

**REGISTERED COMPANY NUMBER: 8273898 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1150202**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020**  
**FOR**  
**KANGAROOS MID SUSSEX**

Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**KANGAROOS MID SUSSEX**

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**FOR THE YEAR ENDED 31ST MARCH 2020**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Objectives of Kangaroos Mid Sussex (known as Kangaroos) are to relieve and benefit children and young adults in Mid-Sussex who have special needs (in particular learning disabilities).

During 2019 Kangaroos underwent a comprehensive evaluation of our clubs and activities. This, together with extensive consultation with all our stakeholders informed the development of our Strategy for 2020-23, approved by Trustees in February 2020. As part of this process new vision, mission and value statements were agreed:

**Vision**

That people with learning disabilities can exercise their right to leisure, play and recreational activity

**Mission**

Bringing colour to the lives of people with learning disabilities

**Values**

Five values define the 'Kangaroos Way'

- Family centered
- Fun and friendship
- Safe and supported
- Pushing boundaries
- Building independence, confidence and self esteem

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17(5) of the Charities Act 2011 to have due regard to public benefit and to the Charity Commission Guidance on public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the "Objectives and Activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

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**STRATEGIC REPORT**

**Achievement and performance**

**Charitable activities**

2019 was a particularly special and significant year for Kangaroos as we celebrated our 25th anniversary by organising and delivering "Memory of a Lifetime" day trips and overnight stays for our members to a variety of new and exciting venues. Day trips were made to London to go on the London Eye and a River Cruise, Brighton for afternoon tea on a vintage bus and a ride on the i360, plus two visits to Blackberry Farm where the children had the exclusive run of the farm. Overnight stays were made to watch the Lion King show plus a night in a hotel in London, a visit to Alton Towers, two stays at Center Parcs in Woburn and probably the highlight, two groups went to Disneyland Paris. Overall 168 of our members took part in these special trips. In addition, we celebrated our 25th Anniversary with over 300 past and present members, their families, staff, volunteers and supporters at "Kangafest", an inclusive festival held at Woodlands Mead School.

Our regular core service provision continued with the planning and delivery of activities for ten different clubs. A total of 520 sessions delivered 1,774 hours of tailored activities after school, during the weekends and in the holidays. A total of 4,251 places were taken up by our members throughout the year. In addition, we organised 11 family day events and three 0-5 play and stay sessions, amounting to a further 50 hours of provision.

As part of our enhanced monitoring of our services we developed a new metric - the number of person / hours of support we provide. By way of example 10 people attending a two hours session would amount to 20 person / hours of provision. In the course of the year we provided an estimated 19,437 person / hours of support across all our services. This metric will be increasingly important in assessing our performance in future years and is one of the Key Performance Indicators noted in our future strategy.

Kangaroos provided services to a total of 207 members during the year made up of seven under-five's, 54 children, 61 teenagers, 62 adults and a further 23 children and teenagers with additional complex needs - our STARS group. These members attended the following clubs:

**Ages: 0-5:**

Three Play and Stay sessions were held at different venues giving disabled children and siblings opportunities to play together whilst supported by Kangaroos staff; and parents time to relax, network and share experiences.

**Ages 6-12:**

PALS (Play, Activities, Laughter, Support) Saturday Clubs and Holiday Playschemes for younger children where they have opportunities to try lots of activities in house as well as a wide range of trips out. Over the year we provided 66 sessions amounting to 259 hours of support.

**Ages 6-18:**

STARS (Support, Time, Activities, Respect, Sensory) Saturday Clubs and Holiday Playschemes for children and young people with complex medical needs and limited mobility giving them fun experiences whilst providing the additional support they require. Over the year we provided 52 sessions amounting to 263 hours of support.

**Ages 8-14:**

AllSports after school Sports Club, held at Woodlands Mead School to promote health and fitness and aid movement and coordination. We provided 20 sessions amounting to 34 hours of support.

Champions after school club offering a variety of arts and leisure activities and the occasional trip out. We provided 29 sessions amounting to 65 hours of support over the year.

**Ages 12-18:**

BreakAway Saturday and Holiday Club for teenagers with a range of inhouse activities and trips out. Over the year we provided 79 sessions providing 345 hours of support.

TeenScene a weekly Youth Club provides a much-needed social environment for our members, where the majority attend every week. We ran 36 sessions providing 90 hours of support.

**Ages 16-21:**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

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Transition Group for young people, promoting independence and helping them in their transition from teenage to adult clubs. During the year we offered 16 sessions providing 60 hours of support.

