

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

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**  
**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 2023**

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**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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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 2023. 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, which was approved by Trustees in February 2020. However, due to the pandemic was relaunched in 2021. 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 345 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.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**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.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**STRATEGIC REPORT**

**Achievement and performance**

**Charitable activities**

Our achievements and performance this year have been exceptional, especially considering the challenges posed by the previous years affected by the pandemic. We experienced a remarkable growth in our core service provision, catering to a diverse range of clubs. Through meticulous planning and efficient execution, we successfully delivered a total of 448 sessions, providing tailored activities after school, on weekends, and during holidays, amounting to an impressive 17213 hours of person/hours engagement.

Furthermore, we organised numerous family day events, sibling activities and play and stay sessions, contributing an additional 1867 hours of enriching experiences. These efforts demonstrate our commitment to offering comprehensive support and activities for our community.

In line with our commitment to continuous improvement, we have implemented enhanced monitoring of our services, utilising metrics to guide and direct our operations. The data has been instrumental in assessing our progress and identifying areas for further growth. As a result, we have observed a rapid recovery and expansion in our services, surpassing the levels achieved before the pandemic.

This positive development has led to a realisation that our current three-year strategy (2021-2024) is no longer aligned with our trajectory. In response, we have initiated efforts to explore and design a new 'Growth and Ambition' strategy, which will be launched during the 2023/24 period. The purpose of this strategy is to reaffirm our dedication to providing comprehensive Kangaroo provision and activities that meet the demands of individuals with learning disabilities and their families in Mid Sussex. The vision, mission statement and values remain the same as agreed previously.

Kangaroos provided services to a total of 345 members during the year which breaks down into 4 main groups that are monitored, but have some crossover and all are able to access family support. These members attended the following clubs:

**Ages: 0-5:**

15 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, messy play sessions and pottery painting sessions and trips to soft play and a local farm.

**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 61 sessions amounting to 414 hours of support out to attractions such as the seaside, Kidzania and London.

**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 58 sessions amounting to 414 hours of support. Trips this have included adaptive skiing, train trips to London and wheelchair ice skating.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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Ages 12-18:

BreakAway Saturday and Holiday Club for teenagers with a range of inhouse activities and trips out to attractions such as Knockhatch, the science museum and fishing. Over the year we provided 62 sessions providing 490 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 76 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 4 sessions providing 11 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 141 events amounting to 671 hours of support. Trips have included going to local restaurants, the cinema, Brighton and Hever Castle.

Youth Club 18+ and Social Club 25+, run on alternate Tuesdays with a varied programme. We provided 46 sessions amounting to 128 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 Harry Potter World and Christmas and Coronation Celebrations.

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

**Financial review**

**Financial position**

The fundraising team had an extremely successful year despite financial challenges across many sectors. In 2022/23 our total income totalled £615,580, a 20% increase on the previous year. The charity reported a net income loss of £11,355 which had been recognised by trustees. This still ensured a health reserve of £198,000 which is within the agreed range (see below) and represents 4.1 months of operating costs.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**STRATEGIC REPORT**

**Financial review**

**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 2022/23 was calculated to be between £139,584 and £229,188. In March 2023 we calculated the required reserves range for the forthcoming financial year to be between £164,842 and £279,311. Our closing position of £198,000 is within this range.

**Future plans**

As previously discussed, the current three-year strategy (2021-2024) is no longer aligned with our trajectory, although the 3 main objectives continue to be relevant. These have been explored and reaffirmed under the following aims:

- 1) Build on our specialist knowledge and our capacity to enable our services are accessible to all children, young people and adults with learning disabilities and help more members and families across Mid Sussex access high quality provisions.
- 2) Invest in our infrastructure to enhance the experience for members, families and staff, establishing a sustainable efficient delivery model for future membership expansion, with a transparent culture at its core.
- 3) Identify and invest in adapting a central hub to secure delivery of our high quality specialist services in an efficient, cost effective and needs lead way for the Kangaroos community.

Whilst this updated 'Growth and Ambition' Strategy has yet to be confirmed and launched, there is much optimism that the realignment will give more specific direction and updated relevance to the current space. The charity has experienced a significant increase in its membership and demand for additional services, such as family support, community inclusion, and extra clubs and activities and as the charity has currently reached its membership threshold, it is necessary to focus on growing its capacity and sustainability in key areas to ensure continued high quality service provision in the future. Our firm commitment is to offer the complete Kangaroo provision and activities to the demand from learning disabled people and their families in Mid Sussex by 2026.

**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.

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

New Trustees are provided with an induction meeting from the CEO 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. There were 2 resignations and 5 new appointments to Trustees within the 22/23 year.

