inclusion Barnet - Our vision, mission and values

Vision

We are working towards creating a world in which disabled people, including those with mental health difficulties and long-term conditions, are valued for the important contributions they make to society, and in which their lived experience is seen as the source of strength, expertise and innovation that it is.

Mission

Our mission is to harness the strength and skills gained from our lived experience to improve the lives of disabled people and for the benefit of society.

Aims

1.Thought leadership:

To use our lived experience to work towards a better understanding of the needs of disabled people and their on-going contribution to services and society.

2.Peer support:

To use our lived experience to design and deliver services which utilise lived experience to meet the needs of disabled people.

3.User voice:

To use our lived experience to raise awareness and educate society about the barriers faced by disabled people and how we can work together to remove those barriers.

4.Empowerment:

To use our lived experience to empower and enable disabled people to achieve their potential.

5.Community Development:

To harness the strength and skills gained from our lived experience for community development.

Values

At Inclusion Barnet we:

- provide person-centred services;
- aim to always be welcoming and inclusive;
- learn from our achievements and from our mistakes;
- produce and use evidence-based approaches;
- work together to remove the barriers experienced by disabled people in society.

Strategic Priorities

Our main aims for the year as identified in last year's report were as follows:

- Sustaining our Safe Places schemes;
- Developing an advice offer;
- Delivering successful support to the local voluntary and community sector;
- Continuing our research and thought leadership activity around Disabled People's Organisations and peer support.

The Safe Places scheme was sustained throughout the year thanks to the generous support of MOPAC, before being transferred to Barnet Mencap to run going forwards to secure its legacy. Thanks to Trust for London, we were able to launch a welfare benefits advice service. Support for the voluntary sector continued through the Barnet Together partnership. Work continued on research for our Managing DDPO Handbook, ready for launch in 2020/21.

Our priorities for next year include:

- Sustaining our support for the voluntary sector in Barnet
- Developing our user voice work
- Developing a strategy for the next five years
- Delivering a successful user-led Healthwatch

Reserves policy

The trustees have reviewed our reserves policy and agreed that it is necessary for the organisation to have reserves equal to three months running costs. We are close to reaching this figure, and our current unrestricted reserves stand at £126,561 and restricted reserves at £25,419

Financial Review

These accounts represent the results for the charity for the period ending 31 March 2020. During the period the charity had income resources of £521,480 and total expenditure of £509,294 resulting in net resources of £12,186.

Risk Management

The trustees have always assessed the major risks to which the organisation is exposed, in particular those related to its operations and finances, and satisfied themselves that the appropriate policies and systems are in place to manage and mitigate exposure.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and financial statements in accordance with The trustees are required by law to prepare financial statements for each financial year which give a true and required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Paul Baldwin

Independent Examiner's Report to the Trustees of Inclusion Barnet

I report to the trustees on my examination of the accounts of Inclusion Barnet (the charitable incorporated organisation) for the year ended 31 March 2020.

Responsibilities and basis of report

As the trustees of the charitable incorporated organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charitable incorporated organisation's accounts carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable incorporated organisation as required by section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached

Jeremy Harrod FCCA
Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Inclusion Barnet

Statement of Financial Activities Year ended 31 March 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income & Endowments					
Donations & Legacies	2	5,588	-	5,588	65,509
Activities for generating funds		-	-	-	-
Investments	4	214		214	-
Charitable activity	5	177,269	338,409	515,678	360,841
Total incoming resources		183,071	338,409	521,480	426,350
Expenditure on:					
Costs of raising funds	6	6,959	-	6,959	10,753
Charitable activity	8	178,140	324,195	502,335	412,816
Total resources expended		185,099	324,195	509,294	423,569
Net Income/(Expenditure) for the year before transfers		(2,028)	14,214	12,186	2,781
Transfers between funds		27,266	(27,266)		
Net Income/(Expenditure) for the year		25,238	(13,052)	12,186	2,781
Net movement in funds		25,238	(13,052)	12,186	2,781
Balances brought forward at 1st April 2019		101,323	38,471	139,794	137,013
Balances carried forward at 31st March 2020		126,561	25,419	151,980	139,794

All disclosures relate only to continuing activities. All gains and losses in the year are included above.