**Ages 18+:**

No Limits is a social and recreational programme where adults can enjoy a range of social activities with their friends in a supportive environment. During the year we provided 185 events amounting to 566 hours of support.

Youth Club 18+ and Social Club 25+, run on alternate Tuesdays with a varied programme. We provided 37 sessions amounting to 93 hours of support over the year.

**All ages:**

Family Days are opportunities for members and their families to meet up together and enjoy days out, enjoying an inclusive environment. During the year we provided 11 sessions, totalling 44 hours that included opportunities to meet up at the Pantomime and the Circus in Crawley, enjoy fun days at the Kings Centre in Burgess Hill, as well as coach trips to Marwell Zoo and the London Museums.

**Coronavirus:**

Our clubs and activities were suspended on 17th March due to the Covid-19 crisis. The implications of this for the future are discussed below under "Future Plans". The shutdown in the last two weeks of FY 2019/20 resulted in the cancellation of 27 sessions and 70 hours of provision. 255 places had been booked on these cancelled sessions resulting in an estimated loss of 735 person / hours of support.

**Financial review**

**Financial position**

The fundraising team had an extremely successful year with many activities geared to supporting our 25th Anniversary celebrations. In 2019/20 our total income totalled £508,591, a 4.5% increase on the previous year. The charity achieved a surplus of £12,234 which, when added to the reserves brought forward from last year of £163,544, provides us with £175,778 to carry forward at 31st March 2020. This represents 4.2 months of operating costs.

**Reserves policy**

Kangaroos receives funds from a diverse range of sources including the local authority, Trusts & Foundations, individuals, community groups and local companies as well as from the running of events.

The Trustees believe it is important they hold as financial reserves the funds necessary to ensure the orderly and proper functioning of Kangaroos and, if necessary, it's closing.

The Trustees wish to hold reserves between a minimum level that will fund:

- Up to three months running costs of Kangaroos
- Any redundancy payments due to its employees
- Support to employees to find alternative employment
- Terminating existing service contracts such as office rent and equipment
- Contingency sum for outstanding liabilities
- Accountancy, audit and other professional fees.

And a maximum level that in addition to the above will fund:

- A percentage of higher risk income included in the forthcoming year's budget
- A development pot to finance opportunities that may arise in the forthcoming year, but which were not budgeted for.

Our reserves policy is reviewed annually. The required reserves range for financial year 2019/20 was calculated to be between £136,000 and £226,000. In February 2020 we calculated the required reserves range for the forthcoming financial year to be between £147,000 and £248,000. Our closing position of £175,778 is within this range.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

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**STRATEGIC REPORT**

**Future plans**

In February 2020 we were filled with optimism. We had run a highly successful 25th Anniversary year and had approved an exciting and aspirational new three- year strategy to commence in FY 2020/21. The three main objectives outlined in the strategy are designed to provide extensive new benefits to our existing and future members:

Our first objective is to continue to provide the same quantity and quality of clubs and activities to our existing members. The evaluation of our clubs and activities conducted in early 2019 showed members and their families were overwhelmingly positive about what we currently do - we must be absolutely certain that we continue to provide this level of service.

The second objective related to broadening our portfolio of services - our intention is to introduce a new Family Support project that provides peer support, information and signposting to families and carers of people with learning disabilities. We will enable siblings to join our members on some sessions and increase the activities we provide for our 0-5 years old and older STARS members. For our adult members we plan to run Youth and Social clubs throughout the year and introduce new activities for members aged 35+. An important decision reached by our Trustees was that Kangaroos should be open to people with learning disabilities of all ages.

Thirdly we want to reach more people with learning disabilities living in Mid Sussex - we know there are many people out there who do not currently enjoy the benefits that Kangaroos clubs and activities bring. We need to Increase our membership and provide services across the whole of Mid Sussex.

But, then came coronavirus. Due to the Covid-19 crisis we had no other option than to suspend all our regular services to our members from 17th March 2020.

To continue to connect with and support our members, families, staff and volunteers we have created a virtual programme consisting of a private Facebook page, zoom get togethers, welfare calls and friendly postcards. Through Facebook, newsletters and our website we have signposted our families to the myriad of online advice and support resources available externally. This virtual programme commenced in early April 2020 and will continue to form the heart of our service delivery over the first two quarters of FY 2020/21.

We anticipate that we may be able to commence a limited programme of face to face activities to supplement the virtual programme by August 2020, providing government expectations about easing lockdown and social distancing measures proceed according to the proposed timetable. We hope that by the second half of Financial Year 2020/21 we shall be able to gradually reintroduce some of our regular activities for our members.

