

**REGISTERED COMPANY NUMBER: 08273898 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1150202**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**KANGAROOS MID SUSSEX**

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

**KANGAROOS MID SUSSEX**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

|  | <b>Page</b> |
|--|-------------|
| <b>Report of the Trustees</b>            | 1 to 7      |
| <b>Independent Examiner's Report</b>     | 8           |
| <b>Statement of Financial Activities</b> | 9           |
| <b>Balance Sheet</b>                     | 10          |
| <b>Cash Flow Statement</b>               | 11          |
| <b>Notes to the Cash Flow Statement</b>  | 12          |
| <b>Notes to the Financial Statements</b> | 13 to 19    |

---

## **KANGAROOS MID SUSSEX**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

---

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 31 March 2022. 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 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 and continue to steer us:

##### 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 centred
- Fun and friendship
- Safe and supported
- Pushing boundaries
- Building independence, confidence and self esteem

##### **Significant activities**

Kangaroos provides a range of fun, social and recreational activities in the local community to over 250 families with children or adults with learning disabilities, as well as additional physical, sensory, medical conditions or challenging behaviour. Kangaroos work enables them to have a social life with their peers, giving them opportunities to enjoy a wide range of activities, trips out and residentials supported by experienced staff and volunteers. Kangaroos is registered as a child-care organisation with OFSTED.

Kangaroos provides substantial benefit to three main target groups:

- Children and adults - friendship groups, inclusion and promotion of self-worth, independence and increased confidence in social and community settings. Clubs and activities are designed to be fun, giving the young people a positive experience away from an educational or home setting. Our programmes are all designed with input from the young people.
- Parent Carers - social network of parents with children with similar needs and experiences, much needed respite during activities or overnights and signposting to other events, associations and information sources.
- Siblings - support through Family Days, inclusive events and activities.

**KANGAROOS MID SUSSEX**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have considered 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", "Charitable activities" and "Achievements and Performance" for the year, relate in detail the benefit that the charity provides to the public.

## **KANGAROOS MID SUSSEX**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **STRATEGIC REPORT**

##### **Achievement and performance**

###### **Charitable activities**

Our regular core service provision from April 2021 reset and returned to pre covid levels of face to face activities quickly with the planning and delivery of activities for ten different clubs. A total of 431 sessions delivered 1,614 hours of tailored activities after school, during the weekends and in the holidays. In addition, we organised 9 family day events and 18 0-5 play and stay sessions, amounting to a further 69 hours of provision.

As part of our enhanced monitoring of our services we continued our established 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 15,422 person / hours of support across all our services. This metric shows our regrowth back to pre covid provisions to be on track, with 2019-20 estimating 19,437 person/hours of support across our service. It will be important to continue to monitor this regrowth so as to ensure we are in line with our three year strategy (2021-2024).

Kangaroos provided services to a total of 291 members during the year which breaks down into 4 main groups that are monitored, but have some crossover (Membership numbers include - PALS: 62, STARS: 27, BreakAway: 70, No Limits: 62). These members attended the following clubs:

###### **Ages: 0-5:**

18 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. In the last year we have offered a range of activities and sessions including music and messy play workshops and trips to local attractions.

###### **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 73 sessions amounting to 319 hours of support.

###### **Champions 6-12:**

Champions is an after-school club held on Thursdays at the Kangaroos Hub, for children aged from 6-12 years old. Attendees enjoy a range of activities including crafts and cooking, as well as the occasional trip out.

###### **Allsorts 8-14:**

Allsorts offers 6 week courses in a range of activities and themes such as Forest School, science experiments and the theme 'people who help us'.

###### **Ages 6 years plus:**

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 61 sessions amounting to 295 hours of support.

###### **Ages 12-18:**

BreakAway Saturday and Holiday Club for teenagers with a range of inhouse activities and trips out. Over the year we provided 60 sessions providing 289 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 31 sessions providing 80 hours of support.