Inclusion Barnet

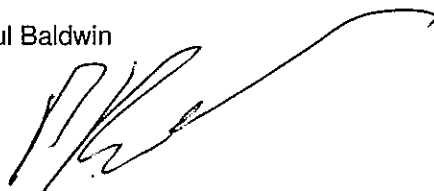
Balance Sheet As at 31 March 2020

	Note	2020 £	2019 £
Fixed Assets			
Tangible fixed assets	12	3,225	1,912
		<u>3,225</u>	<u>1,912</u>
Current Assets			
Debtors	13	68,734	50,863
Cash at bank and in hand		240,414	218,624
		<u>309,148</u>	<u>269,487</u>
Creditors - amounts falling due within one year	14	160,393	131,605
Net current assets		<u>148,755</u>	<u>137,882</u>
Total net assets		<u>151,980</u>	<u>139,794</u>
Funds			
Restricted	15	25,419	38,471
Unrestricted - General	15	126,561	101,323
		<u>151,980</u>	<u>139,794</u>

Approved by the Board of Trustees and authorised for issue on

and signed on its behalf by:

Name: Paul Baldwin



Inclusion Barnet

**Cash Flow Statement
for the year ended 31 March 2020**

	Note	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	<u>23,964</u>	<u>137,292</u>
Net cash provided by operating activities		<u>23,964</u>	<u>137,292</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,388)	-
Interest received		<u>214</u>	<u>-</u>
Net cash used in investing activities		<u>(2,174)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		21,790	137,292
Cash and cash equivalents at the beginning of the reporting period		<u>218,624</u>	<u>81,332</u>
Cash and cash equivalents at the end of the reporting period		<u><u>240,414</u></u>	<u><u>218,624</u></u>

Inclusion Barnet

Notes to the Cash Flow Statement for the year ended 31 March 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	12,186	2,781
Adjustments for:		
Depreciation charges	1,075	636
Interest received	(214)	0
(Increase)/decrease in debtors	(17,871)	43,618
Increase in creditors	28,788	90,257
Net cash provided by operations	23,964	137,292

2. ANALYSIS OF CHANGES IN NET FUNDS

Net cash	At 1.4.19 £	Cash flow £	At 31.3.20 £
Cash at bank	218,624	21,790	240,414
	<u>218,624</u>	<u>21,790</u>	<u>240,414</u>
Total	218,624	21,790	240,414

Notes to the Accounts for the year ended 31 March 2020

1 Accounting policies

Charity Information

Inclusion Barnet is a Charitable Incorporated Organisation. The principal address is Independent Living Centre, c/o Barnet & Southgate College, 7 Bristol Avenue, Colindale, London NW9 4BR

Basis of preparation

The financial statements have been prepared in accordance with 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 2015)— (Charities SORP FRS 102).

Inclusion Barnet meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

Going Concern

The Trustees consider that there is no material uncertainties about the charity's ability to continue as a going concern

Grants

Grants are recognised as income when the entitlement to the grant is certain. Grants made towards the costs of specific activities and services are classified as restricted income. Where services are not fully delivered in the period the restricted income was received, the balance of the grant is held in restricted funds. Grants towards the cost of acquiring assets are classified as restricted income when received. A transfer is then made from restricted funds to unrestricted funds to reflect the purchase of capital items. Grants that provide core funding or a general contribution to the charity are included in voluntary income

Voluntary income

Voluntary income includes donations from individuals, trusts and companies, unrestricted grants and legacies

Donations

Donations are recognised in the accounting period in which they are received.

Investment income

Investment income is included gross or at the amounts receivable plus the attributable tax credit.

Fees and sales

Fees for the supply of services are recognised when earned. Income received in advance for services to be delivered in the following year is treated as deferred income and included in creditors. Deferred income in these financial statements is shown in Note 14 below.

