

COMPANY REGISTRATION NUMBER: 08273898
CHARITY REGISTRATION NUMBER: 1150202

Kangaroos Mid Sussex
Company Limited by Guarantee
Unaudited Financial Statements
31st March 2025

Kangaroos Mid Sussex
Company Limited by Guarantee
Financial Statements
Year ended 31st March 2025

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Kangaroos Mid Sussex

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31st March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31st March 2025.

Reference and administrative details

Registered charity name	Kangaroos Mid Sussex
Charity registration number	1150202
Company registration number	08273898
Principal office and registered office	Unit 7 And 8, More House Farm Business Centre Ditchling Road, Wivelsfield, RH17 7RE England

The trustees

Ms. J E Lacey	
Mr. T D Acott	
Ms. J Colvin	
Ms. H Constantine	
Mr. S Ghosh	(Resigned 30th October 2024)
Mr. A S Harper	
Ms. L Sim	
Mr. R White	
Mrs. S May	(Appointed 1st January 2025)
Mr. D Covill	(Appointed 1st January 2025)
Mr. R Fisher	(Appointed 1st January 2025)

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2025

Structure, governance and management

The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, are pleased to present their report on annual achievements, together with the financial statements of the charity for the year ended 31 March 2025. 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 2015).

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.

Objectives

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).

Our vision, mission and values were reviewed and updated in September 2024:

Vision

A future where people with learning disabilities are valued and accepted by all

Mission

To enrich the lives of individuals enabling them to thrive without limits

Values

Acceptance, Person-Focussed, Safe and Trusted, Bold and Resilient

Our previous values remain our guiding principles that shape our service.

Charitable activities

Kangaroos provides a range of fun, social and recreational activities in the local community to around 350 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.

2024/25 was a year of analysis and reflection for Kangaroos. At the beginning of 2024 the Trustees laid out three strategic aims, with a firm commitment to offer the complete Kangaroo provision and activities to meet the demand from learning disabled people and their families in Mid Sussex:

1) 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.

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Year ended 31st March 2025

2) Build on our specialist knowledge and our capacity to enable our services to be accessible to all children, young people and adults with learning disabilities and complex needs and help more members and families across Mid Sussex access high quality provisions.

3) Understand the opportunity potential 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.

Development was made in all areas.

- Staff and Trustees were involved in a series of strategy days from July - September 2024.
- A number of audits were conducted on the service and service data was analysed and compared to other delivery organisations.
- Analysis of the service revealed over reliance on key personnel and lack of robustness in the operating model .
- A piece of pro-bono work was done with Morgan Stanley (facilitated through the charity Pilotlight) in the Autumn of 2024, which provided Kangaroos with a roadmap to develop the service to be operationally ready to take on an operating hub.
- Conversations were developed with Mid Sussex County council and a land developer, for Kangaroos to benefit from a purpose-built community hub as part of a Section 106 agreement in relation to a housing estate in Bolney, Mid Sussex.

A new staff structure was rolled out in February 2025 and a new way of delivering the activity programme on 1 April 2025, offering more regular activity for members.

The Trustees made a firm commitment to parents and service users to endeavour to keep the service going, throughout the change programme.

Kangaroos will continue to provide and grow substantial benefit in three main target areas:

- 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.
- Family Support - 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. Support for siblings, through Family Days, inclusive events and activities
- Complex Care - Kangaroos aims to be non-exclusionary in its support. It runs a specialist group for children and adults with complex medical needs (STARS) and one for complex behavioural needs (Rockets).

The following guiding principles are used to shape the programme of activity:

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

Achievements and performance

After a review of the member database, to ensure rich engagement with families, the year closed with 333 members (2024: 412). Of these 273 were fully active (2024: 234). We closed the year with 99 on our waiting list. We continued to increase the number of sessions we deliver to Children and Adults, to 487 sessions (2024: 476)

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Year ended 31st March 2025

and the number of member hours 15,772 (2024: 13,370). Delivery hours decreased 1575 (2024: 1949) due to challenges around the staffing structure. We have continued to provide a diverse range of clubs and activities

We delivered 49 sessions in our Family Support Programme, representing 128 delivery hours and 1972 person hours (2024: 1724)

We continued to run our STARS (Support, Time, Activities, Respect, Sensory) session to support our Complex Care offer and introduced a new club called Rockets, to support members with complex behavioural needs.