###### **Ages 16-21:**

Transition Group for young people, promoting independence and helping them in their transition from teenage to adult clubs. During the year we offered 10 sessions providing 34 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 126 events amounting to 433 hours of support.

## **KANGAROOS MID SUSSEX**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

---

Youth Club 18+ and Social Club 25+, run on alternate Tuesdays with a varied programme. We provided 35 sessions amounting to 88 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 a range of activities including fun days, trips to Fishers Farm and Drusillas and Christmas parties.

We have also offered a range of family support sessions for our parent carers including coffee mornings, socials and information sharing events.

#### **Financial review**

##### **Financial position**

The fundraising team had an extremely successful year given Covid financial challenges across many sectors. In 2021/22 our total income totalled £515,109, a 16.8% increase on the previous year. The charity reported a net income loss of £25,546 which had been recognised and approved at December 2021 trustee meeting. This still ensured a health reserve of £210,197 which is within the agreed range (see below) and represents 4.7 months of operating costs.

##### **Reserves policy**

Kangaroos receive 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 2021/22 was calculated to be between £139,584 and £229,188. In February 2022 we calculated the required reserves range for the forthcoming financial year to be between £133,695 and £246,691. Our closing position of £210,197 is within this range.

## **KANGAROOS MID SUSSEX**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **STRATEGIC REPORT**

##### **Future plans**

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 showed members and their families were enjoying returning to face to face activities and were overwhelmingly positive about what we currently do - we aim to continue to provide this level of service and numerous work streams have been commenced to ensure staffing support, quality and best practice overall continues.

The second objective related to broadening our portfolio of services - our Family Support project continues to develop providing peer support, information and signposting to families and carers of people with learning disabilities. Work has started on building our siblings support, with a few sessions being held and exciting plans for the future. We have increased the activities we provide for our 0-5 years old and older STARS members and look forward to continuing to do so. For our adult members we plan to run Youth and Social clubs throughout the year and introduce new activities for members aged 35+.

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 aim to Increase our membership and provide services across the whole of Mid Sussex, particularly focussing on providing services in the East Grinstead area.

Through the financial year 2021/22, we saw Covid restrictions fully lifted and a quick demand for us to reestablish our face to face full programme. We were able to respond to this demand and found that our membership rate increased perhaps as a result of families looking for much needed support. We hope to continue, as per our strategy, in growth across our activities areas of Kangaroos and recognise that our fundraising position will initially need to increase to ensure quality and sustainability of the charity.

There is much optimism that 2022/23 will be a year finally focussed on delivery of our strategy, initially written in 2020, following a number of unsettling pandemic years of which Kangaroos has weathered remarkably well.

#### **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 COO 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.

## **KANGAROOS MID SUSSEX**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2022**

---

#### **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 COO 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 a part-time COO working three days a week to replace the retiring part-time CEO, an office administrator working 2 days a week and replaced a Communications Coordinator. The staff complement is completed with a 2 days a week Finance Coordinator, a full time Activities Manager, a full time Activities Coordinator, a 3 days a weeks Activities assistant and three part time fundraising staff (2 x 3 days a week and one 4 days a week; Grants and Contracts Manager; Business, Community and Events Coordinator; Individual Giving Coordinator).

Our clubs and activities are delivered by a bank of 50 experienced and fully trained sessional support workers.

Kangaroos also rely on a team of volunteers who assist across our clubs supporting our members and with fundraising events. Volunteer numbers were depleted during Covid and we are pleased to see they began to rise through 21-22. 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 14 volunteers helped in our clubs and activities contributing 402 hours of volunteering, approximately £4000 worth of staffing support.

Kangaroos adapted to the restrictions of Covid and converted its office spaces (including a small meeting room and storage room for equipment), so as to be able to accommodate activity groups at times and offer a sensory room alongside providing office accommodation to the hybrid working staff. Whilst this has been extremely successful and an efficient use of resources, it has not been without challenges which will increase as we work through our strategy expectations particularly in increasing membership.

