

FREED

(A Charity: Charity Number 1090776)

Accounts

For the year ended 31 August 2022

FREED
Charity Information

Trustees

S Linacre	Chairman
W Ingleton	Vice Chairman
K Round	
R K Ryder	Treasurer
L Stocken	
B Youens	

Correspondence Address

FREED Beeches
39 Park Street
Worksop
Nottinghamshire
S80 1HW

Charity No.

1090776

Accountants

JBD Slaney
Accountants & Business Advisors
Portland House
3 Queen Street
Worksop
S80 2AW

FREED
Report and accounts

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FREED**Registered charity number: 1090776****Trustees' Report****Principle Office**

FREED Beeches, 39, Park Street, Worksop, Notts. S80 1HW

Governing Document

The Charity is governed under the rules of its constitution adopted 6th November 2001, amended 22nd June 2018

Objects of the Charity

The principal objects of the Charity are the relief of those suffering from eating disorders in the County of Nottinghamshire and surrounding areas; the preservation and protection of the physical and mental health of the families of sufferers of eating disorders and the education of the public and professionals about eating disorders.

Trustees

S Linacre
W Ingleton
K Round
R K Ryder
L Stocken
B Youens

Chairman
Vice Chairman

Treasurer

Independent Examiner

Anne Webb FMAAT, 85 Devonshire Street, Worksop

Solicitors

Jones & Co. Solicitors, Cannon Square, Retford. Notts

Structure, Governance and Management

Each year four trustees drop from the management committee and nomination forms are made available before the AGM for election of new trustees. At the AGM a vote is taken to appoint new/re-elected trustees. The executives retire at the third AGM following their election. New Trustees are given a handout relating to the responsibilities of a trustee and also the Charities Commission Website for further information. www.charity-commission.gov.uk

FREED**Registered charity number: 1090776****Trustees' Report****Review of activities and achievements during the year****FREED Services**

FREED Beeches Eating Disorders Service has provided self-help, psychotherapy, CBT, dietetic advice, health and wellbeing, library facility, a schools programme, and talks for professionals.

The Schools' programme

Sami continues to dedicate time to researching, preparing information and writing the online resources we now have available for students, teachers and parents. In school workshops have now recommenced when required. FREED has always believed in education, prevention and early intervention. The feedback from schools has always been very good and continues to be.

Partnership work

FREED continues to work closely with other eating disorder services (eg, Nottingham Adult Eating Disorders Service and Derbyshire Eating Disorders Service, along with other community based services). FREED also continues working closely with Child and Adolescent Mental Health Services for Nottinghamshire County and Derbyshire.

Caroline Bell FREED's Clinical General Manager and Joanne Ormiston FREED's Administration Manager continue to meet with CAMHS and Adult services on a regular basis.

Joanne currently sits on a number of steering and planning groups for the continued improvement of Eating Disorder provisions nationally. These include but not limited to the steering group for ARFID provisions in Derbyshire. The regular meetings with the Bassetlaw MH Alliance. Bassetlaw CYP MH Alliance. AED COP. The CYP ED Pathway Group (Derbyshire). The All Age steering group (Notts). National All Age - ARFID Group.

IT development

We have continued to use the PCMIS database system which is working well.

FREED

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Trustees' Report

Training Personal development

FREED continues to encourage continuing professional development (CPD). During the period of September 2021 to August 2022 the following training was attended:-

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Louise - Estimating adult nutritional requirements using the PENG Pocket Guide to Clinical Nutrition

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FREED

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Trustees' Report

Research

Jamie Delgadillo an eminent academic continues to assist Caroline Bell with producing possible research opportunities from FREEDs data through evaluation and analysis. They continue to look for themes and research questions to collaborate an academic paper. We have continued interest from Glenn Waller and Roz Saffron (leading clinicians and academics in the field of eating disorders) to be involved with the research at FREED. FREED is continuing to look at potential research opportunities for the presentation of ARFID.

FREED Trustees believe that research is essential for progress in the treatment of eating disorders.