We delivered 47 (23:63) sessions and 1350 person hours (23: 2186) in STARS and 12 monthly sessions representing 147 person hours in Rockets.

Children and Adults - Our activity Clubs

Ages: 0-5:

Play and Stay sessions, 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, park visits, trips to soft play and a farm trip.

Ages 6-14:

PALS (Play, Activities, Laughter, Support) offers 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. Our trips out included visits to the seaside, rock climbing, a tour on the Brighton open top bus, train journeys and a trip to London's Postal Museum.

Champions

Champions is an after-school club held on Thursdays at the Kangaroos Hub Attendees enjoy a range of activities including crafts and cooking, as well as the occasional trip out.

Allsorts offers 6-week courses in a range of activities and themes such as Forest School, food tasting, t-shirt designing and arts and crafts.

Ages 12-18:

BreakAway offers Saturday and holiday clubs for teenagers with a range of in-house activities and trips out to attractions such as Drusillas, Amberley Working Museum and the seaside.

TeenScene is a weekly Youth Club that provides a much-needed social environment for our members, where the majority attend every week.

Ages 18+:

No Limits is a social and recreational programme where adults can enjoy a range of social activities with their

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Year ended 31st March 2025

friends in a supportive environment, throughout the year. Trips have included going to an inclusive disco night, Leeds Castle, bowling and a train trip to London.

Youth Club 18+ and Social Club 25+, run on alternate Tuesdays with a varied programme.

Overnights Programme

Kangaroos have run an overnights programme for over 10 years. It is a chance for our members to have a night or two away from home, to really experience the freedom and independence that that gives to them. It is also a valuable respite for our families. This year we ran 4 overnight sessions: Brighton (2 nights), Wowo Camping (3 nights), Hindleap Warren (3 nights) and Legoland (1 night).

Family Support

Parent Carer Support. We offer coffee mornings and evening socials for parent carers of people with learning disabilities. This is a chance for parent carers to spend time with other likeminded people, share experiences and information.

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 Marwell Zoo, family picnics, a Christmas party and large family fun days.

At Kangaroos we understand that sometimes the siblings of our Kangaroos members have a challenging or different life due to having a disabled sibling. Kangaroos offer Sibling Support as part of our family support programme. We provide sessions exclusively for the siblings so they can spend time with other siblings as well as share experiences and make friendships. We also offer days for the Kangaroos member and sibling to spend together. In the summer holidays we ran a fun day for siblings and Kangaroos members together with a bouncy castle, inflatable obstacle course, face painting, ice creams, sensory area and messy play.

Throughout the year we consult with our parents and families on the running of our services. The consultation takes the form of surveys, online meetings and face to face opportunities.

In 2024 we ran our first Information Roadshow. We wanted to provide an event for parent carers where all professionals and services they need were under one roof. We had advisors on post 19 education, benefits and behaviour as well as a range of stalls including local libraries, adult provisions, occupational therapists and specialist schools.

Complex Care

STARS offers 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. Trips this year have included train trips to London, boat trips and the theatre.

Rockets was created in 2024 especially for children aged 8-18 who require at least 1:1 specialist support. Meeting once a month, Rockets provides a safe and fun environment where every activity is tailored to the needs of its members. From water play and bowling to high ropes adventures and transport-themed sessions, Rockets is all about creating memorable experiences.

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Year ended 31st March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Kangaroos Mid Sussex 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

There was 1 resignation and 3 new appointments in the year.

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.

Organisational structure

The organisation is governed by Trustees 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.

In November 2024 the Trustees approved a new organisational structure alongside a new operating structure to deliver strategic improvements for the organisation:

In January 2025 the CEO, Emma Hunt, started to work 4 days a week. This was to reflect the increased demand to her duties, guiding the organisation through the restructure.