##### **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 December 2021.

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. Whilst our new Customer Relationship Management tool, Donorfy, has been seen to be a successful addition in managing our supporter relationships, it has taken time to be embedded and utilised to the full. It is expected now that there should be more successful results going forward, particularly in the individual giving area and with a more targeted approach, following the use of data analytics from Donorfy. We continue to build and nurture relationships in a number of fundraising sectors and these investments continue to show encouraging results in supporting secure longer-term income growth.

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; internal audits continue to be utilised to ensure learning and continuous improvement.

The Covid-19 crisis, whilst still very relevant, appears to represent much less of an immediate risk to the organisation. Kangaroos are in a safe place to reintroduce policy and procedures to ensure safety of members and staff, whilst continuing to deliver services, either face to face or virtually should there be a need. The financial risk remains relevant should there be further crisis, due to the overall impact on local businesses, trust and foundations and our opportunity to run events.



**KANGAROOS MID SUSSEX**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
08273898 (England and Wales)

**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 (resigned 5/1/2022)  
Mr I R Buchanan  
Mr R White  
Mr R H P Ball  
Ms V S Marshall  
Mr T D Acott (appointed 1/1/2022)

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 23 August 2022 and signed on the board's behalf by:

Mr R White - Trustee

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

---

**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 31 March 2022.

**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

Date: 25 August 2022

**KANGAROOS MID SUSSEX****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                          |                             |                             |
| Donations and legacies             | 2     | 144,686                   | 151,665                  | 296,351                     | 223,979                     |
| <b>Charitable activities</b>       | 4     |                           |                          |                             |                             |
| Activities                         |       | 107,214                   | -                        | 107,214                     | 13,123                      |
| Contracts                          |       | 14,000                    | 82,150                   | 96,150                      | 96,617                      |
| Investment income                  | 3     | 516                       | -                        | 516                         | 772                         |
| Other income                       |       | <u>14,878</u>             | <u>-</u>                 | <u>14,878</u>               | <u>106,187</u>              |
| <b>Total</b>                       |       | 281,294                   | 233,815                  | 515,109                     | 440,678                     |
| <b>EXPENDITURE ON</b>              |       |                           |                          |                             |                             |
| Raising funds                      | 5     | 125,790                   | -                        | 125,790                     | 124,052                     |
| <b>Charitable activities</b>       | 6     |                           |                          |                             |                             |
| Charitable Activities              |       | <u>2,302</u>              | <u>412,563</u>           | <u>414,865</u>              | <u>256,661</u>              |
| <b>Total</b>                       |       | <u>128,092</u>            | <u>412,563</u>           | <u>540,655</u>              | <u>380,713</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | 153,202                   | (178,748)                | (25,546)                    | 59,965                      |
| <b>Transfers between funds</b>     | 12    | <u>(178,748)</u>          | <u>178,748</u>           | <u>-</u>                    | <u>-</u>                    |
| <b>Net movement in funds</b>       |       | (25,546)                  | -                        | (25,546)                    | 59,965                      |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                          |                             |                             |
| <b>Total funds brought forward</b> |       | <u>235,743</u>            | <u>-</u>                 | <u>235,743</u>              | <u>175,778</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>210,197</u></u>     | <u><u>-</u></u>          | <u><u>210,197</u></u>       | <u><u>235,743</u></u>       |