**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 promoted a part-time COO working three days a week to CEO, (although financial commitment to this is seen only from April 2023), promoted a full time Activity Manager to Head of Operations and employed a Head of Fundraising for 5 months (ending in March 2023). The staff complement is completed with a 2 days a week Finance Coordinator, 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). The individual Giving Coordinator role was put at risk at the end of March 2023, with the conclusion into the following year of full redundancy, so will not be seen in 2023/24. An annualised contracted Deliver Manager was employed from February '23 to support consistency to running of clubs and activities particularly for the older aged groups.

Our clubs and activities are delivered by a bank of 65 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 have to rise through 22-23. 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 19 volunteers helped in our clubs and activities contributing 608 hours of volunteering, approximately £6,000 worth of staffing support.



**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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 2022.

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 sustainable income which we have sought to mitigate by diversifying our income sources, (including Statutory Contracts, Trusts and Foundations, Corporate and Community relationships). Whilst our Donorfy, has been seen to be a successful addition in managing our individual supporter relationships, it has taken time to be embedded and utilised to the full. It is expected that there should be successful results going forward, 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 sustainable, 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, appears to represent much less of a risk to the organisation. Kangaroos continue to be led by policy and procedures to ensure safety of members and staff, whilst continuing to deliver services face to face. 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.

**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

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**Trustees**

Ms J E Lacey  
Mr I R Buchanan  
Mr R White  
Mr R H P Ball (resigned 31/12/2022)  
Ms V S Marshall (resigned 31/12/2022)  
Mr T D Acott  
Mrs J Colvin (appointed 1/1/2023)  
Ms H Constantine (appointed 1/1/2023)  
Mr S Ghosh (appointed 1/1/2023)  
Mr A J Hitchman (appointed 1/1/2023)  
Ms L Sim (appointed 1/1/2023)

**Independent Examiner**

John Thacker FCA DChA  
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 29th June 2023 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 2023.

**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 member of the 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  
The Institute of Chartered Accountants in England and Wales

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

4th July 2023

**KANGAROOS MID SUSSEX****STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023**

|                                    | Notes | Unrestricted<br>fund<br>£          | Restricted<br>funds<br>£           | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|------------------------------------|-------|------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                                    |                                    |                             |                             |
| Donations and legacies             | 2     | 174,625                            | 188,709                            | 363,334                     | 296,351                     |
| <b>Charitable activities</b>       |       |                                    |                                    |                             |                             |
| Activities                         | 4     | 154,458                            | -                                  | 154,458                     | 107,214                     |
| Contracts                          |       | 14,000                             | 81,690                             | 95,690                      | 96,150                      |
| Investment income                  | 3     | 2,106                              | -                                  | 2,106                       | 516                         |
| Other income                       |       | -                                  | -                                  | -                           | 14,878                      |
| <b>Total</b>                       |       | <u>345,189</u>                     | <u>270,399</u>                     | <u>615,588</u>              | <u>515,109</u>              |
| <b>EXPENDITURE ON</b>              |       |                                    |                                    |                             |                             |
| Raising funds                      | 5     | 122,191                            | -                                  | 122,191                     | 125,790                     |
| <b>Charitable activities</b>       |       |                                    |                                    |                             |                             |
| Charitable Activities              | 6     | <u>1,575</u>                       | <u>503,177</u>                     | <u>504,752</u>              | <u>414,865</u>              |
| <b>Total</b>                       |       | <u>123,766</u>                     | <u>503,177</u>                     | <u>626,943</u>              | <u>540,655</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       |                                    |                                    |                             |                             |
| Transfers between funds            | 11    | <u>221,423</u><br><u>(232,778)</u> | <u>(232,778)</u><br><u>232,778</u> | <u>(11,355)</u><br><u>-</u> | <u>(25,546)</u><br><u>-</u> |
| <b>Net movement in funds</b>       |       | <u>(11,355)</u>                    | <u>-</u>                           | <u>(11,355)</u>             | <u>(25,546)</u>             |
| <b>RECONCILIATION OF FUNDS</b>     |       |                                    |                                    |                             |                             |
| Total funds brought forward        |       | <u>210,197</u>                     | <u>-</u>                           | <u>210,197</u>              | <u>235,743</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>198,842</u></u>              | <u><u>-</u></u>                    | <u><u>198,842</u></u>       | <u><u>210,197</u></u>       |

