

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**

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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.

Families For Individual Needs And Dignity

Report of the Trustees for the year ended 30 November 2023

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.

Families For Individual Needs And Dignity

Report of the Trustees for the year ended 30 November 2023

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

**Families For Individual Needs And
Dignity**

**Report of the Trustees
for the year ended 30 November 2023**

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.

**Families For Individual Needs And
Dignity**

**Report of the Trustees
for the year ended 30 November 2023**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on12/7/2024..... and signed on the board's behalf by:



.....
C P Hodgson - Trustee

**Report of the Independent Auditors to the Members of
Families For Individual Needs And
Dignity**

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.

Report of the Independent Auditors to the Members of Families For Individual Needs And Dignity

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.

**Report of the Independent Auditors to the Members of
Families For Individual Needs And
Dignity**

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**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
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		<u>1,144,089</u>	<u>-</u>	<u>1,144,089</u>	<u>758,380</u>
EXPENDITURE ON					
Charitable activities	6				
Charitable Activities		<u>1,146,158</u>	<u>-</u>	<u>1,146,158</u>	<u>837,688</u>
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		<u><u>702,620</u></u>	<u><u>-</u></u>	<u><u>702,620</u></u>	<u><u>704,689</u></u>

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
		<u>215,978</u>	<u>-</u>	<u>215,978</u>	<u>312,664</u>
CREDITORS					
Amounts falling due within one year	14	(69,147)	-	(69,147)	(57,520)
NET CURRENT ASSETS		<u>146,831</u>	<u>-</u>	<u>146,831</u>	<u>255,144</u>
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		<u>702,621</u>	<u>-</u>	<u>702,621</u>	<u>704,689</u>
FUNDS	17				
Unrestricted funds				702,621	704,689
TOTAL FUNDS				<u>702,621</u>	<u>704,689</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12/1/2024 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			
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

**Families For Individual Needs And
Dignity**

**Notes to the Cash Flow Statement
for the year ended 30 November 2023**

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	<u>27,694</u>	<u>(108,415)</u>

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
	<u>189,408</u>	<u>(101,427)</u>	<u>87,981</u>
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)
	<u>(177,782)</u>	<u>(139,600)</u>	<u>(317,382)</u>
Total	<u>11,626</u>	<u>(241,027)</u>	<u>(229,401)</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

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.

**Families For Individual Needs And
Dignity**

**Notes to the Financial Statements - continued
for the year ended 30 November 2023**

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>3,236</u>	<u>301</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>431</u>	<u>114</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Services Provided	<u>719,128</u>	<u>596,597</u>
	<u>719,128</u>	<u>596,597</u>

Families For Individual Needs And Dignity

**Notes to the Financial Statements - continued
for the year ended 30 November 2023**

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.

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	<u>758,380</u>	<u>-</u>	<u>758,380</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>837,688</u>	<u>-</u>	<u>837,688</u>
NET INCOME/(EXPENDITURE)	(79,308)	-	(79,308)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>783,997</u>	<u>-</u>	<u>783,997</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>704,689</u></u>	<u><u>-</u></u>	<u><u>704,689</u></u>

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	<u>254,322</u>	<u>-</u>	<u>2,822</u>	<u>-</u>	<u>257,144</u>
At 30 November 2023	<u>832,626</u>	<u>141,084</u>	<u>192,308</u>	<u>34,665</u>	<u>1,200,683</u>
DEPRECIATION					
At 1 December 2022	-	141,084	156,434	34,665	332,183
Charge for year	<u>-</u>	<u>-</u>	<u>16,699</u>	<u>-</u>	<u>16,699</u>
At 30 November 2023	<u>-</u>	<u>141,084</u>	<u>173,133</u>	<u>34,665</u>	<u>348,882</u>
NET BOOK VALUE					
At 30 November 2023	<u>832,626</u>	<u>-</u>	<u>19,175</u>	<u>-</u>	<u>851,801</u>
At 30 November 2022	<u>578,304</u>	<u>-</u>	<u>33,052</u>	<u>-</u>	<u>611,356</u>

**Families For Individual Needs And
Dignity**

**Notes to the Financial Statements - continued
for the year ended 30 November 2023**

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
	<u>127,997</u>	<u>123,256</u>

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
	<u>69,147</u>	<u>57,520</u>

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

	2023	2022
	£	£
Bank loans (see note 16)	<u>296,011</u>	<u>161,811</u>

16. LOANS

An analysis of the maturity of loans is given below:

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

**Families For Individual Needs And
Dignity**

**Notes to the Financial Statements - continued
for the year ended 30 November 2023**

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	<u>704,689</u>	<u>(2,068)</u>	<u>702,621</u>

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	<u>1,144,089</u>	<u>(1,146,157)</u>	<u>(2,068)</u>

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	<u>783,997</u>	<u>(79,308)</u>	<u>704,689</u>

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	<u>758,380</u>	<u>(837,688)</u>	<u>(79,308)</u>

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	<u>783,997</u>	<u>(81,376)</u>	<u>702,621</u>

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	<u>1,902,469</u>	<u>(1,983,845)</u>	<u>(81,376)</u>

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	<u>1,144,089</u>	<u>758,380</u>
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
	<u>993,598</u>	<u>697,828</u>
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
	<u>128,595</u>	<u>123,426</u>
Finance		
Bank charges	1,781	94
Other 2		
Accountancy	13,964	14,000
Carried forward	13,964	14,000

This page does not form part of the statutory financial statements

**Families For Individual Needs And
Dignity**

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

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

This page does not form part of the statutory financial statements