FAMILIES FOR INDIVIDUAL NEEDS AND DIGNITY

England & Wales · Charity number 1089877

Details

Other names	FIND
Status	Registered
Legal form	Charitable company
Company number	04327851
Registered	2001-12-20
Register	View on the Charity Commission register

Contact

Address	8 New Village Road Cottingham HU16 4LT
Phone	01482870785
Email	info@findcharity.org.uk
Website	www.findcharity.org.uk

Activities

Objects: 1) TO PROVIDE FACILITIES FOR THE TRAINING EDUCATION AND CARE OF PEOPLE WITH LEARNING DIFFICULTIES AND/OR ASSOCIATED PHYSICAL DISABILITIES AND IN PARTICULAR TO PROVIDE EDUCATIONAL AND VOCATIONAL TRAINING AND RECREATIONAL ACTIVITIES AND DAY CARE, RESPITE CARE AND RESIDENTIAL CARE IN A WAY WHICH RESPECTS INDIVIDUALS NEEDS AND DIGNITY WITHOUT SOCIAL EXCLUSION OR ISOLATION AND WITHOUT RECIPIENTS BECOMING INSTITUTIONALISED AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF SUCH PEOPLE.2) TO UNDERTAKE, PARTICIPATE IN AND PROCURE RESEARCH RELATING TO THE PROVISION OF TRAINING, EDUCATION AND CARE OF PEOPLE WITH LEARNING DIFFICULTIES AND/OR PHYSICAL DISABILITIES AND ANY OTHER AREA OF RESEARCH RELATED TO THE OBJECTS AND TO DISSEMINATE ANY USEFUL KNOWLEDGE GAINED FOR THE BENEFIT OF THE PUBLIC

Activities: The provision of activity days for young people with severe learning disabilities and autism. A drop in centre and advice centre for people with high functioning autism and Aspergers syndrome

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- East Riding Of Yorkshire
- Kingston Upon Hull City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£1,361,057	£1,291,279	£772,399	53
2023-11-30	£1,144,089	£1,146,158	£702,621	45
2022-11-30	£758,380	£837,688	£704,689	45
2021-11-30	£738,115	£582,928	£783,997	52
2020-11-30	£1,064,134	£765,849	£628,810	54

Trustees

Name	Role	Appointed
Charles Hodgson	Chair	
David Stokes		2023-08-21
LESLEY NICHOLSON		
LYNNE MARGARET ANSTESS		
Shirley Hart		2013-12-01

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FAMILIES FOR INDIVIDUAL NEEDS AND DIGNITY

England & Wales - Charity number 1089877

Accounts

REGISTERED COMPANY NUMBER: 04327851 (England and Wales)
REGISTERED CHARITY NUMBER: 1089877

Report of the Trustees and

Financial Statements for the Year Ended 30 November 2024

for

Families For Individual Needs And Dignity

Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

Families For Individual Needs And Dignity

Contents of the Financial Statements for the year ended 30 November 2024

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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 30 November 2024. 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

FiND exists to empower individuals with severe learning disabilities and autism by providing services that enable them to:

- Enhance their quality of life
- Increase independence
- Develop personal, social, and communication skills
- Pursue lifelong learning through personalised programmes
- Participate in stimulating activities that build upon their skills
- Foster emotional health and well-being
- Connect with and contribute to their local community

The Trustees regularly review the charity's activities to ensure these objectives are being met (see achievements and performance below).

Significant activities

The objectives of the charity are met by offering day services and activities to the students throughout the year.

FiND Cottingham:
This service supports adults with profound and multiple learning disabilities and complex health needs, offering meaningful activities, skills development, and opportunities for building relationships. Participants enjoy a variety of activities including swimming, horse riding, cooking, shopping, group sessions, games and crafts, and sensory experiences in our fully equipped venue at 8 New Village Road, Cottingham.

FiND Hessle:
Based at Miriam House, The Hourne, Hessle, this centre provides tailored support for autistic adults and those with learning disabilities or mental health needs. Our autism-friendly environment and high staffing levels ensure that individuals can participate safely in activities such as swimming, walks, pursuing hobbies, life skills development, sensory experiences and community engagement.

Everyone who comes to FiND is treated with respect and given the opportunity for self-development and self-expression. This enables our students to live safe, healthy and happy lives as part of their local community, as well as develop and maintain valuable relationships with others.

OBJECTIVES AND ACTIVITIES

Public benefit

In line with our charitable objectives, the Trustees are confident that FiND continues to deliver meaningful public benefit by supporting young people and adults with severe and profound disabilities. While our services primarily benefit the local community, we welcome individuals from all areas without geographical restriction.

FiND plays a vital role in fulfilling local needs for day support, especially where families have struggled to access other services due to the complexity of disabilities. Any surplus generated is reinvested into improving and expanding our services and facilities, ensuring future sustainability while maintaining appropriate reserves.

By offering wider choices of activities, FiND has significantly enhanced opportunities for individuals with severe learning disabilities and autism within our community. The Trustees are satisfied that they have fulfilled their responsibilities under Section 17(5) of the Charities Act 2011 to provide public benefit, in accordance with Charity Commission guidance.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The charity's income from students has grown this year due to a steady increase in demand for places.

This year, we are delighted to report a steady growth in demand for our services, reflected in increased income from students. Our strength lies in delivering personalised, high-quality support, and we remain committed to expanding our capacity to serve new users and families.
FiND recognises the need for flexibility and is actively exploring innovative ways to meet the evolving needs of our community. Our dedicated staff are central to our success, and Trustees are proud of their professionalism, hard work, and commitment. We continue to support their ongoing development.

Financial review

Financial performance

Income in the year was £1,361,057 compared to £1,144,089 in 2023, an increase of 19% due to increased numbers of student days and inflation.

The Statement of Financial Activities shows net income for the year of £69,778 (2023: net expenditure £2,068). There is significant wage inflation in these results as the charity seeks to recruit and retain excellent staff in the face of the rising living wage and general inflation in the economy.

Overall donations and legacies were £39,873 (2023: £54,089).

Sustaining and developing our services relies on effective fundraising. The Trustees are deeply grateful for the generous support received from donors, grant-makers, and the families who use personal budgets toward FiND's services. This generosity directly enriches the lives of those we support.
Thanks to this ongoing support and prudent management, FiND's financial position has strengthened over the past year, enabling us to maintain and improve our reserves for future needs.

Reserves policy

The policy on unrestricted reserves is to maintain those reserves above £100,000. Unrestricted cash reserves at the end of the financial year stood at £772,399 which the Trustees felt were satisfactory.

STRATEGIC REPORT

Financial review

Fund raising

In order to continue its services or to develop new services, the charity needs to continually raise funds.

The Trustees of FiND are very grateful for all donations, large and small, received during the year. This generosity makes a huge difference to the people who use our services.

Financially the charity has benefitted both from ongoing payments from many families using their personal budgets, and grants for which the Trustees are very grateful. During the period to date the charity has been able to improve reserves as a result of the financial performance this year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Families for Individual Needs and Dignity (FiND) is a company limited by guarantee which is governed by its Memorandum and Articles of Association dated 23rd November 2001. It is a charity registered with the Charities Commission.

Recruitment and appointment of new trustees

As per the Articles of Association, one third of Trustees will automatically retire at the annual general meeting and can be reappointed. As required new Trustees can be invited to join the board during the course of the year. This may be to add skills to the Trustee board or to fill vacancies due to resignation or retirement. The charity seeks parents of young people with disabilities to become Trustees, however if a particular skill set is required then these may be sought from people who are not parents of disabled young people. New Trustees will be formally elected at the annual general meeting.

Organisational structure

The Trustee board meets at least four times per year to review the on-going performance of the charity, its financial position, and how it is meeting its objectives. Strategy and future developments are regularly discussed.

The day-to-day running of the charity, and the implementation of the Trustees' policies and objectives, is delegated to the Director of Services and the management team. The key role of this team is the effective running of services and it operates under guidelines set out by the Trustees.

Induction and training of new trustees

Potential new Trustees will be invited to a Trustees meeting, and to visit the charity's services in order to understand how the charity operates. If they then wish to join they will be given an induction pack which includes all recent Trustee meeting minutes and other appropriate literature, which includes a resume of the role and responsibilities of Trustees. Further training is encouraged for all Trustees on an on-going basis.

Wider network

FiND values collaboration and has built strong relationships with local organisations such as Mires Beck, Matthews Hub, Special Stars, Downright Special, and CASE. We are especially grateful for the continued support from the John Good Group and Matthew Good Foundation, Hull City Council, North Lincs and the East Riding Council's Adult Social Care Teams and commissioners.

In conclusion, the Trustees would like to thank all staff, volunteers, families, supporters, and partners for their commitment and generosity. Together, we are making a positive and lasting difference in the lives of individuals with severe learning disabilities and autism.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04327851 (England and Wales)

Registered Charity number
1089877

Registered office
8 New Village Road
Cottingham
East Yorkshire
HU16 4LT

Trustees
Ms L M Anstess
Mrs S P Hart
C P Hodgson - Chair
Ms L Nicholson
Mr M Shand (resigned 01.09.24)
Mr D Stokes

Company Secretary
C P Hodgson

Auditors
Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Families For Individual Needs And Dignity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Rusling & Co, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ...11/08/2025..... and signed on the board's behalf by:

.....
C P Hodgson - Trustee

Opinion

We have audited the financial statements of Families For Individual Needs And Dignity (the 'charitable company') for the year ended 30 November 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 November 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentation or through collusion. There are inherent limitations in the audit procedures performed and further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Rusling FCA (Senior Statutory Auditor)
for and on behalf of Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

Date: 13/08/2025

Families For Individual Needs And Dignity

Statement of Financial Activities
for the year ended 30 November 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	39,873	-	39,873	54,089
Charitable activities	5				
Charitable Activities		1,317,446	-	1,317,446	1,076,707
Other trading activities	3	1,464	-	1,464	3,236
Investment income	4	307	-	307	431
Other income		1,967	-	1,967	9,626
Total		1,361,057	-	1,361,057	1,144,089
EXPENDITURE ON					
Charitable activities	6				
Charitable Activities		1,291,279	-	1,291,279	1,146,157
NET INCOME/(EXPENDITURE)		69,778	-	69,778	(2,068)
RECONCILIATION OF FUNDS					
Total funds brought forward		702,621	-	702,621	704,689
TOTAL FUNDS CARRIED FORWARD		772,399	-	772,399	702,621