The notes form part of these financial statements

**KANGAROOS MID SUSSEX (REGISTERED NUMBER: 08273898)**

**BALANCE SHEET**  
**31 MARCH 2022**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                             |                             |
| Debtors  | 10    | -                         | -                        | -                           | 343                         |
| Cash at bank                                     |       | <u>219,655</u>            | <u>-</u>                 | <u>219,655</u>              | <u>249,379</u>              |
|  |       | 219,655                   | -                        | 219,655                     | 249,722                     |
| <b>CREDITORS</b>                                 |       |                           |                          |                             |                             |
| Amounts falling due within one year              | 11    | <u>(9,458)</u>            | <u>-</u>                 | <u>(9,458)</u>              | <u>(13,979)</u>             |
| <b>NET CURRENT ASSETS</b>                        |       | <u>210,197</u>            | <u>-</u>                 | <u>210,197</u>              | <u>235,743</u>              |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>210,197</u>            | <u>-</u>                 | <u>210,197</u>              | <u>235,743</u>              |
| <b>NET ASSETS</b>                                |       | <u>210,197</u>            | <u>-</u>                 | <u>210,197</u>              | <u>235,743</u>              |
| <b>FUNDS</b>                                     | 12    |                           |                          |                             |                             |
| Unrestricted funds                               |       |                           |                          | <u>210,197</u>              | <u>235,743</u>              |
| <b>TOTAL FUNDS</b>                               |       |                           |                          | <u>210,197</u>              | <u>235,743</u>              |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 23 August 2022 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 31 MARCH 2022**

---

|   | Notes | 2022<br>£       | 2021<br>£      |
|---|-------|-----------------|----------------|
| <b>Cash flows from operating activities</b>                               |       |                 |                |
| Cash generated from operations  | 1     | <u>(30,240)</u> | <u>61,981</u>  |
| Net cash (used in)/provided by operating activities                       |       | <u>(30,240)</u> | <u>61,981</u>  |
| <b>Cash flows from investing activities</b>                               |       |                 |                |
| Interest received   |       | <u>516</u>      | <u>772</u>     |
| Net cash provided by investing activities                                 |       | <u>516</u>      | <u>772</u>     |
|   |       | <hr/>           | <hr/>          |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | (29,724)        | 62,753         |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>249,379</u>  | <u>186,626</u> |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u>219,655</u>  | <u>249,379</u> |

The notes form part of these financial statements

**KANGAROOS MID SUSSEX**

**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

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

|   | 2022                   | 2021                 |
|---|------------------------|----------------------|
|   | £                      | £                    |
| <b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b> | (25,546)               | 59,965               |
| <b>Adjustments for:</b>   |                        |                      |
| Interest received   | (516)                  | (772)                |
| Decrease/(increase) in debtors  | 343                    | (343)                |
| (Decrease)/increase in creditors  | <u>(4,521)</u>         | <u>3,131</u>         |
| <b>Net cash (used in)/provided by operations</b>  | <u><u>(30,240)</u></u> | <u><u>61,981</u></u> |

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

|                 | At 1/4/21             | Cash flow              | At 31/3/22            |
|-----------------|-----------------------|------------------------|-----------------------|
|                 | £                     | £                      | £                     |
| <b>Net cash</b> |                       |                        |                       |
| Cash at bank    | <u>249,379</u>        | <u>(29,724)</u>        | <u>219,655</u>        |
|                 | <u>249,379</u>        | <u>(29,724)</u>        | <u>219,655</u>        |
| <b>Total</b>    | <u><u>249,379</u></u> | <u><u>(29,724)</u></u> | <u><u>219,655</u></u> |

The notes form part of these financial statements

---

**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.

**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.

**Going concern**

The directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The directors have taken advantage of the various sources of Government support during the COVID-19 pandemic. The directors consider that COVID-19 will not have a significant impact on the company's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The directors regard any impact to be short term rather than affecting the company's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

**KANGAROOS MID SUSSEX**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**2. DONATIONS AND LEGACIES**

|           | 2022           | 2021           |
|-----------|----------------|----------------|
|           | £              | £              |
| Donations | 90,914         | 51,404         |
| Grants    | <u>205,437</u> | <u>172,575</u> |
|           | <u>296,351</u> | <u>223,979</u> |