Fund accounting

Restricted funds are subject to restrictions imposed by the donor or by the specific terms of the charity appeal. These are accounted for separately from unrestricted funds. Details of restricted funds are shown at Note 15. Unrestricted funds are those which are not subject to restrictions. Any surpluses are available for use at the discretion of the trustees in furtherance of the objectives of the charity.

Expenditure

Costs apportioned to activities include costs of staff time spent on each area of activity, costs directly incurred in order to deliver the activity, and support costs apportioned according to the ratio of staff time on the area of activity to total staff time.

Pension costs

The charity operates a group personal pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. Payments in respect of current service contributions are charged in the accounts as they fall due.

Fixed assets

Tangible fixed assets costing more than £250 are capitalised and depreciated over their useful lives and shown in the balance sheet at cost less accumulated depreciation. Depreciation is provided at the following rate: Computers and other equipment - 25% per annum.

Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Notes to the Accounts for the year ended 31 March 2020

VAT

Expenditure is recorded net of VAT and any VAT not recovered from HM Revenue and Customs is recorded as irrecoverable VAT.

Liabilities

The accruals concept is applied. Liabilities are recognised as soon as a legal or constructive obligation arises.

Tax status

The company is a registered charity and is not liable to Corporation Tax on its current activities.

Critical estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Measurement of financial assets and financial liabilities

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Notes to the Accounts for the year ended 31 March 2020

2 Donations & Legacies

	2020	2019
	£	£
Grants	5,353	48,352
Donations	235	17,157
	<u>5,588</u>	<u>65,509</u>

4 Investment income

	2020	2019
	£	£
Bank deposit and other interest	214	-
	<u>214</u>	<u>-</u>

5 Charitable activity

	Fees	Grants	2020	2019
	£	£	£	£
Charitable activity	177,269	338,409	515,678	360,841
	<u>177,269</u>	<u>338,409</u>	<u>515,678</u>	<u>360,841</u>

6 Cost of raising funds

	2020	2019
	£	£
Staff costs	5,000	5,000
Fundraising cost	1,959	5,753
	<u>6,959</u>	<u>10,753</u>

7 Independent examination fees

Included within governance cost is £1,800 (2019: £1,800) in respect of independent examination fees.

Notes to the Accounts for the year ended 31 March 2020

8 Charitable activity	Direct costs £	2020 £	2019 £
Recruitment	623	623	2013
Consultancy	28710	28710	-323
Membership fee	1100	1100	320
Pension	21480	21480	11338
Promotion	313	313	489
Room Hire	7742	7742	7566
Salary	344977	344977	293271
Staff Expenses	3783	3783	3265
Stationery	1688	1688	2034
Training	7285	7285	490
Website		0	100
Access to Work	3441	3441	1251
IT expenses	8452	8452	2,959
Cleaning	8666	8666	8,975
Volunteer expenses	1745	1745	1,001
Event cost	0	0	213
Governance cost	0	0	869
Insurance	0	0	377
Legal expenses	0	0	2,272
Equipment	615	615	1,298
Irrecoverable VAT	5089	5089	396
Service charge	3752	3752	1,682
Donations	450	450	-
Bank charges	72	72	-
	<u>449,983</u>	<u>449,983</u>	<u>341,856</u>
Support cost	50,334	50,334	69,092
Governance cost	<u>2,018</u>	<u>2,018</u>	<u>1,868</u>
	<u>502,335</u>	<u>502,335</u>	<u>412,816</u>

9 Analysis of support costs	Admin and support £	Governance cost	2020	2019
Staff expenditure	17,875	-	17,875	29,810
Office expenditure	16,408	-	16,408	16,732
IT expenditure	6,579	-	6,579	12,322
Depreciation	1,075	-	1,075	637
Finance & Insurance	7,245	-	7,245	6,729
Membership fee		-	-	718
Trustee expenses		218	218	68
Irrecoverable VAT	286	-	286	2,144
Marketing	866	-	866	-
Independent examination		1,800	1,800	1,800
	<u>50,334</u>	<u>2,018</u>	<u>52,352</u>	<u>70,960</u>

Support costs have been apportioned using the ratio of time spent for each employee