The notes form part of these financial statements

Families For Individual Needs And Dignity

Balance Sheet
30 November 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	840,577	-	840,577	851,801
CURRENT ASSETS					
Debtors	13	161,158	-	161,158	127,997
Cash at bank and in hand		119,821	-	119,821	87,981
		280,979	-	280,979	215,978
CREDITORS					
Amounts falling due within one year	14	(63,092)	-	(63,092)	(69,147)
NET CURRENT ASSETS		217,887	-	217,887	146,831
TOTAL ASSETS LESS CURRENT LIABILITIES		1,058,464	-	1,058,464	998,632
CREDITORS					
Amounts falling due after more than one year	15	(286,065)	-	(286,065)	(296,011)
NET ASSETS		772,399	-	772,399	702,621
FUNDS	17				
Unrestricted funds				772,399	702,621
TOTAL FUNDS				772,399	702,621

The financial statements were approved by the Board of Trustees and authorised for issue on 11/08/2025 and were signed on its behalf by:

C P Hodgson - Trustee

The notes form part of these financial statements

Families For Individual Needs And Dignity

Cash Flow Statement
for the year ended 30 November 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	74,733	27,695
Interest paid		(24,749)	(12,009)
Net cash provided by operating activities		49,984	15,686
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,985)	(257,144)
Interest received		307	431
Net cash used in investing activities		(2,678)	(256,713)
Cash flows from financing activities			
New loans in year		-	150,000
Loan repayments in year		(15,466)	(10,400)
Net cash (used in)/provided by financing activities		(15,466)	139,600
Change in cash and cash equivalents in the reporting period		31,840	(101,427)
Cash and cash equivalents at the beginning of the reporting period		87,981	189,408
Cash and cash equivalents at the end of the reporting period		119,821	87,981

The notes form part of these financial statements

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

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	69,778	(2,068)
Adjustments for:		
Depreciation charges	14,208	16,699
Interest received	(307)	(431)
Interest paid	24,749	12,009
Increase in debtors	(33,161)	(4,741)
(Decrease)/increase in creditors	(534)	6,227
Net cash provided by operations	74,733	27,695

2. ANALYSIS OF CHANGES IN NET DEBT

	At 1/12/23	Cash flow	At 30/11/24
	£	£	£
Net cash			
Cash at bank and in hand	87,981	31,840	119,821
	87,981	31,840	119,821
Debt			
Debts falling due within 1 year	(21,371)	5,521	(15,850)
Debts falling due after 1 year	(296,011)	9,946	(286,065)
	(317,382)	15,467	(301,915)
Total	(229,401)	47,307	(182,094)

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.

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

Improvements to property	- in accordance with the property
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations from Organisations	3,756	4,886
Donations from Individuals	36,117	49,203
	39,873	54,089

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	1,464	3,236

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	307	431

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Services Provided	719,128	596,597
	719,128	596,597

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	1,141,392	149,887	1,291,279

7. SUPPORT COSTS

	Management	Finance	Other 2	Totals
	£	£	£	£
Charitable Activities	131,663	60	18,164	149,887

8. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	14,209	16,699

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2024 nor for the year ended 30 November 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2024 nor for the year ended 30 November 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	1,077,332	941,618
Other pension costs	15,974	13,824
	1,093,306	955,442

The average monthly number of employees during the year was as follows:

	2024	2023
FiND 2 & 3	50	43
Administration	3	2
	53	45

No employees received emoluments in excess of £60,000.

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	54,089	-	54,089
Charitable activities			
Charitable Activities	1,076,707	-	1,076,707
Other trading activities	3,236	-	3,236
Investment income	431	-	431
Other income	9,626	-	9,626
Total	1,144,089	-	1,144,089
EXPENDITURE ON			
Charitable activities			
Charitable Activities	1,146,157	-	1,146,157
NET INCOME/(EXPENDITURE)	(2,068)	-	(2,068)
RECONCILIATION OF FUNDS			
Total funds brought forward	704,689	-	704,689
TOTAL FUNDS CARRIED FORWARD	702,621	-	702,621

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 December 2023	832,626	141,084	192,308	34,665	1,200,683
Additions	-	-	2,985	-	2,985
At 30 November 2024	832,626	141,084	195,293	34,665	1,203,668
DEPRECIATION					
At 1 December 2023	-	141,084	173,133	34,665	348,882
Charge for year	-	-	14,209	-	14,209
At 30 November 2024	-	141,084	187,342	34,665	363,091
NET BOOK VALUE					
At 30 November 2024	832,626	-	7,951	-	840,577
At 30 November 2023	832,626	-	19,175	-	851,801

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	147,349	107,430
Other debtors	486	27
Prepayments and accrued income	13,323	20,540
	161,158	127,997

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 16)	15,850	21,371
Trade creditors	7,649	7,326
Social security and other taxes	11,607	12,219
Other creditors	13,556	13,255
Accruals and deferred income	14,430	14,976
	63,092	69,147

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Bank loans (see note 16)	286,065	296,011

16. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank loans	15,850	21,371
Amounts falling between one and two years:		
Bank loans - 1-2 years	15,850	21,371
Amounts falling due between two and five years:		
Bank loans - 2-5 years	47,550	64,113
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	222,665	210,527

continued...

17. MOVEMENT IN FUNDS

	At 1/12/23 £	Net movement in funds £	At 30/11/24 £
Unrestricted funds			
General fund	702,621	69,778	772,399
TOTAL FUNDS	702,621	69,778	772,399

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,361,057	(1,291,279)	69,778
TOTAL FUNDS	1,361,057	(1,291,279)	69,778

Comparatives for movement in funds

	At 1/12/22 £	Net movement in funds £	At 30/11/23 £
Unrestricted funds			
General fund	704,689	(2,068)	702,621
TOTAL FUNDS	704,689	(2,068)	702,621

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,144,089	(1,146,157)	(2,068)
TOTAL FUNDS	1,144,089	(1,146,157)	(2,068)

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/12/22 £	Net movement in funds £	At 30/11/24 £
Unrestricted funds			
General fund	704,689	67,710	772,399
TOTAL FUNDS	704,689	67,710	772,399

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,505,146	(2,437,436)	67,710
TOTAL FUNDS	2,505,146	(2,437,436)	67,710

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2024.

19. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee. The liability of the members to contribute in the event if the company being wound up is limited to £1 per member. The trustee group comprise the members and are automatically elected to membership upon appointment as a trustee. Upon resignation or retirement they are deemed to have resigned as a member.

Families For Individual Needs And Dignity

Detailed Statement of Financial Activities for the year ended 30 November 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	39,873	54,089
Other trading activities		
Fundraising events	1,464	3,236
Investment income		
Deposit account interest	307	431
Charitable activities		
Client Fees	1,317,446	1,076,707
Other income		
No description	1,967	9,626
Total incoming resources	1,361,057	1,144,089
EXPENDITURE		
Charitable activities		
Wages	1,077,332	941,618
Pensions	15,974	13,824
Activity costs & equipment	4,667	4,028
Travel & Transport Costs	14,676	14,178
Sundries	3,994	7,941
Bank loan interest	24,749	12,009
	1,141,392	993,598
Support costs		
Management		
Management	42,041	34,171
Premises expenses	54,198	59,265
Personnel	21,216	18,460
Depreciation of tangible and heritage assets	14,208	16,699
	131,663	128,595
Finance		
Bank charges	60	1,781
Other 2		
Accountancy	14,264	13,963
Carried forward	14,264	13,963

	2024 £	2023 £
Other 2		
Brought forward	14,264	13,963
Legal expenses	3,900	8,220
	18,164	22,183
Total resources expended	1,291,279	1,146,157
Net income/(expenditure)	69,778	(2,068)

FAMILIES FOR INDIVIDUAL NEEDS AND DIGNITY

England & Wales - Charity number 1089877

Accounts

REGISTERED COMPANY NUMBER: 04327851 (England and Wales)
REGISTERED CHARITY NUMBER: 1089877

Report of the Trustees and

Financial Statements for the Year Ended 30 November 2023

for

Families For Individual Needs And Dignity

Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

Families For Individual Needs And Dignity

Contents of the Financial Statements for the year ended 30 November 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 30 November 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 aims of the charity are to provide services which enable people with severe learning disabilities and autism to:
- Improve the quality of life
- Achieve a greater level of independence
- Maximise their personal, social and communication skills
- Engage in lifelong learning through individual programmes to meet their needs
- Engage in stimulating activities to improve their skills
- Learn to manage and improve their emotional health and well-being
- Engage in their community and access community resources

The Trustees regularly review the charity's activities to ensure these objectives are being met (see achievements and performance below).

Significant activities

The objectives of the charity are met by offering day services and activities to the students throughout the year.

FiND Cottingham

This service which commenced in May 2010 provides day opportunities for disabled adults with profound and multiple learning disabilities, severe learning disabilities, complex needs and health needs. The adults who use the service are supported to take part in meaningful activities of their choice, learn life and independence skills and build strong bonds and relationships. The service is located at 8 New Village Road, Cottingham where services users enjoy fully equipped facilities as well as being supported to take part in a wide range of activities such as swimming, horse riding, cooking, shopping, group activities and sensory activities

FiND Hessle

This service provides day opportunities for autistic adults, adults with learning disabilities and mental health concerns and adults who may display behaviour that challenges. This is a specialist service providing an autism friendly environment with lots of space and structure for those who need it. Service users are supported by high staffing levels and individualised care and support plans. Service users are supported to take part in a wide range of activities such as swimming, walks, shopping, life skills, independence and building bonds and relationships. This service opened its doors in September 2011 and is based at Miriam House in Hessle

Hidden Talents

Following a joint pilot project with Sunflower music, delivering monthly music workshops for disabled adults, FiND secured funding to run these sessions on a regular basis. A grant was secured from Humber Transforming Care Partnership to cover the costs of running a monthly music group (Hidden Talents) for disabled adults at our Cottingham site. The funding covered the running costs for the group for one year, commencing in March 2023. The group has been well attended and enjoyed by disabled adults and their carers. In addition the group have performed at several prestigious events and venues in the region to a live audience.