A new role of Head of Administration was created to join the Head of Service and the CEO as a Senior Leadership Team.

New Service Leads were created to allow different areas of the service (adults, teenagers, children and complex care) to grow and develop.

New annualised hours contracts will be developed to support the Service Leads in their delivery of the activities.

Our clubs and activities were delivered by a bank of 57 (2024: 55) experienced and fully trained sessional support workers some of whom will be brought into contracts in the new operational framework.

We rely on a team of volunteers who assist across our clubs supporting our members and with fundraising events. Volunteer numbers continue to rise. We had 27 volunteers (2024:24) in the year contributing 877 hours of volunteering.

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 June 2025.

Safeguarding remains a key priority for the staff and Trustees. We continue to invest significant time and training into implementing our safeguarding policy. To support this, investment has been made in a Human Resource Information System (HRIS) which went live in April 2024. This will provide a mechanism to ensure all training records are accurate and up to date and provide an efficient and compliant central staff database.

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Year ended 31st March 2025

Diversification of income continues to be another priority. Income is made up of Statutory Contracts, Trusts and Foundations, Corporate and Community relationships and sponsorship. Relationships are managed by a fundraising CRM. Sustainable income growth remains the focus and to this end we were delighted to secure a 5-year contract to deliver elements of our No Limits adult provision and family support programme from the National Lottery Community Fund in March 2024.

FINANCIAL REVIEW

Financial position

The fundraising team had an extremely successful year despite financial challenges across many sectors. In 2024/25 our total income excluding endowments totalled £651,657 (2024: £565,515). This is a 15% increase on the previous year, reflecting funder confidence in a sustainability and growth narrative. A total Expenditure for the year of £679,990 (2024: £565,679) reflects operational investment. This produced a net loss of £28,333 which reflects unbudgeted redundancy costs due to the staff restructure.

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, its 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.

In April 2024 we received an endowment of £145,000 from the Edward Gostling Foundation to be held for a period of five years as an additional reserve. The endowment capital and income may only be used if our reserves fall below the minimum required by our reserves policy.

Our reserves policy is reviewed annually. The required reserves range for financial year 2024/25 was calculated to be between £232,913 and £373,424. Our closing position of £318,270 (Free reserves of £170,345 plus the Edward Gostling Endowment and income earned thereon of £147,925) is within this range.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31st March 2025

FUTURE PLANS

A new delivery structure for the service was rolled out in April 2025. The focus of the change is to deliver:

- A new regular programme of activity which gives members the opportunity to have a guaranteed place on an activity club on a regular basis
- A larger staff delivery team with regularised working patterns, to provide stability for the service and consistency for members
- A more focussed complex care offer, to build on the needs of members for the future
- A new operating model to create efficiency and effectiveness in the delivery of the service
- A new set of KPI's to drive sustainability and growth for the organisation

It is anticipated that there will be a short-term impact on the ability to deliver the programme while a new staff team and way of working is embedded. This will be regularly assessed by the Trustees to mitigate for disruption to the Charity.

Conversations will continue regarding the building of a new Operating Hub for Kangaroos. The Trustees will assess the Charity's readiness against the Road Map developed by Morgan Stanley. A Trustee Hub Working Group has been set up.

A Trustee Strategic Development Working Group is being formed to drive the changes for Kangaroos.

The Trustees' firm commitment is to offer the complete Kangaroo provision and activities to meet the demand from learning disabled people and their families in Mid Sussex.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24th September 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'Tom Acott', with a long horizontal stroke extending to the right.