Our income from parental receipts and fundraising from local business, community events and organisations and individuals will undoubtedly be considerably lower than originally forecast. However, expenditure will also be lower as clubs & activities will be much curtailed. Budgets for FY 20/21 have been reforecast and measures introduced to ensure the financial security of the organisation is not at risk.

Overall it seems likely that FY 2020/21 will be something of a holding year. We are though optimistic that we shall weather the storm, continue to provide valuable support to our members, and be able to commence our new strategy from April 2021.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Kangaroos is a charitable company limited by guarantee established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. The Articles were amended by a special resolution on 9th January 2018.

**Recruitment and appointment of new trustees**

New trustees are provided with an induction meeting from the manager and the chair, a written pack of induction materials including copies of the organisation's key policy documents. They are also encouraged to attend relevant training to support their role as a trustee.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The organisation is governed by a Trustee body who delegate the day to day running of the charity to the CEO and senior managers. The Trustees have a broad knowledge of disability issues including education and childcare through organisations and activities and have experience of working in both the statutory and voluntary sectors.

During the year Kangaroos employed three senior managers: A part-time CEO working two days a week, a Fundraising Manager working four days a week and an Operations and Quality Manager working full time. The staff complement is made up of two other full time staff, a Fundraising Coordinator and an Activities Coordinator and four part time staff, an Operations Assistant, Finance Coordinator and two new posts recruited in the course of the year, an additional Fundraising Coordinator and a Communications Coordinator.

Our clubs and activities are delivered by a bank of 35 experienced and fully trained sessional support workers.

Kangaroos also rely heavily on a team of volunteers who assist across our clubs supporting our members and with fundraising events. They are mainly from local secondary schools and colleges and we believe that this role benefits them as well as the young people they support. During the twelve months 26 volunteers helped in our clubs and activities contributing 748 hours of volunteering with an economic value of at least £6,283 to the organisation. In addition, three volunteers provided regular support to our fundraising and communications work.

At the beginning of the year we moved to new offices to accommodate the extra staff, provide a small meeting space and store equipment for our clubs and activities.

**Risk management**

The Trustees consider and approve the organisation's risk strategy every six months. The risk strategy identifies the major risks to which the charity is exposed and the systems that have been established to mitigate those risks. The risk strategy was most recently reviewed by the Trustees in February 2020.

We continue to invest significant time and training into implementing our safeguarding policy as this area represents the major reputational risk to the organisation should we fail to protect those we care for.

The other significant risk relates to our ability to raise adequate income which we have sought to mitigate by diversifying our income sources. An investment in two new positions within our fundraising and communications staff team during the financial year was an important step in implementing this diversification strategy as was the purchase and introduction of a new Customer Relationship Management tool, Donorfy, to manage our supporter relationships. These investments delivered encouraging results in this financial year and should help secure longer-term income growth.

Our old club and activity booking system was no longer fit for purpose and had been identified as an area of considerable risk. Our new booking system, Vcita, went fully operational in July 2019 and this concern no longer represents a significant risk.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity; as part of this in October 2019 the Trustees approved a new Internal Financial Controls policy, which included learnings from two internal audits made by the Treasurer during the year.

In March 2020 the Covid-19 crisis hit us and the impact of this now represents the biggest and most immediate risk to the organisation. This is discussed below, under Future Plans.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

8273898 (England and Wales)

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

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**Registered Charity number**

1150202

**Registered office**

Unit 7 & 8, More House Farm Business  
Centre  
Ditchling Road  
Haywards Heath  
RH17 7RE

**Trustees**

Ms J E Lacey  
Ms M J Owen  
Mr I R Buchanan  
Mr R White  
Mr R H P Ball (appointed 1/1/2020)  
Ms S M Foster (appointed 1/1/2020)  
Ms V S Marshall (appointed 1/1/2020)

**Independent Examiner**

John Thacker FCA DChA  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Bankers**

During the course of the year Kangaroo's had accounts with both National Westminster and CAF Banks and all accounts were operational. In December we completed the closure of the National Westminster bank accounts and remained with accounts at CAF Bank.