OBJECTIVES AND ACTIVITIES

Public benefit

With regard to the charity's activities and achievements during the year, the directors/Trustees are of the opinion that it has fulfilled its charitable purposes of the provision of day/respite care, education and training of young people with severe and profound disabilities. Due to the local nature of the charity the beneficiaries are from the local area, although no geographical restriction is imposed on beneficiaries.

FiND is meeting a very important local need for day time support and has been particularly important for those individuals and families which have struggled to access other services due to their level of disability.

FiND operates two day services in Cottingham and Hessle. Any surplus made from the operation of these services is reinvested to improve services, improve premises and accommodating future demand whilst maintaining our reserves policy.

The setting up of the FiND services has greatly increased the choice of activities available in the community for people with severe learning disabilities and autism.

The Trustees are therefore of the opinion that they have complied with the duty in Section 17(5) of the Charities Act, 2011 with regard to public benefit guidance published by the Charity Commission.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The charity's income from students has grown this year due to a steady increase in demand for places.

FiND believes that its core strength lies in the provision of personalised day activities for people with severe learning disabilities and autism. It remains committed to growing capacity so that it can offer its services to the next generation of potential service users. In addition the charity recognises the need for a flexible approach to delivery of services and so is looking at all options in order to meet the changing needs of our students and their families.

Our staff are at the core of our service delivery and Trustees are enormously proud of the dedication, hard work and professionalism of our staff team. The charity encourages and supports the ongoing personal development of its staff.

Financial review

Financial performance

Income in the year was £1,144,089 compared to £758,380 in 2022.

The Statement of Financial Activities shows net expenditure for the year of £2,069 (2022: net expenditure £79,308). The trustees recognise that this was an inevitable post pandemic rebuilding phase, which was funded from reserves. There is significant wage inflation in these results as the charity seeks to recruit and retain excellent staff in the face of the rising living wage and general inflation in the economy.

Overall donations and legacies increased to £54,089 (2022: £3,339).

Reserves policy

The policy on unrestricted reserves is to maintain those reserves above £100,000. Unrestricted cash reserves at the end of the financial year stood at £704,689 which the Trustees felt were satisfactory.

STRATEGIC REPORT

Financial review

Fund raising

In order to continue its services or to develop new services, the charity needs to continually raise funds.

The Trustees of FiND are very grateful for all donations, large and small, received during the year. This generosity makes a huge difference to the people who use our services.

Financially the charity has benefitted both from ongoing payments from many families using their personal budgets, and grants for which the Trustees are very grateful. During the period to date the charity has been able to maintain reserves as a result of the financial performance this year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Families for Individual Needs and Dignity (FiND) is a company limited by guarantee which is governed by its Memorandum and Articles of Association dated 23rd November 2001. It is a charity registered with the Charities Commission.

Recruitment and appointment of new trustees

As per the Articles of Association, one third of Trustees will automatically retire at the annual general meeting and can be reappointed. As required new Trustees can be invited to join the board during the course of the year. This may be to add skills to the Trustee board or to fill vacancies due to resignation or retirement. The charity seeks parents of young people with disabilities to become Trustees, however if a particular skill set is required then these may be sought from people who are not parents of disabled young people. New Trustees will be formally elected at the annual general meeting.

Organisational structure

The Trustee board meets at least four times per year to review the on-going performance of the charity, its financial position, and how it is meeting its objectives. Strategy and future developments are regularly discussed.

The day-to-day running of the charity, and the implementation of the Trustees' policies and objectives, is delegated to the Director of Services and the management team. The key role of this team is the effective running of services and it operates under guidelines set out by the Trustees.

Induction and training of new trustees

Potential new Trustees will be invited to a Trustees meeting, and to visit the charity's services in order to understand how the charity operates. If they then wish to join they will be given an induction pack which includes all recent Trustee meeting minutes and other appropriate literature, which includes a resume of the role and responsibilities of Trustees. Further training is encouraged for all Trustees on an on-going basis.

Wider network

The charity always welcomes close links with other organisations working in the same field, and has worked closely with a range of providers in recent years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04327851 (England and Wales)

Registered Charity number

1089877

Registered office
8 New Village Road
Cottingham
East Yorkshire
HU16 4LT

Trustees

Ms L M Anstess	
Mrs S P Hart	
C P Hodgson - Chair	
Ms L Nicholson	
Mr M Shand	(appointed 03.02.23)
Mr D Stokes	(appointed 21.08.23)

Company Secretary
C P Hodgson

Auditors
Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Families For Individual Needs And Dignity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Rusling & Co, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ....12/7/2024..... and signed on the board's behalf by:

C P Hodgson

.....

C P Hodgson - Trustee

Opinion

We have audited the financial statements of Families For Individual Needs And Dignity (the 'charitable company') for the year ended 30 November 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 November 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentation or through collusion. There are inherent limitations in the audit procedures performed and further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Rusling FCA (Senior Statutory Auditor)
for and on behalf of Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

Date: 15/07/2024

Families For Individual Needs And Dignity

Statement of Financial Activities
for the year ended 30 November 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	54,089	-	54,089	3,339
Charitable activities	5				
Charitable Activities		1,076,707	-	1,076,707	719,128
Other trading activities	3	3,236	-	3,236	301
Investment income	4	431	-	431	114
Other income		9,626	-	9,626	35,498
Total		1,144,089	-	1,144,089	758,380
EXPENDITURE ON					
Charitable activities	6				
Charitable Activities		1,146,158	-	1,146,158	837,688
NET INCOME/(EXPENDITURE)		(2,069)	-	(2,069)	(79,308)
RECONCILIATION OF FUNDS					
Total funds brought forward		704,689	-	704,689	783,997
TOTAL FUNDS CARRIED FORWARD		702,620	-	702,620	704,689

The notes form part of these financial statements

Families For Individual Needs And Dignity

Balance Sheet
30 November 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	851,801	-	851,801	611,356
CURRENT ASSETS					
Debtors	13	127,997	-	127,997	123,256
Cash at bank and in hand		87,981	-	87,981	189,408
		215,978	-	215,978	312,664
CREDITORS					
Amounts falling due within one year	14	(69,147)	-	(69,147)	(57,520)
NET CURRENT ASSETS		146,831	-	146,831	255,144
TOTAL ASSETS LESS CURRENT LIABILITIES		998,632	-	998,632	866,500
CREDITORS					
Amounts falling due after more than one year	15	(296,011)	-	(296,011)	(161,811)
NET ASSETS		702,621	-	702,621	704,689
FUNDS	17				
Unrestricted funds				702,621	704,689
TOTAL FUNDS				702,621	704,689

The financial statements were approved by the Board of Trustees and authorised for issue on 12/7/2024 and were signed on its behalf by:

C P Hodgson - Trustee

The notes form part of these financial statements

Families For Individual Needs And Dignity

Cash Flow Statement
for the year ended 30 November 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	27,694	(108,415)
Interest paid		(12,009)	(7,474)
Net cash provided by/(used in) operating activities		15,685	(115,889)
Cash flows from investing activities			
Purchase of tangible fixed assets		(257,144)	(13,610)
Sale of tangible fixed assets		-	150
Interest received		431	114
Net cash used in investing activities		(256,713)	(13,346)
Cash flows from financing activities			
New loans in year		150,000	-
Loan repayments in year		(10,399)	(11,734)
Net cash provided by/(used in) financing activities		139,601	(11,734)
Change in cash and cash equivalents in the reporting period		(101,427)	(140,969)
Cash and cash equivalents at the beginning of the reporting period		189,408	330,377
Cash and cash equivalents at the end of the reporting period		87,981	189,408

The notes form part of these financial statements

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

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(2,069)	(79,308)
Adjustments for:		
Depreciation charges	16,699	16,103
Profit on disposal of fixed assets	-	(150)
Interest received	(431)	(114)
Interest paid	12,009	7,474
Increase in debtors	(4,741)	(48,192)
Increase/(decrease) in creditors	6,227	(4,228)
Net cash provided by/(used in) operations	27,694	(108,415)

2. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)

	At 1/12/22 £	Cash flow £	At 30/11/23 £
Net cash			
Cash at bank and in hand	189,408	(101,427)	87,981
	189,408	(101,427)	87,981
Debt			
Debts falling due within 1 year	(15,971)	(5,400)	(21,371)
Debts falling due after 1 year	(161,811)	(134,200)	(296,011)
	(177,782)	(139,600)	(317,382)
Total	11,626	(241,027)	(229,401)

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.

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

Improvements to property	- in accordance with the property
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations from Organisations	4,886	646
Donations from Individuals	49,203	2,693
	54,089	6,790

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	3,236	301

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	431	114

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Services Provided	719,128	596,597
	719,128	596,597

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	993,598	152,560	1,146,158

7. SUPPORT COSTS

	Management	Finance	Other 2	Totals
	£	£	£	£
Charitable Activities	128,595	1,781	22,184	152,560

8. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	16,699	16,103
Surplus on disposal of fixed assets	-	(150)

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2023 nor for the year ended 30 November 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2023 nor for the year ended 30 November 2022.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	941,618	662,769
Other pension costs	13,824	9,651
	955,442	672,420

The average monthly number of employees during the year was as follows:

	2023	2022
FiND 2 & 3	43	44
Administration	2	1
	45	45

No employees received emoluments in excess of £60,000.