Tom Acott - Chair of Trustees

Kangaroos Mid Sussex

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Kangaroos Mid Sussex

Year ended 31st March 2025

I report to the trustees on my examination of the financial statements of Kangaroos Mid Sussex ('the charity') for the year ended 31st March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Kim Lo FCA
Independent Examiner
PRB Accountants LLP
Kingfisher House
Hurstwood Grange
Hurstwood Lane
Haywards Heath
RH17 7QX

30th September 2025

Kangaroos Mid Sussex

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31st March 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Income and endowments					
Donations and legacies	5	258,669	180,809	145,000	584,478
Charitable activities	6	116,194	88,440	-	204,634
Investment income	7	7,545	-	2,925	10,470
Total income		<u>382,408</u>	<u>269,249</u>	<u>147,925</u>	<u>799,582</u>
Expenditure					
Costs of raising donations and legacies	8,9	111,711	-	-	111,711
Expenditure on charitable activities		1,737	566,542	-	568,279
Total expenditure		<u>113,448</u>	<u>566,542</u>	<u>-</u>	<u>679,990</u>
Net income/(expenditure) and net movement in funds	14	<u>268,960</u>	<u>(297,293)</u>	<u>147,925</u>	<u>119,592</u> <u>(164)</u>
Reconciliation of funds					
Total funds brought forward		198,678	-	-	198,678
Transfers between funds		(297,293)	297,293	-	-
Total funds carried forward		<u>170,345</u>	<u>-</u>	<u>147,925</u>	<u>318,270</u> <u>198,678</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Kangaroos Mid Sussex**Company Limited by Guarantee****Statement of Financial Position****31st March 2025**

	Note	2025 £	2024 £
Current assets			
Debtors	12	47,608	4,208
Cash at bank and in hand		317,459	251,255
		<u>365,067</u>	<u>255,463</u>
Creditors: amounts falling due within one year	13	46,797	56,785
Net current assets		<u>318,270</u>	<u>198,678</u>
Total assets less current liabilities		<u>318,270</u>	<u>198,678</u>
Net assets		<u><u>318,270</u></u>	<u><u>198,678</u></u>
Funds of the charity			
Endowment funds		147,925	-
Restricted funds		-	-
Unrestricted funds		<u>170,345</u>	<u>198,678</u>
Total charity funds	14	<u><u>318,270</u></u>	<u><u>198,678</u></u>

For the year ending 31st March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24th September 2025, and are signed on behalf of the board by:



.....
Tom Acott - Chair of Trustees

**Kangaroos Mid Sussex
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31st March 2025**

	Note	2025	2024
		£	£
Cash generated from operations	15	55,735	35,519
Interest received		10,469	6,215
Net cash from operating activities		<u>66,204</u>	<u>41,734</u>
Net increase in cash and cash equivalents		66,204	41,734
Cash and cash equivalents at beginning of year		<u>251,255</u>	<u>209,521</u>
Cash and cash equivalents at end of year		<u>317,459</u>	<u>251,255</u>

Kangaroos Mid Sussex

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31st March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 7 And 8, More House Farm Business Centre, Ditchling Road, Wivelsfield, RH17 7RE, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Kangaroos Mid Sussex

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable, and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Limited by guarantee

The charity is a company limited by guarantee. The company does not have a share capital.

Kangaroos Mid Sussex

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31st March 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £
Donations				
Donations	136,914	-	-	136,914
Grants	121,755	180,809	145,000	447,564
Total	258,669	180,909	145,000	584,478

	Total Funds 2024 £
Donations	149,931
Grants	220,164
	<u>370,095</u>

Grants recognised in donations and legacies include:

	2025 £	2024 £
St James Place Foundation	20,000	10,000
Bailey & Thomas	12,000	-
BBC Children in Need	20,807	34,614
National Lottery Fund	94,974	61,275
B & L Leach Family Trust	16,000	22,000
The Edward Gostling Foundation - see note 14	145,000	20,000
The Ernest Kleinwort	15,000	12,500
Garfield Weston Foundation	15,000	15,000
MCF Masonic	20,000	-
Focus Foundation	13,500	-
Grants < £10,000	75,283	44,775
	<u>447,564</u>	<u>220,164</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Activities	116,194	-	116,194
Council contracts	-	88,440	88,440
	<u>116,194</u>	<u>88,440</u>	<u>204,634</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities	113,419	-	113,419
Council contracts	-	75,786	75,786
	<u>113,419</u>	<u>75,786</u>	<u>189,205</u>