CAF Bank Ltd,  
25 Kings Hill Avenue,  
Kings Hill,  
West Malling,  
Kent  
ME19 4JQ

National Westminster Bank  
1 Muster Green,  
Haywards Heath  
RH16 4AP

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 8th September 2020 and signed on the board's behalf by:

Mr R White - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KANGAROOS MID SUSSEX**

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**Independent examiner's report to the trustees of Kangaroos Mid Sussex ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

John Thacker FCA DChA  
Institute of Chartered Accountants in England and Wales  
Chariot House Limited  
Chartered Accountants  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

30th September 2020

**KANGAROOS MID SUSSEX****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	224,569	117,109	341,678	289,533
<b>Charitable activities</b>	4				
Activities		74,063	-	74,063	94,730
Contracts		16,000	74,999	90,999	100,999
Investment income	3	1,851	-	1,851	1,434
<b>Total</b>		<u>316,483</u>	<u>192,108</u>	<u>508,591</u>	<u>486,696</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	104,594	-	104,594	84,365
<b>Charitable activities</b>	6				
Charitable Activities		-	391,763	391,763	395,831
<b>Total</b>		<u>104,594</u>	<u>391,763</u>	<u>496,357</u>	<u>480,196</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>211,889</u>	<u>(199,655)</u>	<u>12,234</u>	<u>6,500</u>
<b>Transfers between funds</b>	12	<u>(188,655)</u>	<u>188,655</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>23,234</u>	<u>(11,000)</u>	<u>12,234</u>	<u>6,500</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>152,544</u>	<u>11,000</u>	<u>163,544</u>	<u>157,044</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>175,778</u></u>	<u><u>-</u></u>	<u><u>175,778</u></u>	<u><u>163,544</u></u>

The notes form part of these financial statements

**KANGAROOS MID SUSSEX (REGISTERED NUMBER: 8273898)**

**BALANCE SHEET**  
**31ST MARCH 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		186,626	-	186,626	170,379
<b>CREDITORS</b>					
Amounts falling due within one year	11	(10,848)	-	(10,848)	(6,835)
<b>NET CURRENT ASSETS</b>		<u>175,778</u>	<u>-</u>	<u>175,778</u>	<u>163,544</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		175,778	-	175,778	163,544
<b>NET ASSETS</b>		<u>175,778</u>	<u>-</u>	<u>175,778</u>	<u>163,544</u>
<b>FUNDS</b>	12				
Unrestricted funds				175,778	152,544
Restricted funds				-	11,000
<b>TOTAL FUNDS</b>				<u>175,778</u>	<u>163,544</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The financial statements were approved by the Board of Trustees and authorised for issue on 8th September 2020 and were signed on its behalf by:

Mr R White - Trustee

The notes form part of these financial statements

**KANGAROOS MID SUSSEX****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2020**

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	Notes	2020 £	2019 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	14,396	13,642
Net cash provided by operating activities		<u>14,396</u>	<u>13,642</u>
<b>Cash flows from investing activities</b>			
Interest received		1,851	1,434
Net cash provided by investing activities		<u>1,851</u>	<u>1,434</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>16,247</u>	<u>15,076</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>170,379</u>	<u>155,303</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>186,626</u></u>	<u><u>170,379</u></u>

The notes form part of these financial statements

**KANGAROOS MID SUSSEX**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31ST MARCH 2020**

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**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2020	2019
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	12,234	6,500
<b>Adjustments for:</b>		
Loss on disposal of fixed assets	-	6,161
Interest received	(1,851)	(1,434)
Decrease in debtors	-	1,355
Increase in creditors	4,013	1,060
	<u>14,396</u>	<u>13,642</u>
<b>Net cash provided by operations</b>	<u>14,396</u>	<u>13,642</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/19	Cash flow	At 31/3/20
	£	£	£
<b>Net cash</b>			
Cash at bank	170,379	16,247	186,626
	<u>170,379</u>	<u>16,247</u>	<u>186,626</u>
<b>Total</b>	<u>170,379</u>	<u>16,247</u>	<u>186,626</u>

The notes form part of these financial statements

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

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

**Tangible fixed assets**

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

The charity has decided to only capitalise items costing over £2,500. As a result all fixed assets have now been fully written out.

**Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

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

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

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

**KANGAROOS MID SUSSEX****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2020****2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Donations	148,859	97,826
Grants	192,819	191,707
	<u>341,678</u>	<u>289,533</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Sussex Community Foundation	10,000	10,001
Garfield Weston Foundation	30,000	10,000
Henry Smith Charity	-	12,300
Peter Harrison	-	10,000
Sobell Foundation	-	10,000
BBC Children in Need	34,728	25,505
Big Lottery Fund	72,863	62,645
Grants < £10,000	35,228	41,256
Robert McAlpine Foundation	10,000	10,000
	<u>192,819</u>	<u>191,707</u>

**3. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	<u>1,851</u>	<u>1,434</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2020	2019
	£	£
Activities	74,063	94,730
West Sussex County Council - Contracts	90,999	100,999
	<u>165,062</u>	<u>195,729</u>