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,339	-	3,339
Charitable activities			
Charitable Activities	719,128	-	719,128
Other trading activities	301	-	301
Investment income	114	-	114
Other income	35,498	-	35,498
Total	758,380	-	758,380
EXPENDITURE ON			
Charitable activities			
Charitable Activities	837,688	-	837,688
NET INCOME/(EXPENDITURE)	(79,308)	-	(79,308)
RECONCILIATION OF FUNDS			
Total funds brought forward	783,997	-	783,997
TOTAL FUNDS CARRIED FORWARD	704,689	-	704,689

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 December 2022	578,304	141,084	189,486	34,665	943,539
Additions	254,322	-	2,822	-	257,144
At 30 November 2023	832,626	141,084	192,308	34,665	1,200,683
DEPRECIATION					
At 1 December 2022	-	141,084	156,434	34,665	332,183
Charge for year	-	-	16,699	-	16,699
At 30 November 2023	-	141,084	173,133	34,665	348,882
NET BOOK VALUE					
At 30 November 2023	832,626	-	19,175	-	851,801
At 30 November 2022	578,304	-	33,052	-	611,356

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	107,430	112,603
Other debtors	27	27
Prepayments and accrued income	20,540	10,626
	127,997	123,256

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 16)	21,371	15,971
Trade creditors	7,326	3,180
Social security and other taxes	12,219	11,302
Other creditors	13,255	12,576
Accruals and deferred income	14,976	14,491
	69,147	57,520

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans (see note 16)	296,011	161,811

16. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank loans	21,371	15,971
Amounts falling between one and two years:		
Bank loans - 1-2 years	21,371	15,971
Amounts falling due between two and five years:		
Bank loans - 2-5 years	64,113	47,913
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	210,527	97,927

continued...

17. MOVEMENT IN FUNDS

	At 1/12/22 £	Net movement in funds £	At 30/11/23 £
Unrestricted funds			
General fund	704,689	(2,068)	702,621
TOTAL FUNDS	704,689	(2,068)	702,621

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,144,089	(1,146,157)	(2,068)
TOTAL FUNDS	1,144,089	(1,146,157)	(2,068)

Comparatives for movement in funds

	At 1/12/21 £	Net movement in funds £	At 30/11/22 £
Unrestricted funds			
General fund	783,997	(79,308)	704,689
TOTAL FUNDS	783,997	(79,308)	704,689

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	758,380	(837,688)	(79,308)
TOTAL FUNDS	758,380	(837,688)	(79,308)

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/12/21 £	Net movement in funds £	At 30/11/23 £
Unrestricted funds			
General fund	783,997	(81,376)	702,621
TOTAL FUNDS	783,997	(81,376)	702,621

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,902,469	(1,983,845)	(81,376)
TOTAL FUNDS	1,902,469	(1,983,845)	(81,376)

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2023.

19. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee. The liability of the members to contribute in the event if the company being wound up is limited to £1 per member. The trustee group comprise the members and are automatically elected to membership upon appointment as a trustee. Upon resignation or retirement they are deemed to have resigned as a member.

Families For Individual Needs And Dignity

Detailed Statement of Financial Activities for the year ended 30 November 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,089	3,339
Other trading activities		
Fundraising events	3,236	301
Investment income		
Deposit account interest	431	114
Charitable activities		
Client Fees	1,076,707	719,128
Other income		
No description	9,626	35,498
Total incoming resources	1,144,089	758,380
EXPENDITURE		
Charitable activities		
Wages	941,618	662,769
Pensions	13,824	9,651
Activity costs & equipment	4,028	2,561
Travel & Transport Costs	14,178	12,998
Sundries	7,941	2,525
Loss on sale of tangible fixed assets	-	(150)
Bank loan interest	12,009	7,474
	993,598	697,828
Support costs		
Management		
Management	34,171	30,786
Premises expenses	59,265	54,609
Personnel	18,460	21,928
Depreciation of tangible and heritage assets	16,699	16,103
	128,595	123,426
Finance		
Bank charges	1,781	94
Other 2		
Accountancy	13,964	14,000
Carried forward	13,964	14,000

	2023	2022
	£	£
Other 2		
Brought forward	13,964	14,000
Legal expenses	8,220	2,340
	22,184	16,340
Total resources expended	1,146,158	837,688
Net expenditure	(2,069)	(79,308)

FAMILIES FOR INDIVIDUAL NEEDS AND DIGNITY

England & Wales - Charity number 1089877

Accounts

REGISTERED COMPANY NUMBER: 04327851 (England and Wales)
REGISTERED CHARITY NUMBER: 1089877

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 November 2022

for

Families For Individual Needs And Dignity

Families For Individual Needs And Dignity

Contents of the Financial Statements for the year ended 30 November 2022

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Report of the Trustees	1 to 4
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Statement of Financial Activities	6
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Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 18

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 30 November 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 aims of the charity are to provide services which enable people with severe learning disabilities and autism to:
- Improve the quality of life
- Achieve a greater level of independence
- Maximise their personal, social and communication skills
- Engage in lifelong learning through individual programmes to meet their needs
- Engage in stimulating activities to improve their skills
- Learn to manage and improve their emotional health and well-being
- Engage in their community and access community resources

The Trustees regularly review the charity's activities to ensure these objectives are being met (see achievements and performance below).

Significant activities

The objectives of the charity are met by offering day services and activities to the students throughout the year.

FiND Cottingham
This service, which commenced in May 2010, is based at the 8 New Village Road, Cottingham. It is a year-round service providing lifelong learning and skills development to assist adults with severe learning disabilities achieve optimum independence, based on their individual needs. The running costs of this service are met by the students who pay using their personal budgets/direct payments.

FiND Hessle
This service opened its doors in September 2011 and is based at Miriam House in Hessle. It offers a service for adults aged 16+ with autistic spectrum condition and learning disabilities. Find3 provides an autism friendly environment where individualised social and communication programmes promote self-esteem and inclusion through home management and skills training. As with FiND Cottingham the running costs of this service are met by the students using their personalised budgets/direct payments to fund this.

FiNDERS
This service is a social club open to all FiND students and now extends to include people with learning disabilities and autism from the wider community. Established in January 2013, this club operates on Wednesday nights at FiND Hessle each week and has been a great success with 12-14 students attending each week. The club is supported by around 10 regular volunteers working alongside two paid staff.

Activities include playing pool, drumming, arts and crafts, listening to music, and playing computer games and various themed evenings throughout the year. The Finders service was suspended in March 2020 as a result of the Covid-19 pandemic however with restrictions now eased we will be looking to relaunch this service in the coming year.

In September 2022 Find partnered with Sunflower Music Hull to run a pilot project delivering monthly accessible music workshops, with an end performance at Hull RED night club. The sessions were hugely successful and well attended by disabled adults across the Yorkshire and Humber region. Carers have commented on the tremendous positive impact on the individuals they were supporting at the sessions. Individuals and their carers have unanimously asked for more sessions and performances and as a result we are looking to secure grant funding to continue running the project in the next year.

OBJECTIVES AND ACTIVITIES

Public benefit

With regard to the charity's activities and achievements during the year, the directors/Trustees are of the opinion that it has fulfilled its charitable purposes of the provision of day/respite care, education and training of young people with severe and profound disabilities. Due to the local nature of the charity the beneficiaries are from the local area, although no geographical restriction is imposed on beneficiaries.

FiND is meeting a very important local need for day time support and has been particularly important for those individuals and families which have struggled to access other services due to their level of disability.

FiND operates two day services in Cottingham and Hessle. Any surplus made from the operation of these services is reinvested to improve services, improve premises and accommodating future demand whilst maintaining our reserves policy.

The setting up of the FiND services has greatly increased the choice of activities available in the community for people with severe learning disabilities and autism.

The Trustees are therefore of the opinion that they have complied with the duty in Section 17(5) of the Charities Act, 2011 with regard to public benefit guidance published by the Charity Commission.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The charity's income from students has grown this year as the ongoing pandemic restrictions were eased. This was offset by the ending of grants from the government furlough scheme. However a reduced grant was received from the East Riding of Yorkshire Council which supported some of the running costs of the charity.

FiND believes that its core strength lies in the provision of personalised day activities for people with severe learning disabilities and autism. It remains committed to growing capacity so that it can offer its services to the next generation of potential service users. In addition the charity recognises the need for a flexible approach to delivery of services and so is looking at all options in order to meet the changing needs of our students and their families.

Our staff are at the core of our service delivery and Trustees are enormously proud of the dedication, hard work and professionalism of our staff team. The charity encourages and supports the ongoing personal development of its staff.

Financial review

Financial performance

Income in the year was £758,380 compared to £738,115 in 2021.

The Statement of Financial Activities shows net expenditure for the year of £79,308 (2021: net income £155,187). The trustees recognise that this was an inevitable post pandemic rebuilding phase, which was funded from reserves. There is significant wage inflation in these results as the charity seeks to recruit and retain excellent staff in the face of the rising living wage and general inflation in the economy.

Overall donations and legacies declined to £3,339 (2021: £6,790). The efforts of fundraising were hampered by the post pandemic financial environment.

Income from Covid-19 related grants from East Riding of Yorkshire Council totalling £35,598 (2021: £133,635) supplemented continued income from students.

Reserves policy

The policy on unrestricted reserves is to maintain those reserves above £100,000. Unrestricted cash reserves at the end of the financial year stood at £704,689 which the Trustees felt were satisfactory.

STRATEGIC REPORT

Financial review

Fund raising

In order to continue its services or to develop new services, the charity needs to continually raise funds.

The Trustees of FiND are very grateful for all donations, large and small, received during the year. This generosity makes a huge difference to the people who use our services.

COVID-19 Impact

The trustees have given careful consideration to the impact of the COVID-19 pandemic.

During the course of 2022 the charity has been able to return to pre-pandemic levels of service welcoming remaining students back into the service. There remains ongoing challenges with recruiting suitably experienced staff and numbers returning continue to be strictly controlled in line with East Riding of Yorkshire Council advice and Public Health England rules. Strict risk assessment and COVID safe practices are operated at all times.

Financially the charity has benefitted both from ongoing payments from many families using their personal budgets, and from Covid-19 grants from East Riding of Yorkshire Council for which the Trustees are very grateful. During the period to date there has been a decline in the charity's reserves as a result of the financial performance this year. This has been funded by the charity's cash reserve.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Families for Individual Needs and Dignity (FiND) is a company limited by guarantee which is governed by its Memorandum and Articles of Association dated 23rd November 2001. It is a charity registered with the Charities Commission.

Recruitment and appointment of new trustees

As per the Articles of Association, one third of Trustees will automatically retire at the annual general meeting and can be reappointed. As required new Trustees can be invited to join the board during the course of the year. This may be to add skills to the Trustee board or to fill vacancies due to resignation or retirement. The charity seeks parents of young people with disabilities to become Trustees, however if a particular skill set is required then these may be sought from people who are not parents of disabled young people. New Trustees will be formally elected at the annual general meeting.