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

|                             | 2022           | 2021           |
|-----------------------------|----------------|----------------|
|                             | £              | £              |
| Sussex Community Foundation | 10,000         | 20,000         |
| Baily Thomas                | 12,000         | 10,000         |
| BBC Children in Need        | 35,740         | 24,502         |
| National Lottery Fund       | 74,697         | 52,976         |
| Robert McAlpine Foundation  | 10,000         | 10,000         |
| B & L Leach                 | 16,000         | 15,500         |
| Grants < £10,000            | <u>47,000</u>  | <u>39,597</u>  |
|                             | <u>205,437</u> | <u>172,575</u> |

**3. INVESTMENT INCOME**

|                          | 2022       | 2021       |
|--------------------------|------------|------------|
|                          | £          | £          |
| Deposit account interest | <u>516</u> | <u>772</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                            | 2022           | 2021           |
|----------------------------|----------------|----------------|
|                            | £              | £              |
| Activities                 | 107,214        | 13,123         |
| West Sussex County Council |                |                |
| - Contracts                | <u>96,150</u>  | <u>96,617</u>  |
|                            | <u>203,364</u> | <u>109,740</u> |



**KANGAROOS MID SUSSEX****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022****5. RAISING FUNDS****Raising donations and legacies**

|                | 2022           | 2021           |
|----------------|----------------|----------------|
|                | £              | £              |
| Activity Costs | 13,203         | 10,774         |
| Staff Costs    | 93,140         | 93,113         |
| Support costs  | 19,447         | 20,165         |
|                | <u>125,790</u> | <u>124,052</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                       | Direct<br>Costs<br>£ |
|-----------------------|----------------------|
| Charitable Activities | <u>414,865</u>       |

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

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

|                                   | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                           |                          |                     |
| Donations and legacies            | 132,948                   | 91,031                   | 223,979             |
| <b>Charitable activities</b>      |                           |                          |                     |
| Activities                        | 13,123                    | -                        | 13,123              |
| Contracts                         | 25,000                    | 71,617                   | 96,617              |
| Investment income                 | 772                       | -                        | 772                 |
| Other income                      | <u>106,187</u>            | <u>-</u>                 | <u>106,187</u>      |
| <b>Total</b>                      | 278,030                   | 162,648                  | 440,678             |
| <b>EXPENDITURE ON</b>             |                           |                          |                     |
| Raising funds                     | 124,052                   | -                        | 124,052             |
| <b>Charitable activities</b>      |                           |                          |                     |
| Charitable Activities             | -                         | 256,661                  | 256,661             |
| <b>Total</b>                      | <u>124,052</u>            | <u>256,661</u>           | <u>380,713</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>   | 153,978                   | (94,013)                 | 59,965              |

**KANGAROOS MID SUSSEX****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

---

| <b>8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>   | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£   |
|--|---------------------------|--------------------------|-----------------------|
| Transfers between funds  | <u>(94,013)</u>           | <u>94,013</u>            | -                     |
| Net movement in funds  | 59,965                    | -                        | 59,965                |
| <b>RECONCILIATION OF FUNDS</b>   |                           |                          |                       |
| Total funds brought forward  | 175,778                   | -                        | 175,778               |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   | <u><u>235,743</u></u>     | <u><u>-</u></u>          | <u><u>235,743</u></u> |
| <br>   |                           |                          |                       |
| <b>9. STAFF COSTS</b>  |                           | 2022                     | 2021                  |
|  |                           | £                        | £                     |
| Wages and salaries   |                           | 320,140                  | 283,941               |
| Social Security  |                           | 16,129                   | 13,850                |
| Pension  |                           | <u>7,806</u>             | <u>3,937</u>          |
|  |                           | <u>344,075</u>           | <u>331,141</u>        |
| <br>   |                           |                          |                       |
| The average number of staff during the year was 59 (9 salaried, 50 sessional). |                           |                          |                       |
| The amount paid to key management personnel totalled £80,023.                  |                           |                          |                       |
| <br>   |                           |                          |                       |
| <b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>                        |                           | 2022                     | 2021                  |
|  |                           | £                        | £                     |
| Prepayments and accrued income   |                           | <u>-</u>                 | <u>343</u>            |
| <br>   |                           |                          |                       |
| <b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>                      |                           | 2022                     | 2021                  |
|  |                           | £                        | £                     |
| Trade creditors  |                           | 2,302                    | 3,480                 |
| Social security and other taxes  |                           | 4,018                    | 4,285                 |
| Other creditors  |                           | 1,098                    | 663                   |
| Accruals and deferred income   |                           | <u>2,040</u>             | <u>5,551</u>          |
|  |                           | <u>9,458</u>             | <u>13,979</u>         |