10 Staff costs	2020 £	2019 £
Wages and salaries	365,370	326,517
Recruitment		
Staff expenses	3,686	2,938
Staff training	6,893	1,093
Pension costs	<u>22,189</u>	<u>12,328</u>
	<u>398,138</u>	<u>342,876</u>
Allocated as follows:		
Fundraising	5,000	5,000
Charitable activity	375,263	308,066
Administration and support	<u>17,875</u>	<u>29,810</u>
	<u>398,138</u>	<u>342,876</u>

Notes to the Accounts for the year ended 31 March 2020

	2020	2019
Average number of employees and average number of full time equivalent employees was	11	9

No employee received emoluments in excess of £60,000 per annum.

11 Board of Trustee expenses

Expenses amounting to £217.96 were paid to Trustees. No remuneration was paid to any Trustee

12 Tangible Fixed Assets

	Computers and other equipment	2020 £
Cost		
At 1 April 2019	4,530	4,530
Additions	2,388	2,388
Disposals	-	-
At 31 March 2020	6,918	6,918
Accumulated depreciation		
At 1 April 2019	2,618	2,618
Charge for year	1,075	1,075
Disposal	-	-
At 31 March 2020	3,693	3,693
Net Book Values		
At 31 March 2019	1,912	2,549
At 31 March 2020	3,225	3,225

13 Debtors

	2020 £	2019 £
Accrued income	68,734	50,468
Other debtors	-	395
	68,734	50,863

All debtors are recoverable within one year.

14 Creditors - amounts falling due within one year

	2020 £	2019 £
Accrued expenditure	57,628	38,446
Deferred income	86,874	65,569
Taxation and social security	6,690	7,422
VAT	9,201	20,168
Other creditors	-	-
	160,393	131,605

Deferred income relates to project delivery in financial year ending 31 March 2020

Notes to the Accounts for the year ended 31 March 2020

15 Summary of funds

	Movement in Resources				Balance 31st March 2020
	Balance 1st April 2019	Incoming	Outgoing	Transfer	
	£	£		£	£
Barnet Giving - Operational funding	0	-	811	811	0
Barnet Giving - Donations funding	2,335	34	72	0	2,297
People's Choice	-	30,820	25,225	(5,595)	(0)
Barnet Voice	18,916	39,641	38,017	(4,288)	18,251
Touchpoint Development	12,774	0	12,450	(324)	0
Touchpoint Advice	-	58,300	52,485	(5,815)	(0)
National Lottery Community Fund – Touchpoint	-	154,760	117,265	(32,691)	4,805
Library	-	50,000	72,599	22,599	0
Skills for Care	4,446	-	3,825	(621)	-
Yoga	0	4,854	3,446	(1,342)	66
	38,471	338,409	324,195	(27,266)	25,419
Unrestricted					
Unrestricted funds	101,323	183,071	185,099	27,266	126,561
	101,323	183,071	185,099	27,266	126,561

Transfers

Transfers from restricted to unrestricted funds represent a proportion of support and development services which include strategic planning and management, contract management, finance and personnel, and are chargeable to restricted funds.

16 Analysis of net charity assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	3,225	-	3,225
Current assets	186,366	122,782	309,148
Current liabilities	(63,030)	(97,363)	(160,393)
Total net assets	126,561	25,419	151,980

17 Subsidiary companies

Inclusion Barnet has a subsidiary undertaking called Inclusion Unlimited (registered in England and Wales with company no. 07471007).

The subsidiary, Inclusion Unlimited, is controlled by Inclusion Barnet (the holding company), by virtue of being its sole member, and the power to appoint directors to the board of the subsidiary.

The subsidiary's activities relate to those of the holding company in that the subsidiary is a trading enterprise engaging in trades similar to the charitable activities of the holding company, and donates its taxable trading profit to the holding company by way of gift aid.

During the year ending 31 March 2020, the charity received £1711 from Inclusion Unlimited

19 Related party transactions

Michael Nolan is also a director of Inclusion Unlimited

Paul Hawkins is a trustee of Inclusion London. Inclusion London have given grants to Inclusion Barnet during the year ending 31 March 2020