Organisational structure

The Trustee board meets at least four times per year to review the on-going performance of the charity, its financial position, and how it is meeting its objectives. Strategy and future developments are regularly discussed.

The day-to-day running of the charity, and the implementation of the Trustees' policies and objectives, is delegated to the Director of Services and the management team. The key role of this team is the effective running of services and it operates under guidelines set out by the Trustees.

Induction and training of new trustees

Potential new Trustees will be invited to a Trustees meeting, and to visit the charity's services in order to understand how the charity operates. If they then wish to join they will be given an induction pack which includes all recent Trustee meeting minutes and other appropriate literature, which includes a resume of the role and responsibilities of Trustees. Further training is encouraged for all Trustees on an on-going basis.

Wider network

The charity always welcomes close links with other organisations working in the same field, and has worked closely with a range of providers in recent years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04327851 (England and Wales)

Registered Charity number
1089877

Registered office
8 New Village Road
Cottingham
East Yorkshire
HU16 4LT

Trustees
Ms L M Anstess
Mrs S P Hart
C P Hodgson - Chair
Ms L Nicholson
Mr M Shand (appointed 03.02.23)

Company Secretary
C P Hodgson

Independent Examiner
Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....19/08/2023..... and signed on the board's behalf by:

C P Hodgson

.....
C P Hodgson - Trustee

Independent examiner's report to the trustees of Families For Individual Needs And Dignity ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 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 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.

Andrew Rusling FCA

Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

Date: 19/08/2023

Families For Individual Needs And Dignity

Statement of Financial Activities
for the year ended 30 November 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,339	-	3,339	6,790
Charitable activities	5				
Charitable Activities		719,128	-	719,128	596,597
Other trading activities	3	301	-	301	1,091
Investment income	4	114	-	114	2
Other income		35,498	-	35,498	133,635
Total		758,380	-	758,380	738,115
EXPENDITURE ON					
Charitable activities	6				
Charitable Activities		837,688	-	837,688	582,928
NET INCOME/(EXPENDITURE)		(79,308)	-	(79,308)	155,187
RECONCILIATION OF FUNDS					
Total funds brought forward		783,997	-	783,997	628,810
TOTAL FUNDS CARRIED FORWARD		704,689	-	704,689	783,997

The notes form part of these financial statements

Families For Individual Needs And Dignity

Balance Sheet
30 November 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	611,356	-	611,356	613,849
CURRENT ASSETS					
Debtors	13	123,256	-	123,256	75,064
Cash at bank and in hand		189,408	-	189,408	330,377
		312,664	-	312,664	405,441
CREDITORS					
Amounts falling due within one year	14	(57,520)	-	(57,520)	(61,748)
NET CURRENT ASSETS		255,144	-	255,144	343,693
TOTAL ASSETS LESS CURRENT LIABILITIES		866,500	-	866,500	957,542
CREDITORS					
Amounts falling due after more than one year	15	(161,811)	-	(161,811)	(173,545)
NET ASSETS		704,689	-	704,689	783,997
FUNDS	17				
Unrestricted funds				704,689	783,997
TOTAL FUNDS				704,689	783,997

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 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

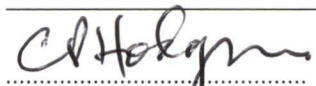
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the 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 ..14.08.2023.... and were signed on its behalf by:

The notes form part of these financial statements

continued...

Balance Sheet - continued
30 November 2022



C P Hodgson - Trustee

The notes form part of these financial statements

Families For Individual Needs And Dignity

Cash Flow Statement
for the year ended 30 November 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(108,415)	191,370
Interest paid		(7,474)	(7,398)
Net cash (used in)/provided by operating activities		(115,889)	183,972
Cash flows from investing activities			
Purchase of tangible fixed assets		(13,610)	(43,337)
Sale of tangible fixed assets		150	5,000
Interest received		114	2
Net cash used in investing activities		(13,346)	(38,335)
Cash flows from financing activities			
Loan repayments in year		(11,734)	(11,452)
Net cash used in financing activities		(11,734)	(11,452)
Change in cash and cash equivalents in the reporting period		(140,969)	134,185
Cash and cash equivalents at the beginning of the reporting period		330,377	196,192
Cash and cash equivalents at the end of the reporting period		189,408	330,377

The notes form part of these financial statements

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

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(79,308)	155,187
Adjustments for:		
Depreciation charges	16,103	14,101
Profit on disposal of fixed assets	(150)	(5,000)
Interest received	(114)	(2)
Interest paid	7,474	7,398
(Increase)/decrease in debtors	(48,192)	13,381
(Decrease)/increase in creditors	(4,228)	6,305
Net cash (used in)/provided by operations	(108,415)	191,370

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/12/21 £	Cash flow £	At 30/11/22 £
Net cash			
Cash at bank and in hand	330,377	(140,969)	189,408
	330,377	(140,969)	189,408
Debt			
Debts falling due within 1 year	(15,971)	-	(15,971)
Debts falling due after 1 year	(173,545)	11,734	(161,811)
	(189,516)	11,734	(177,782)
Total	140,861	(129,235)	11,626

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.

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

Improvements to property	- in accordance with the property
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations from Organisations	646	1,723
Donations from Individuals	2,693	5,067
	3,339	6,790

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	301	1,091

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	114	2

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Services Provided	719,128	596,597
	719,128	596,597

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	697,828	139,860	837,688

7. SUPPORT COSTS

	Management	Finance	Other 2	Totals
	£	£	£	£
Charitable Activities	123,426	94	16,340	139,860

8. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	16,103	14,102
Surplus on disposal of fixed assets	(150)	(5,000)

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	662,769	414,691
Other pension costs	9,651	6,676
	672,420	421,367

The average monthly number of employees during the year was as follows:

	2022	2021
FiND 2 & 3	44	48
Administration	1	4
	45	52

No employees received emoluments in excess of £60,000.

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,790	-	6,790
Charitable activities			
Charitable Activities	596,597	-	596,597
Other trading activities	1,091	-	1,091
Investment income	2	-	2
Other income	133,635	-	133,635
Total	738,115	-	738,115
EXPENDITURE ON			
Charitable activities			
Charitable Activities	582,928	-	582,928
NET INCOME	155,187	-	155,187
RECONCILIATION OF FUNDS			
Total funds brought forward	628,810	-	628,810
TOTAL FUNDS CARRIED FORWARD	783,997	-	783,997

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 December 2021	571,635	141,084	182,895	34,665	930,279
Additions	6,669	-	6,941	-	13,610
Disposals	-	-	(350)	-	(350)
At 30 November 2022	578,304	141,084	189,486	34,665	943,539
DEPRECIATION					
At 1 December 2021	-	141,084	140,681	34,665	316,430
Charge for year	-	-	16,103	-	16,103
Eliminated on disposal	-	-	(350)	-	(350)
At 30 November 2022	-	141,084	156,434	34,665	332,183
NET BOOK VALUE					
At 30 November 2022	578,304	-	33,052	-	611,356
At 30 November 2021	571,635	-	42,214	-	613,849

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	112,603	64,492
Other debtors	27	27
Prepayments and accrued income	10,626	10,545
	123,256	75,064

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts (see note 16)	15,971	15,971
Trade creditors	3,180	14,023
Social security and other taxes	11,302	7,015
Other creditors	12,576	11,946
Accruals and deferred income	14,491	12,793
	57,520	61,748

continued...

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Bank loans (see note 16)	161,811	173,545

16. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank loans	15,971	15,971
Amounts falling between one and two years:		
Bank loans - 1-2 years	15,971	15,971
Amounts falling due between two and five years:		
Bank loans - 2-5 years	47,913	47,913
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	97,927	109,661

17. MOVEMENT IN FUNDS

	At 1/12/21	Net movement in funds	At 30/11/22
	£	£	£
Unrestricted funds			
General fund	783,997	(79,308)	704,689
TOTAL FUNDS	783,997	(79,308)	704,689

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	758,380	(837,688)	(79,308)
TOTAL FUNDS	758,380	(837,688)	(79,308)

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/12/20 £	Net movement in funds £	At 30/11/21 £
Unrestricted funds			
General fund	628,810	155,187	783,997
TOTAL FUNDS	628,810	155,187	783,997

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	738,115	(582,928)	155,187
TOTAL FUNDS	738,115	(582,928)	155,187

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/12/20 £	Net movement in funds £	At 30/11/22 £
Unrestricted funds			
General fund	628,810	75,879	704,689
TOTAL FUNDS	628,810	75,879	704,689

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,496,495	(1,420,616)	75,879
TOTAL FUNDS	1,496,495	(1,420,616)	75,879

continued...

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2022.

19. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee. The liability of the members to contribute in the event if the company being wound up is limited to £1 per member. The trustee group comprise the members and are automatically elected to membership upon appointment as a trustee. Upon resignation or retirement they are deemed to have resigned as a member.

FAMILIES FOR INDIVIDUAL NEEDS AND DIGNITY

England & Wales - Charity number 1089877

Accounts

REGISTERED COMPANY NUMBER: 04327851 (England and Wales)
REGISTERED CHARITY NUMBER: 1089877

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 30 November 2021

for

Families For Individual Needs And Dignity

Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

Families For Individual Needs And Dignity

Contents of the Financial Statements for the year ended 30 November 2021

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Families For Individual Needs And Dignity

Report of the Trustees
for the year ended 30 November 2021

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 30 November 2021. 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 aims of the charity are to provide services which enable people with severe learning disabilities and autism to:
- Improve the quality of life
- Achieve a greater level of independence
- Maximise their personal, social and communication skills
- Engage in lifelong learning through individual programmes to meet their needs
- Engage in stimulating activities to improve their skills
- Learn to manage and improve their emotional health and well-being
- Engage in their community and access community resources

The Trustees regularly review the charities activities to ensure these objectives are being met (see achievements and performance below).

Significant activities

The objectives of the charity are met by offering day services and activities to the students throughout the year.

FiND2
This service, which commenced in May 2010, is based at the 8 New Village Road, Cottingham. It is a year-round service providing lifelong learning and skills development to assist adults with severe learning disabilities achieve optimum independence, based on their individual needs. The running costs of this service are met by the students who pay using their personal budgets/direct payments.