---

**KANGAROOS MID SUSSEX****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022****12. MOVEMENT IN FUNDS**

|                           | At 1/4/21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/22<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 235,743        | 153,202                          | (178,748)                          | 210,197            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| 6-12 years old            | -              | (59,099)                         | 59,099                             | -                  |
| 12-18 years old           | -              | (80,996)                         | 80,996                             | -                  |
| Over 18s                  | -              | (56,286)                         | 56,286                             | -                  |
| Family Days               | -              | (9,749)                          | 9,749                              | -                  |
| Any Club                  | -              | 27,382                           | (27,382)                           | -                  |
|                           | -              | (178,748)                        | 178,748                            | -                  |
| <b>TOTAL FUNDS</b>        | <u>235,743</u> | <u>(25,546)</u>                  | <u>-</u>                           | <u>210,197</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 281,294                    | (128,092)                  | 153,202                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| 6-12 years old            | 69,152                     | (128,251)                  | (59,099)                  |
| 12-18 years old           | 23,627                     | (104,623)                  | (80,996)                  |
| Over 18s                  | 48,588                     | (104,874)                  | (56,286)                  |
| Family Days               | 24,882                     | (34,631)                   | (9,749)                   |
| Any Club                  | 67,566                     | (40,184)                   | 27,382                    |
|                           | <u>233,815</u>             | <u>(412,563)</u>           | <u>(178,748)</u>          |
| <b>TOTAL FUNDS</b>        | <u>515,109</u>             | <u>(540,655)</u>           | <u>(25,546)</u>           |

**KANGAROOS MID SUSSEX****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022****12. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

|                           | At 1/4/20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/21<br>£ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                                    |                    |
| General fund              | 175,778        | 153,978                          | (94,013)                           | 235,743            |
| <b>Restricted funds</b>   |                |                                  |                                    |                    |
| 6-12 years old            | -              | (13,885)                         | 13,885                             | -                  |
| 12-18 years old           | -              | (32,556)                         | 32,556                             | -                  |
| Over 18s                  | -              | (26,116)                         | 26,116                             | -                  |
| Family Days               | -              | (4,265)                          | 4,265                              | -                  |
| Any Club                  | -              | (18,691)                         | 18,691                             | -                  |
| Equipment                 | -              | 1,500                            | (1,500)                            | -                  |
|                           | -              | (94,013)                         | 94,013                             | -                  |
| <b>TOTAL FUNDS</b>        | <u>175,778</u> | <u>59,965</u>                    | <u>-</u>                           | <u>235,743</u>     |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 278,030                    | (124,052)                  | 153,978                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| 6-12 years old            | 31,213                     | (45,098)                   | (13,885)                  |
| 12-18 years old           | 7,453                      | (40,009)                   | (32,556)                  |
| Over 18s                  | 11,158                     | (37,274)                   | (26,116)                  |
| Family Days               | 13,129                     | (17,394)                   | (4,265)                   |
| Any Club                  | 98,195                     | (116,886)                  | (18,691)                  |
| Equipment                 | 1,500                      | -                          | 1,500                     |
|                           | <u>162,648</u>             | <u>(256,661)</u>           | <u>(94,013)</u>           |
| <b>TOTAL FUNDS</b>        | <u>440,678</u>             | <u>(380,713)</u>           | <u>59,965</u>             |

**KANGAROOS MID SUSSEX**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.