The notes form part of these financial statements

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

**BALANCE SHEET**  
**31ST MARCH 2023**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                            |       |                           |                          |                             |                             |
| Cash at bank                                     |       | 209,521                   | -                        | 209,521                     | 219,655                     |
| <b>CREDITORS</b>                                 |       |                           |                          |                             |                             |
| Amounts falling due within one year              | 10    | (10,679)                  | -                        | (10,679)                    | (9,458)                     |
| <b>NET CURRENT ASSETS</b>                        |       | <u>198,842</u>            | <u>-</u>                 | <u>198,842</u>              | <u>210,197</u>              |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>198,842</u>            | <u>-</u>                 | <u>198,842</u>              | <u>210,197</u>              |
| <b>NET ASSETS</b>                                |       | <u>198,842</u>            | <u>-</u>                 | <u>198,842</u>              | <u>210,197</u>              |
| <b>FUNDS</b>                                     | 11    |                           |                          |                             |                             |
| Unrestricted funds                               |       |                           |                          | <u>198,842</u>              | <u>210,197</u>              |
| <b>TOTAL FUNDS</b>                               |       |                           |                          | <u>198,842</u>              | <u>210,197</u>              |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 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 29th June 2023 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 2023**

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|   | Notes | 2023<br>£             | 2022<br>£             |
|---|-------|-----------------------|-----------------------|
| <b>Cash flows from operating activities</b>                               |       |                       |                       |
| Cash generated from operations  | 1     | (12,240)              | (30,240)              |
| Net cash used in operating activities                                     |       | <u>(12,240)</u>       | <u>(30,240)</u>       |
| <b>Cash flows from investing activities</b>                               |       |                       |                       |
| Interest received   |       | 2,106                 | 516                   |
| Net cash provided by investing activities                                 |       | <u>2,106</u>          | <u>516</u>            |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | <u>(10,134)</u>       | <u>(29,724)</u>       |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> |       | <u>219,655</u>        | <u>249,379</u>        |
| <b>Cash and cash equivalents at the end of the reporting period</b>       |       | <u><u>209,521</u></u> | <u><u>219,655</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 2023**

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

|  | 2023            | 2022            |
|--|-----------------|-----------------|
|  | £               | £               |
| <b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b> | (11,355)        | (25,546)        |
| <b>Adjustments for:</b>  |                 |                 |
| Interest received  | (2,106)         | (516)           |
| Decrease in debtors  | -               | 343             |
| Increase/(decrease) in creditors   | 1,221           | (4,521)         |
| <b>Net cash used in operations</b>   | <u>(12,240)</u> | <u>(30,240)</u> |

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

|                 | At 1/4/22      | Cash flow       | At 31/3/23     |
|-----------------|----------------|-----------------|----------------|
|                 | £              | £               | £              |
| <b>Net cash</b> |                |                 |                |
| Cash at bank    | 219,655        | (10,134)        | 209,521        |
|                 | <u>219,655</u> | <u>(10,134)</u> | <u>209,521</u> |
| <b>Total</b>    | <u>219,655</u> | <u>(10,134)</u> | <u>209,521</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.

**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.

**2. DONATIONS AND LEGACIES**

|           | 2023           | 2022           |
|-----------|----------------|----------------|
|           | £              | £              |
| Donations | 125,903        | 90,914         |
| Grants    | 237,431        | 205,437        |
|           | <u>363,334</u> | <u>296,351</u> |



**KANGAROOS MID SUSSEX****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023****2. DONATIONS AND LEGACIES - continued**

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

|                                | 2023           | 2022           |
|--------------------------------|----------------|----------------|
|                                | £              | £              |
| St James Place Foundation      | 10,000         | -              |
| Sussex Community Foundation    | 10,000         | 10,000         |
| Baily Thomas                   | -              | 12,000         |
| BBC Children in Need           | 38,481         | 35,740         |
| National Lottery Fund          | 90,035         | 74,697         |
| Robert McAlpine Foundation     | -              | 10,000         |
| B & L Leach                    | 20,000         | 16,000         |
| Grants < £10,000               | 58,915         | 47,000         |
| The Edward Gostling Foundation | 10,000         | -              |
|                                | <u>237,431</u> | <u>205,437</u> |

**3. INVESTMENT INCOME**

|                          | 2023         | 2022       |
|--------------------------|--------------|------------|
|                          | £            | £          |
| Deposit account interest | <u>2,106</u> | <u>516</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|   | Activity   | 2023           | 2022           |
|---|------------|----------------|----------------|
|   | Activities | £              | £              |
| Activities                                | Activities | 154,458        | 107,214        |
| West Sussex County Council -<br>Contracts | Contracts  | <u>95,690</u>  | <u>96,150</u>  |
|   |            | <u>250,148</u> | <u>203,364</u> |

**KANGAROOS MID SUSSEX****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023****5. RAISING FUNDS****Raising donations and legacies**

|                | 2023<br>£      | 2022<br>£      |
|----------------|----------------|----------------|
| Activity Costs | 1,946          | 13,203         |
| Staff Costs    | 91,978         | 93,140         |
| Support costs  | 28,267         | 19,447         |
|                | <u>122,191</u> | <u>125,790</u> |

**6. CHARITABLE ACTIVITIES COSTS**

|                       | Direct<br>Costs<br>£ |
|-----------------------|----------------------|
| Charitable Activities | <u>504,752</u>       |