FiND3
This service opened its doors in September 2011 and is based at Miriam House in Hessle. It offers a service for adults aged 16+ with autistic spectrum condition and learning disabilities. Find3 provides an autism friendly environment where individualised social and communication programmes promote self-esteem and inclusion through home management and skills training. As with FiND2 the running costs of this service are met by the students using their personalised budgets/direct payments to fund this.

FiNDERS
This service is a social club open to all FiND students and now extends to include people with learning disabilities and autism from the wider community. Established in January 2013, this club operates on Wednesday nights at FiND3 in Hessle each week and has been a great success with 12-14 students attending each week. The club is supported by around 10 regular volunteers working alongside two paid staff.

Activities include playing pool, drumming, arts and crafts, listening to music, and playing computer games a.nd various themed evenings throughout the year. The Finders service was suspended in March 2020 as a result of the Covid-19 pandemic and is yet to restart due to covid safety reasons.

OBJECTIVES AND ACTIVITIES

Public benefit

With regard to the charity's activities and achievements during the year, the directors/Trustees are of the opinion that it has fulfilled its charitable purposes of the provision of day/respite care, education and training of young people with severe and profound disabilities. Due to the local nature of the charity the beneficiaries are from the local area, although no geographical restriction is imposed on beneficiaries.

FiND is meeting a very important local need for day time support and has been particularly important for those individuals and families which have struggled to access other services due to their level of disability.

FiND operates two day services in Cottingham and Hessle. Any surplus made from the operation of these services is reinvested to improve services, improve premises and accommodating future demand whilst maintaining our reserves policy.

The setting up of the FiND services has greatly increased the choice of activities available in the community for people with severe learning disabilities and autism.

The Trustees are therefore of the opinion that they have complied with the duty in Section 17(5) of the Charities Act, 2011 with regard to public benefit guidance published by the Charity Commission.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The charities income from students has reduced this year due to the ongoing pandemic restrictions, and a reduction in grants from the government furlough scheme. However continued grants were received from the East Riding of Yorkshire Council which supported some of the running costs of the charity.

FiND believes that its core strength lies in the provision of personalised day activities for people with severe learning disabilities and autism. It remains committed to growing capacity so that it can offer its services to the next generation of potential service users. In addition the charity recognises the need for a flexible approach to delivery of services and so is looking at all options in order to meet the changing needs of our students and their families.

Our staff are at the core of our service delivery and Trustees are enormously proud of the dedication, hard work and professionalism of our staff team. The charity encourages and supports the ongoing personal development of its staff.

Financial review

Financial performance

Income in the year was £738,115 compared to £1,064,134 in 2020.

The Statement of Financial Activities shows net income for the year of £155,187 (2020: £298,285), which, given the circumstances, Trustees consider to be a satisfactory result.

Overall donations and legacies declined considerably to £6,790 (2019: £40,936). The efforts of the fundraising committee were hampered by the ongoing pandemic restrictions.

Income from Covid-19 related grants from East Riding of Yorkshire Council totalling £133,635 supplemented continued income from students.

Reserves policy

The policy on unrestricted reserves is to maintain those reserves above £100,000. Unrestricted cash reserves at the end of the financial year stood at £783,997 which the Trustees felt were satisfactory.

STRATEGIC REPORT

Financial review

Fund raising

In order to continue its services or to develop new services, the charity needs to continually raise funds. In order to assist with this it has established a fund raising subcommittee of the main Trustee board, whose role is to help raise the significant sums required.

The Trustees of FiND are very grateful for all donations, large and small, received during the year. This generosity makes a huge difference to the people who use our services.

COVID-19 Impact

The trustees have given careful consideration to the impact of the COVID-19 pandemic.

Since January 2021 the charity has been allowed to accept a small number of students back into our buildings, supplementing our community based services. These numbers rose during the course of 2021 and by the year end in November we were able to accommodate some 50% of our student capacity, although numbers returning have been strictly controlled in line with East Riding of Yorkshire Council advice and Public Health England rules. Strict risk assessment and COVID safe practices are operated at all times.

Financially the charity has benefitted both from ongoing payments from many families using their personal budgets, and from Covid-19 grants from East Riding of Yorkshire Council for which the Trustees are very grateful. During the period to date there has not been a material decline in the charities reserves as a result of the pandemic. This has been achieved through significant reductions in the charities cost base.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Families for Individual Needs and Dignity (FiND) is a company limited by guarantee which is governed by its Memorandum and Articles of Association dated 23rd November 2001. It is a charity registered with the Charities Commission.

Recruitment and appointment of new trustees

As per the Articles of Association, one third of Trustees will automatically retire at the annual general meeting and can be reappointed. As required new Trustees can be invited to join the board during the course of the year. This may be to add skills to the Trustee board or to fill vacancies due to resignation or retirement. The charity seeks parents of young people with disabilities to become Trustees, however if a particular skill set is required then these may be sought from people who are not parents of disabled young people. New Trustees will be formally elected at the annual general meeting.

Organisational structure

The Trustee board meets at least four times per year to review the on-going performance of the charity, its financial position, and how it is meeting its objectives. Strategy and future developments are regularly discussed.

The Trustee board operates subcommittees as required and at the present time has a subcommittee for fund raising.

The day-to-day running of the charity, and the implementation of the Trustees' policies and objectives, is delegated to the Director of Services and the management team. The key role of this team is the effective running of services and it operates under guidelines set out by the Trustees.

Induction and training of new trustees

Potential new Trustees will be invited to a Trustees meeting, and to visit the charities services in order to understand how the charity operates. If they then wish to join they will be given an induction pack which includes all recent Trustee meeting minutes and other appropriate literature, which includes a resume of the role and responsibilities of Trustees. Further training is encouraged for all Trustees on an on-going basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

The charity always welcomes close links with other organisations working in the same field, and has worked closely with a range of providers in recent years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04327851 (England and Wales)

Registered Charity number

1089877

Registered office

8 New Village Road
Cottingham
East Yorkshire
HU16 4LT

Trustees

Ms L M Anstess	
Ms P J Harris	(resigned 27/11/2020)
Mrs S P Hart	
C P Hodgson - Chair	
Ms L Nicholson	
Mrs A F Heddle	(resigned 27/11/2020)

Company Secretary

C P Hodgson

Independent Examiner

Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Families For Individual Needs And Dignity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 12/08/2022 and signed on the board's behalf by:

C P Hodgson - Trustee

Independent examiner's report to the trustees of Families For Individual Needs And Dignity ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2021.

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 & 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.

Andrew Rusling ACA
Institute of Chartered Accountants in England & Wales
Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

Date: 12/08/2022

Families For Individual Needs And Dignity

Statement of Financial Activities
for the year ended 30 November 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,790	-	6,790	40,936
Charitable activities	5				
Charitable Activities		596,597	-	596,597	699,906
Other trading activities	3	1,091	-	1,091	2,520
Investment income	4	2	-	2	83
Other income		133,635	-	133,635	320,689
Total		738,115	-	738,115	1,064,134
EXPENDITURE ON					
Charitable activities	6				
Charitable Activities		582,928	-	582,928	765,849
NET INCOME		155,187	-	155,187	298,285
RECONCILIATION OF FUNDS					
Total funds brought forward		628,810	-	628,810	330,525
TOTAL FUNDS CARRIED FORWARD		783,997	-	783,997	628,810

The notes form part of these financial statements

Families For Individual Needs And Dignity

Balance Sheet
30 November 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	613,849	-	613,849	584,614
CURRENT ASSETS					
Debtors	13	75,064	-	75,064	88,445
Cash at bank and in hand		330,377	-	330,377	196,192
		405,441	-	405,441	284,637
CREDITORS					
Amounts falling due within one year	14	(61,748)	-	(61,748)	(55,443)
NET CURRENT ASSETS		343,693	-	343,693	229,194
TOTAL ASSETS LESS CURRENT LIABILITIES		957,542	-	957,542	813,808
CREDITORS					
Amounts falling due after more than one year	15	(173,545)	-	(173,545)	(184,998)
NET ASSETS		783,997	-	783,997	628,810
FUNDS	17				
Unrestricted funds				783,997	628,810
TOTAL FUNDS				783,997	628,810

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2021 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

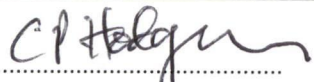
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the 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 12/08/2022 and were signed on its behalf by:

The notes form part of these financial statements

continued...

Balance Sheet - continued
30 November 2021



C P Hodgson - Trustee

The notes form part of these financial statements

Families For Individual Needs And Dignity

Cash Flow Statement
for the year ended 30 November 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	191,370	217,050
Interest paid		(7,398)	(7,713)
Net cash provided by operating activities		183,972	209,337
Cash flows from investing activities			
Purchase of tangible fixed assets		(43,337)	(241,657)
Sale of tangible fixed assets		5,000	-
Interest received		2	83
Net cash used in investing activities		(38,335)	(241,574)
Cash flows from financing activities			
Loan repayments in year		(11,452)	(5,414)
Net cash used in financing activities		(11,452)	(5,414)
Change in cash and cash equivalents in the reporting period		134,185	(37,651)
Cash and cash equivalents at the beginning of the reporting period		196,192	233,843
Cash and cash equivalents at the end of the reporting period		330,377	196,192

The notes form part of these financial statements

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

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	155,187	298,285
Adjustments for:		
Depreciation charges	14,101	5,664
Profit on disposal of fixed assets	(5,000)	-
Interest received	(2)	(83)
Interest paid	7,398	7,713
Decrease/(increase) in debtors	13,381	(16,184)
Increase/(decrease) in creditors	6,305	(78,345)
Net cash provided by operations	191,370	217,050

2. ANALYSIS OF CHANGES IN NET (DEBT)/FUNDS

	At 1/12/20	Cash flow	At 30/11/21
	£	£	£
Net cash			
Cash at bank and in hand	196,192	134,185	330,377
	196,192	134,185	330,377
Debt			
Debts falling due within 1 year	(15,971)	-	(15,971)
Debts falling due after 1 year	(184,998)	11,453	(173,545)
	(200,969)	11,453	(189,516)
Total	(4,777)	145,638	140,861

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.