**KANGAROOS MID SUSSEX**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2020**

**5. RAISING FUNDS**

**Raising donations and legacies**

	2020	2019
	£	£
Activity Costs	6,858	10,217
Staff Costs	82,779	63,348
Support costs	14,957	10,800
	<u>104,594</u>	<u>84,365</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Charitable Activities	<u>391,763</u>

**7. NET INCOME/(EXPENDITURE)**

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

	2020	2019
	£	£
Deficit on disposal of fixed assets	<u>-</u>	<u>6,161</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2020 nor for the year ended 31st March 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2020 nor for the year ended 31st March 2019.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	148,052	141,481	289,533
<b>Charitable activities</b>			
Activities	94,730	-	94,730
Contracts	16,000	84,999	100,999
Investment income	<u>1,434</u>	<u>-</u>	<u>1,434</u>
<b>Total</b>	<u>260,216</u>	<u>226,480</u>	<u>486,696</u>
<b>EXPENDITURE ON</b>			
Raising funds	84,365	-	84,365



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Charitable Activities	12,594	383,237	395,831
<b>Total</b>	<u>96,959</u>	<u>383,237</u>	<u>480,196</u>
<b>NET INCOME/(EXPENDITURE)</b>	163,257	(156,757)	6,500
<b>Transfers between funds</b>	<u>(167,757)</u>	<u>167,757</u>	<u>-</u>
<b>Net movement in funds</b>	(4,500)	11,000	6,500
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	157,044	-	157,044
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>152,544</u></u>	<u><u>11,000</u></u>	<u><u>163,544</u></u>

**10. STAFF COSTS**

	2020 £	2019 £
Wages and salaries	311,470	263,800
Social Security	14,729	11,531
Pension	<u>4,942</u>	<u>3,436</u>
	<u>331,141</u>	<u>278,767</u>

The average number of staff during the year was 44 (9 salaried, 35 sessional).

The amount paid to key management personnel totalled £68,635.

**KANGAROOS MID SUSSEX**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2020**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Social security and other taxes	4,012	4,729
Other creditors	789	246
Accruals and deferred income	6,047	1,860
	<u>10,848</u>	<u>6,835</u>

**12. MOVEMENT IN FUNDS**

	At 1/4/19	Net movement in funds	Transfers between funds	At 31/3/20
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	152,544	211,889	(188,655)	175,778
<b>Restricted funds</b>				
6-12 years old	5,000	(79,261)	74,261	-
12-18 years old	-	(91,827)	91,827	-
Over 18s	6,000	(84,826)	78,826	-
Family Days	-	9,560	(9,560)	-
Any Club	-	46,699	(46,699)	-
	<u>11,000</u>	<u>(199,655)</u>	<u>188,655</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>163,544</u>	<u>12,234</u>	<u>-</u>	<u>175,778</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	316,483	(104,594)	211,889
<b>Restricted funds</b>			
6-12 years old	45,439	(124,700)	(79,261)
12-18 years old	21,950	(113,777)	(91,827)
Over 18s	39,973	(124,799)	(84,826)
Family Days	19,999	(10,439)	9,560
Any Club	64,747	(18,048)	46,699
	<u>192,108</u>	<u>(391,763)</u>	<u>(199,655)</u>
<b>TOTAL FUNDS</b>	<u>508,591</u>	<u>(496,357)</u>	<u>12,234</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

**12. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
<b>Unrestricted funds</b>				
General fund	157,044	163,257	(167,757)	152,544
<b>Restricted funds</b>				
6-12 years old	-	(21,631)	26,631	5,000
12-18 years old	-	(89,309)	89,309	-
Over 18s	-	(73,603)	79,603	6,000
Family Days	-	(4,047)	4,047	-
Any Club	-	31,833	(31,833)	-
	-	(156,757)	167,757	11,000
<b>TOTAL FUNDS</b>	<b>157,044</b>	<b>6,500</b>	<b>-</b>	<b>163,544</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	260,216	(96,959)	163,257
<b>Restricted funds</b>			
6-12 years old	91,154	(112,785)	(21,631)
12-18 years old	15,333	(104,642)	(89,309)
Over 18s	53,995	(127,598)	(73,603)
Family Days	9,998	(14,045)	(4,047)
Any Club	56,000	(24,167)	31,833
	226,480	(383,237)	(156,757)
<b>TOTAL FUNDS</b>	<b>486,696</b>	<b>(480,196)</b>	<b>6,500</b>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2020.