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

**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            | 144,686                   | 151,665                  | 296,351             |
| <b>Charitable activities</b>      |                           |                          |                     |
| Activities                        | 107,214                   | -                        | 107,214             |
| Contracts                         | 14,000                    | 82,150                   | 96,150              |
| Investment income                 | 516                       | -                        | 516                 |
| Other income                      | 14,878                    | -                        | 14,878              |
| <b>Total</b>                      | <u>281,294</u>            | <u>233,815</u>           | <u>515,109</u>      |
| <b>EXPENDITURE ON</b>             |                           |                          |                     |
| Raising funds                     | 125,790                   | -                        | 125,790             |
| <b>Charitable activities</b>      |                           |                          |                     |
| Charitable Activities             | 2,304                     | 412,561                  | 414,865             |

**KANGAROOS MID SUSSEX**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| <b>Total</b>                       | 128,094                   | 412,561                  | 540,655             |
| <b>NET INCOME/(EXPENDITURE)</b>    | 153,200                   | (178,746)                | (25,546)            |
| <b>Transfers between funds</b>     | (178,748)                 | 178,748                  | -                   |
| <b>Net movement in funds</b>       | (25,548)                  | 2                        | (25,546)            |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                          |                     |
| Total funds brought forward        | 235,743                   | -                        | 235,743             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | 210,195                   | 2                        | 210,197             |

**9. STAFF COSTS**

|                    | 2023<br>£      | 2022<br>£      |
|--------------------|----------------|----------------|
| Wages and salaries | 374,773        | 320,140        |
| Social Security    | 20,053         | 16,129         |
| Pension            | 9,976          | 7,806          |
|                    | <u>404,802</u> | <u>344,075</u> |

The average number of staff during the year was 59 (9 salaried, 50 sessional).

The amount paid to key management personnel totalled £104,625.

**KANGAROOS MID SUSSEX****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023****10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | 2023          | 2022         |
|---------------------------------|---------------|--------------|
|                                 | £             | £            |
| Trade creditors                 | 147           | 2,302        |
| Social security and other taxes | 5,656         | 4,018        |
| Other creditors                 | 2,701         | 1,098        |
| Accruals and deferred income    | 2,175         | 2,040        |
|                                 | <u>10,679</u> | <u>9,458</u> |

**11. MOVEMENT IN FUNDS**

|                           | At 1/4/22      | Net movement in funds | Transfers between funds | At 31/3/23     |
|---------------------------|----------------|-----------------------|-------------------------|----------------|
|                           | £              | £                     | £                       | £              |
| <b>Unrestricted funds</b> |                |                       |                         |                |
| General fund              | 210,197        | 221,423               | (232,778)               | 198,842        |
| <b>Restricted funds</b>   |                |                       |                         |                |
| 6-12 years old            | -              | (123,246)             | 123,246                 | -              |
| 12-18 years old           | -              | (93,214)              | 93,214                  | -              |
| Over 18s                  | -              | (61,632)              | 61,632                  | -              |
| Family Days               | -              | (17,083)              | 17,083                  | -              |
| Any Club                  | -              | 53,407                | (53,407)                | -              |
| Equipment                 | -              | 8,990                 | (8,990)                 | -              |
|                           | <u>-</u>       | <u>(232,778)</u>      | <u>232,778</u>          | <u>-</u>       |
| <b>TOTAL FUNDS</b>        | <u>210,197</u> | <u>(11,355)</u>       | <u>-</u>                | <u>198,842</u> |

**KANGAROOS MID SUSSEX****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023****11. MOVEMENT IN FUNDS - continued**

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              | 345,189                    | (123,766)                  | 221,423                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| 6-12 years old            | 32,778                     | (156,024)                  | (123,246)                 |
| 12-18 years old           | 31,627                     | (124,841)                  | (93,214)                  |
| Over 18s                  | 60,465                     | (122,097)                  | (61,632)                  |
| Family Days               | 39,715                     | (56,798)                   | (17,083)                  |
| Any Club                  | 96,824                     | (43,417)                   | 53,407                    |
| Equipment                 | 8,990                      | -                          | 8,990                     |
|                           | <u>270,399</u>             | <u>(503,177)</u>           | <u>(232,778)</u>          |
| <b>TOTAL FUNDS</b>        | <u>615,588</u>             | <u>(626,943)</u>           | <u>(11,355)</u>           |

**Comparatives for 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)                           | -                  |
|                           | <u>-</u>       | <u>(178,748)</u>                 | <u>178,748</u>                     | <u>-</u>           |
| <b>TOTAL FUNDS</b>        | <u>235,743</u> | <u>(25,546)</u>                  | <u>-</u>                           | <u>210,197</u>     |

**KANGAROOS MID SUSSEX**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**11. MOVEMENT IN FUNDS - continued**

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              | 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>           |

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2023.