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

Improvements to property	- in accordance with the property
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations from Organisations	1,723	2,353
Donations from Individuals	5,067	38,583
	6,790	40,936

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	1,091	2,520

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	2	83

5. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Services Provided	699,906	1,002,434
	699,906	1,002,434

continued...

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	451,909	131,019	582,928

7. SUPPORT COSTS

	Management	Finance	Other 2	Totals
	£	£	£	£
Charitable Activities	115,581	93	15,345	131,019

8. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	14,102	5,664
Surplus on disposal of fixed assets	(5,000)	-

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2021 nor for the year ended 30 November 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2021 nor for the year ended 30 November 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	414,691	610,813
Other pension costs	6,676	8,427
	421,367	619,240

The average monthly number of employees during the year was as follows:

	2021	2020
FiND 2 & 3	48	50
Administration	4	4
	52	54

No employees received emoluments in excess of £60,000.

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,936	-	40,936
Charitable activities			
Charitable Activities	699,906	-	699,906
Other trading activities	2,520	-	2,520
Investment income	83	-	83
Other income	320,689	-	320,689
Total	1,064,134	-	1,064,134
EXPENDITURE ON			
Charitable activities			
Charitable Activities	765,849	-	765,849
NET INCOME	298,285	-	298,285
RECONCILIATION OF FUNDS			
Total funds brought forward	330,525	-	330,525
TOTAL FUNDS CARRIED FORWARD	628,810	-	628,810

continued...

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 December 2020	568,253	141,084	160,070	34,665	904,072
Additions	3,382	-	39,955	-	43,337
Disposals	-	-	(17,130)	-	(17,130)
At 30 November 2021	571,635	141,084	182,895	34,665	930,279
DEPRECIATION					
At 1 December 2020	-	141,084	143,709	34,665	319,458
Charge for year	-	-	14,102	-	14,102
Eliminated on disposal	-	-	(17,130)	-	(17,130)
At 30 November 2021	-	141,084	140,681	34,665	316,430
NET BOOK VALUE					
At 30 November 2021	571,635	-	42,214	-	613,849
At 30 November 2020	568,253	-	16,361	-	584,614

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	64,492	67,617
Other debtors	27	27
Prepayments and accrued income	10,545	20,801
	75,064	88,445

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank loans and overdrafts (see note 16)	15,971	15,971
Trade creditors	14,023	8,243
Social security and other taxes	7,015	3,539
Other creditors	11,946	13,149
Accruals and deferred income	12,793	14,541
	61,748	55,443

continued...

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Bank loans (see note 16)	173,545	184,998

16. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank loans	15,971	15,971
Amounts falling between one and two years:		
Bank loans - 1-2 years	15,971	15,971
Amounts falling due between two and five years:		
Bank loans - 2-5 years	47,913	47,913
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	109,661	121,114

17. MOVEMENT IN FUNDS

	At 1/12/20	Net movement in funds	At 30/11/21
	£	£	£
Unrestricted funds			
General fund	628,810	155,187	783,997
TOTAL FUNDS	628,810	155,187	783,997

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	738,115	(582,928)	155,187
TOTAL FUNDS	738,115	(582,928)	155,187

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/12/19 £	Net movement in funds £	At 30/11/20 £
Unrestricted funds			
General fund	330,525	298,285	628,810
TOTAL FUNDS	330,525	298,285	628,810

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,064,134	(765,849)	298,285
TOTAL FUNDS	1,064,134	(765,849)	298,285

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/12/19 £	Net movement in funds £	At 30/11/21 £
Unrestricted funds			
General fund	330,525	453,472	783,997
TOTAL FUNDS	330,525	453,472	783,997

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,802,249	(1,348,777)	453,472
TOTAL FUNDS	1,802,249	(1,348,777)	453,472

continued...

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2021.

19. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee. The liability of the members to contribute in the event if the company being wound up is limited to £1 per member. The trustee group comprise the members and are automatically elected to membership upon appointment as a trustee. Upon resignation or retirement they are deemed to have resigned as a member.

FAMILIES FOR INDIVIDUAL NEEDS AND DIGNITY

England & Wales - Charity number 1089877

Accounts

REGISTERED COMPANY NUMBER: 04327851 (England and Wales)
REGISTERED CHARITY NUMBER: 1089877

Report of the Trustees and

Financial Statements for the Year Ended 30 November 2020

for

Families For Individual Needs And Dignity

Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

Families For Individual Needs And Dignity

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Families For Individual Needs And Dignity

Report of the Trustees
for the year ended 30 November 2020

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 30 November 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the charity are to provide services which enable people with severe learning disabilities and autism to:
- Improve the quality of life
- Achieve a greater level of independence
- Maximise their personal, social and communication skills
- Engage in lifelong learning through individual programmes to meet their needs
- Engage in stimulating activities to improve their skills
- Learn to manage and improve their emotional health and well-being
- Engage in their community and access community resources

The Trustees regularly review the charities activities to ensure these objectives are being met (see achievements and performance below).

Significant activities

The objectives of the charity are met by offering day services and activities to the students throughout the year.

FiND2

This service, which commenced in May 2010, is based at the 8 New Village Road, Cottingham. It is a year-round service providing lifelong learning and skills development to assist adults with severe learning disabilities achieve optimum independence, based on their individual needs. The running costs of this service are met by the students who pay using their personal budgets/direct payments.

FiND3

This service opened its doors in September 2011 and is based at Miriam House in Hessle. It offers a service for adults aged 16+ with autistic spectrum condition and learning disabilities. Find3 provides an autism friendly environment where individualised social and communication programmes promote self-esteem and inclusion through home management and skills training. As with FiND2 the running costs of this service are met by the students using their personalised budgets/direct payments to fund this.

FiNDERS

This service is a social club open to all FiND students and now extends to include people with learning disabilities and autism from the wider community. Established in January 2013, this club operates on Wednesday nights at FiND3 in Hessle each week and has been a great success with 12-14 students attending each week. The club is supported by around 10 regular volunteers working alongside two paid staff.
Activities include playing pool, drumming, arts and crafts, listening to music, and playing computer games a.nd various themed evenings throughout the year. The Finders service was suspended in March 2020 as a result of the Covid-19 pandemic and is yet to restart due to covid safety reasons.

OBJECTIVES AND ACTIVITIES

Public benefit

With regard to the charity's activities and achievements during the year, the directors/Trustees are of the opinion that it has fulfilled its charitable purposes of the provision of day/respite care, education and training of young people with severe and profound disabilities. Due to the local nature of the charity the beneficiaries are from the local area, although no geographical restriction is imposed on beneficiaries.

FiND is meeting a very important local need for day time support and has been particularly important for those individuals and families which have struggled to access other services due to their level of disability.

FiND operates two day services in Cottingham and Hessle. Any surplus made from the operation of these services is reinvested to improve services, improve premises and accommodating future demand whilst maintaining our reserves policy.

The setting up of the FiND services has greatly increased the choice of activities available in the community for people with severe learning disabilities and autism.

The Trustees are therefore of the opinion that they have complied with the duty in Section 17(5) of the Charities Act, 2011 with regard to public benefit guidance published by the Charity Commission.

STRATEGIC REPORT

Achievement and performance

Charitable activities

The charities income from students has reduced this year due to the pandemic, however overall income has been about the same as the previous year as a result of grants from the government furlough scheme and from the East Riding of Yorkshire Council. Incoming resources for the year were £1,064,134.

FiND believes that its core strength lies in the provision of personalised day activities for people with severe learning disabilities and autism. It remains committed to growing capacity so that it can offer its services to the next generation of potential service users. In addition the charity recognises the need for a flexible approach to delivery of services and so is looking at all options in order to meet the changing needs of our students and their families.

Our staff are at the core of our service delivery and Trustees are enormously proud of the dedication, hard work and professionalism of our staff team. The charity encourages and supports the ongoing personal development of its staff.

Financial review

Financial performance

Income in the year was £1,064,134 compared to £1,069,856 in 2019.

The Statement of Financial Activities shows net income for the year of £298,285 (2019: £115,413), which, given the circumstances, Trustees consider to be a satisfactory result.

Overall donations and legacies declined slightly to £40,936 (2019: £48,765). The largest proportion of this figure was grants/donations for refurbishment of the new premises and gardens in Cottingham.

Income from the government furlough scheme, and Covid-19 related grants from East Riding of Yorkshire Council totalling £320,689 supplemented continued income from students.

Reserves policy

The policy on unrestricted reserves is to maintain those reserves above £100,000. Unrestricted cash reserves at the end of the financial year stood at £628,810 which the Trustees felt were satisfactory.

STRATEGIC REPORT

Financial review

Fund raising

In order to continue its services or to develop new services, the charity needs to continually raise funds. In order to assist with this it has established a fund raising subcommittee of the main Trustee board, whose role is to help raise the significant sums required.

The Trustees of FiND are very grateful for all donations, large and small, received during the year. This generosity makes a huge difference to the people who use our services.

COVID-19 Impact

The trustees have given careful consideration to the impact of the COVID-19 pandemic.

On 23rd March 2020 the day services operated by the charity had to close due to lockdown. In the period following lockdown the charity was a beneficiary of the government Job Retention Scheme and grants from East Riding of Yorkshire Council.

After the initial period of lockdown, demand for service users led the charity to set up an outreach service whereby support workers supported students in the community. This service has now been extended to some 50% of service users based on need. Whilst the outreach service was not a direct equivalent of the experience in the day services, it nevertheless provided meaningful activity, social contact and support from families at this difficult time.

Since January 2021 the charity has been allowed to accept a small number of students back into our buildings, supplementing our community based services. At the time of writing, these numbers are increasing gradually and the charity hopes to return to normal services over the next few months. Strict risk assessment and COVID safe practices are operated at all times.

Financially the charity has benefitted both from ongoing payments from many families using their personal budgets, and from the governments Job Retention Scheme together with Covid-19 grants from East Riding of Yorkshire Council. During the period to date there has not been a material decline in the charities reserves as a result of the pandemic. This has been achieved through significant reductions in the charities cost base.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Families for Individual Needs and Dignity (FiND) is a company limited by guarantee which is governed by its Memorandum and Articles of Association dated 23rd November 2001. It is a charity registered with the Charities Commission.