Kangaroos Mid Sussex**Company Limited by Guarantee****Notes to the Financial Statements (continued)****Year ended 31st March 2025****7. Investment income**

	Unrestricted Funds £	Endowment Funds £	Total Funds 2025 £
Bank interest receivable	<u>7,545</u>	<u>2,925</u>	<u>10,470</u>
	Unrestricted Funds £	Endowment Funds £	Total Funds 2024 £
Bank interest receivable	<u>6,215</u>	<u>–</u>	<u>6,215</u>

8. Costs of raising donations and legacies

	2025 £	2024 £
Activities	33,662	15,225
Staff costs	71,959	60,008
Support costs	6,090	8,430
	<u>111,711</u>	<u>83,663</u>

9. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Charitable Activities Direct costs 2025	<u>1,737</u>	<u>566,542</u>	<u>568,279</u>
Charitable Activities Direct costs 2024	<u>1,330</u>	<u>480,686</u>	<u>482,016</u>

10. Staff costs

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

	2025 £	2024 £
Wages and salaries	395,229	350,838
Social security	23,139	20,053
Pension	10,932	9,988
	<u>429,300</u>	<u>380,879</u>

The average head count of employees during the year was 60 (2024: 59).

The amount paid to key management personnel totalled £120,592 (2024: £119,965)

Kangaroos Mid Sussex

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Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

11. Trustee remuneration and expenses

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

12. Debtors

	2025	2024
	£	£
Prepayments and accrued income	47,608	4,208

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,467	–
Accruals and deferred income	24,814	49,877
Social security and other taxes	10,300	5,624
Other creditors	9,216	1,284
	<u>46,797</u>	<u>56,785</u>

14. Analysis of charitable funds

	Incoming resources	Resources expended	Movement in funds
	£	£	£
General Fund	<u>382,408</u>	<u>113,448</u>	<u>268,960</u>
Restricted Fund			
	£	£	£
PALS	41,100	81,898	(40,798)
Family Support	33,887	44,778	(10,891)
Teenscene	5,000	22,537	(17,537)
No Limits	64,674	105,859	(41,185)
Breakaway	33,179	61,455	(28,276)
STARS	37,981	52,703	(14,722)
Champions	2,500	5,727	(3,227)
Youth and Social	8,090	35,679	(27,589)
Allsorts	2,500	15,403	(12,903)
Overnights	28,500	130,165	(101,665)
Rockets	4,348	10,338	(5,990)
Other	7,490	-	7,490
	<u>269,249</u>	<u>566,542</u>	<u>(297,293)</u>
General fund brought forward 1st April 2024			<u>198,678</u>
General fund carried forward 31st March 2025			<u>170,345</u>

Kangaroos Mid Sussex

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Notes to the Financial Statements *(continued)*

Year ended 31st March 2025

14. Analysis of charitable funds continued

Endowment Fund: This fund is The Edward Gostling Fund. This is a restricted fund from which the income and capital is limited for use only if the charity reserves fall beneath three months operating costs. From the 2nd April 2029 the capital and income from this fund may be used for any purpose that furthers the charitable activities of the charity.

	At 1st April 2024	Income	Expenditure	At 31st March 2025
	£	£	£	£
The Edward Gostling Fund	–	147,925	–	147,925
	<u>–</u>	<u>147,925</u>	<u>–</u>	<u>147,925</u>

15. Cash generated from operations

	2025	2024
	£	£
Net income/(expenditure)	119,592	(164)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(10,469)	(6,215)
Accrued (income)/expenses	(25,063)	47,702
<i>Changes in:</i>		
Trade and other debtors	(43,400)	(4,208)
Trade and other creditors	15,075	(1,596)
	<u>55,735</u>	<u>35,519</u>

16. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	251,255	66,204	317,459
	<u>251,255</u>	<u>66,204</u>	<u>317,459</u>