Recruitment and appointment of new trustees

As per the Articles of Association, one third of Trustees will automatically retire at the annual general meeting and can be reappointed. As required new Trustees can be invited to join the board during the course of the year. This may be to add skills to the Trustee board or to fill vacancies due to resignation or retirement. The charity seeks parents of young people with disabilities to become Trustees, however if a particular skill set is required then these may be sought from people who are not parents of disabled young people. New Trustees will be formally elected at the annual general meeting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Trustee board meets at least four times per year to review the on-going performance of the charity, its financial position, and how it is meeting its objectives. Strategy and future developments are regularly discussed.

The Trustee board operates subcommittees as required and at the present time has a subcommittee for fund raising and service development.

The day-to-day running of the charity, and the implementation of the Trustees' policies and objectives, is delegated to the Director of Services and the management team. The key role of this team is the effective running of services and it operates under guidelines set out by the Trustees.

Induction and training of new trustees

Potential new Trustees will be invited to a Trustees meeting, and to visit the charities services in order to understand how the charity operates. If they then wish to join they will be given an induction pack which includes all recent Trustee meeting minutes and other appropriate literature, which includes a resume of the role and responsibilities of Trustees. Further training is encouraged for all Trustees on an on-going basis.

Wider network

The charity always welcomes close links with other organisations working in the same field, and has worked closely with a range of providers in recent years.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04327851 (England and Wales)

Registered Charity number
1089877

Registered office
8 New Village Road
Cottingham
East Yorkshire
HU16 4LT

Trustees

Ms L M Anstess	
Ms P J Harris	(resigned 27/11/2020)
Mrs S P Hart	
C P Hodgson - Chair	
Ms L Nicholson	
Mrs A F Heddle	(resigned 27/11/2020)

Company Secretary
C P Hodgson

Auditors
Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Families For Individual Needs And Dignity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Rusling & Co, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ....27 August 2021.. and signed on the board's behalf by:

C P Hodgson - Trustee

Opinion

We have audited the financial statements of Families For Individual Needs And Dignity (the 'charitable company') for the year ended 30 November 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 November 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report
This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Rusling FCA (Senior Statutory Auditor)
for and on behalf of Rusling & Co, Statutory Auditor
F6 The Bloc
Anlaby
East Yorkshire
HU10 6RJ

Date: 27/08/2021

Families For Individual Needs And Dignity

Statement of Financial Activities
for the year ended 30 November 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	40,936	-	40,936	48,765
Charitable activities	5				
Charitable Activities		699,906	-	699,906	1,002,434
Other trading activities	3	2,520	-	2,520	5,780
Investment income	4	83	-	83	142
Other income		320,689	-	320,689	12,735
Total		1,064,134	-	1,064,134	1,069,856
EXPENDITURE ON					
Raising funds	6	-	-	-	19,393
Charitable activities	7				
Charitable Activities		765,849	-	765,849	935,050
Total		765,849	-	765,849	954,443
NET INCOME		298,285	-	298,285	115,413
RECONCILIATION OF FUNDS					
Total funds brought forward		330,525	-	330,525	215,112
TOTAL FUNDS CARRIED FORWARD		628,810	-	628,810	330,525

The notes form part of these financial statements

Families For Individual Needs And Dignity

Balance Sheet
30 November 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	13	584,614	-	584,614	348,621
CURRENT ASSETS					
Debtors	14	88,445	-	88,445	72,261
Cash at bank and in hand		196,192	-	196,192	233,843
		284,637	-	284,637	306,104
CREDITORS					
Amounts falling due within one year	15	(55,443)	-	(55,443)	(128,134)
NET CURRENT ASSETS		229,194	-	229,194	177,970
TOTAL ASSETS LESS CURRENT LIABILITIES		813,808	-	813,808	526,591
CREDITORS					
Amounts falling due after more than one year	16	(184,998)	-	(184,998)	(196,066)
NET ASSETS		628,810	-	628,810	330,525
FUNDS	18				
Unrestricted funds				628,810	330,525
TOTAL FUNDS				628,810	330,525

The financial statements were approved by the Board of Trustees and authorised for issue on ....27 August 2021..... and were signed on its behalf by:

C P Hodgson - Trustee

The notes form part of these financial statements

Families For Individual Needs And Dignity

Cash Flow Statement
for the year ended 30 November 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	217,050	126,051
Interest paid		(7,713)	(3,093)
Net cash provided by operating activities		209,337	122,958
Cash flows from investing activities			
Purchase of tangible fixed assets		(241,657)	(345,656)
Interest received		83	142
Net cash used in investing activities		(241,574)	(345,514)
Cash flows from financing activities			
New loans in year		-	210,000
Loan repayments in year		(5,414)	(3,617)
Net cash (used in)/provided by financing activities		(5,414)	206,383
Change in cash and cash equivalents in the reporting period		(37,651)	(16,173)
Cash and cash equivalents at the beginning of the reporting period		233,843	250,016
Cash and cash equivalents at the end of the reporting period		196,192	233,843

The notes form part of these financial statements

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

	2020 £	2019 £
Net income for the reporting period (as per the Statement of Financial Activities)	298,285	115,413
Adjustments for:		
Depreciation charges	5,664	5,512
Interest received	(83)	(142)
Interest paid	7,713	3,093
Increase in debtors	(16,184)	(14,350)
(Decrease)/increase in creditors	(78,345)	16,525
Net cash provided by operations	217,050	126,051

2. ANALYSIS OF CHANGES IN NET FUNDS/(DEBT)

	At 1/12/19 £	Cash flow £	At 30/11/20 £
Net cash			
Cash at bank and in hand	233,843	(37,651)	196,192
	233,843	(37,651)	196,192
Debt			
Debts falling due within 1 year	(10,317)	(5,654)	(15,971)
Debts falling due after 1 year	(196,066)	11,068	(184,998)
	(206,383)	5,414	(200,969)
Total	27,460	(32,237)	(4,777)

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.

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

Improvements to property	- in accordance with the property
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations from Organisations	2,353	39,000
Donations from Individuals	38,583	9,723
	40,936	48,723

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	2,520	5,780

4. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	83	142

5. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Services Provided	699,906	1,002,434
	699,906	1,002,434

continued...

6. RAISING FUNDS

Other trading activities

	2020	2019
	£	£
Bad debts	-	19,393

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Charitable Activities	647,417	118,432	765,849

8. SUPPORT COSTS

	Management	Finance	Other 2	Totals
	£	£	£	£
Charitable Activities	102,908	60	15,464	118,432

9. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	5,664	5,512

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2020 nor for the year ended 30 November 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2020 nor for the year ended 30 November 2019.

continued...

11. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	610,813	755,456
Other pension costs	8,427	9,414
	619,240	764,870

The average monthly number of employees during the year was as follows:

	2020	2019
FiND 2 & 3	50	54
Administration	4	2
	54	56

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	48,765	-	48,765
Charitable activities			
Charitable Activities	1,002,434	-	1,002,434
Other trading activities	5,780	-	5,780
Investment income	142	-	142
Other income	12,735	-	12,735
Total	1,069,856	-	1,069,856
EXPENDITURE ON			
Raising funds	19,393	-	19,393
Charitable activities			
Charitable Activities	935,050	-	935,050
Total	954,443	-	954,443
NET INCOME	115,413	-	115,413
RECONCILIATION OF FUNDS			
Total funds brought forward	215,112	-	215,112

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	330,525	-	330,525

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 December 2019	335,769	141,084	150,897	34,665	662,415
Additions	232,484	-	9,173	-	241,657
At 30 November 2020	568,253	141,084	160,070	34,665	904,072
DEPRECIATION					
At 1 December 2019	-	141,084	138,045	34,665	313,794
Charge for year	-	-	5,664	-	5,664
At 30 November 2020	-	141,084	143,709	34,665	319,458
NET BOOK VALUE					
At 30 November 2020	568,253	-	16,361	-	584,614
At 30 November 2019	335,769	-	12,852	-	348,621

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	67,617	62,719
Other debtors	27	369
Prepayments and accrued income	20,801	9,173
	88,445	72,261

continued...

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Bank loans and overdrafts (see note 17)	15,971	10,317
Trade creditors	8,243	12,856
Social security and other taxes	3,539	8,572
Other creditors	13,149	12,301
Accruals and deferred income	14,541	84,088
	55,443	128,134

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Bank loans (see note 17)	184,998	196,066

17. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Bank loans	15,971	10,317
Amounts falling between one and two years:		
Bank loans - 1-2 years	15,971	10,741
Amounts falling due between two and five years:		
Bank loans - 2-5 years	47,913	16,941
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	121,114	168,384

18. MOVEMENT IN FUNDS

	At 1/12/19	Net movement in funds	At 30/11/20
	£	£	£
Unrestricted funds			
General fund	330,525	298,285	628,810
TOTAL FUNDS	330,525	298,285	628,810

continued...

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,064,134	(765,849)	298,285
TOTAL FUNDS	1,064,134	(765,849)	298,285

Comparatives for movement in funds

	At 1/12/18 £	Net movement in funds £	At 30/11/19 £
Unrestricted funds			
General fund	215,112	115,413	330,525
TOTAL FUNDS	215,112	115,413	330,525

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,069,856	(954,443)	115,413
TOTAL FUNDS	1,069,856	(954,443)	115,413

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/12/18 £	Net movement in funds £	At 30/11/20 £
Unrestricted funds			
General fund	215,112	413,698	628,810
TOTAL FUNDS	215,112	413,698	628,810

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,133,990	(1,720,292)	413,698
TOTAL FUNDS	2,133,990	(1,720,292)	413,698

19. RELATED PARTY DISCLOSURES

The company rented premises from Hodgson Sealants (Holdings) Limited, a company in which the Director C Hodgson is a director and shareholder. During the period under review rents paid amounted to £16,000 (2019 - £16,000).

20. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee. The liability of the members to contribute in the event if the company being wound up is limited to £1 per member. The trustee group comprise the members and are automatically elected to membership upon appointment as a trustee. Upon resignation or retirement they are deemed to have resigned as a member.