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FREED's funding from the CCG's has been extended to March 2023. The contracts continues to run on a 12 month basis with a 1 month notice period. The economic climate has meant that charities are finding it more difficult to get funding. We have regular service reviews with the CCG managers. Joanne Ormiston continues to dedicate time to funding and grants to secure funding outside of the NHS. Joanne targets funding that is unrestricted so any monies received can cover the service as a whole

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A minimum of 3 months and a maximum of 1 year's running costs. Ideally 10 to 12 months. FREED Trustees are aware that most of the funding for the project comes from the NHS. Whilst this was always the plan, it means that should CCG policies change FREED be in a vulnerable position. FREED is therefore increasing staff time to look elsewhere for funding. The 10 to 12 months reserves would allow 6-7 months to either obtain new funding and/or for service users to work towards closure with their therapists, redundancy payments for staff and rent to honour our lease agreement. The present reserves level stands at approx 6 months.

Review of Major Risks

FREED is now reliant on the NHS for most of its funding, the Trustees are aware that the health service is constantly undergoing change. It is therefore extremely important to maintain our high standard and reputation to ensure their support. FREED Trustees and Joanne will continue to explore every avenue regarding funding in addition to the NHS, as we have always believed that it is important to maintain our autonomy.

As responsible employers it is important to have reasonable reserves, when applying for funding this can sometimes be unhelpful.

FREED would like to thank, service users, carers, staff, trustees for their continued hard work.

I declare in my capacity of charity Trustee, that the Trustees have approved the report above and have authorised me to sign it on their behalf.

Signed

Kevin Ryder (Treasurer)

Date

12/09/2023

Independent Examiner's report to the Trustees of FREED

I report to the trustees on my examination of the accounts of Freed (the Trust) for the year ended 31st August 2022, which are set out on pages 1 to 12.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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.

Anne' Webb FMAAT

85 Devonshire Street
Worksop
Notts
S80 1NA

19 September 2023

FREED
Statement of Financial Activities
for the year ended 31 August 2022

	NOTES	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Incoming Resources	2				
Incoming resources from generated funds					
Voluntary Income	2(a)	878	-	878	22,111
Income from activities in furtherance of charitable objects	2 (b)	127,917		127,917	220,725
Income from activities for generating funds		0		0	2,234
Investment Income		26		26	8
Total Incoming resources		128,821	-	128,821	245,078
Resources Expended	4				
Cost of generating funds	4 (b)	0		0	0
Charitable activities for charitable objectives	4 (b)	206,936	-	206,936	244,777
Governance costs	4 (b)	3,600		3,600	3,251
Total resources expended		210,536	-	210,536	248,028
Net incoming resources		(81,715)		(81,715)	(2,950)
Reconciliation of funds		(81,715)	-	(81,715)	(2,950)
Total Funds brought forward		288,164	-	288,164	291,114
Total funds carried forward		206,449	-	206,449	288,164


the notes on pages 9 to 13 form an integral part of these financial statements.

FREED
Balance Sheet
as at 31 August 2022

	Notes	Unrestricted funds £	Restricted funds	Total 2022	Total 2021 £
Fixed assets					
Tangible assets	8	665	-	665	580
Current assets					
Debtors	9	-	-	-	-
Cash at bank and in hand		258,023	-	258,023	309,504
Creditors: amounts falling due within one year	10	(52,239)	-	(52,239)	(21,920)
Net current assets		205,784	-	205,784	287,584
Net assets	12	206,449	-	206,449	288,164
Unrestricted Funds	13	206,449	-	206,449	288,164
Restricted Funds	13	-	-	-	-
		206,449	-	206,449	288,164

These financial statements were approved by the directors and authorised for issue on 12/09/2023

and are signed on their behalf by



S Unacre Trustee and Chairman



W Ingleton Trustee

The notes on pages 10 to 14 form an integral part of these financial statements.



FREED
Notes to the Accounts
for the year ended 31 August 2022

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and the Charities Act 2011.

FREED constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about FREED's ability to continue as a going concern.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Fund Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are currently one restricted fund, as set out in note 11.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds can include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of restricted funds are disclosed in notes 11 and 12.

Incoming Resources

Donations, legacies and similar incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met;

the trustees are reasonably certain they will receive it; and

the trustees are reasonably certain that the value can be reliably measured.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Gifts in kind

Gifts in kind are valued by the trustees at the lower of the estimated cost to the third party and the value to the charity.

Grants receivable

Grants receivable are included in the Statement of Financial Activities in the period to which they relate unless the receipt is dependent upon preconditions which cannot be or have not been met at the year end.

FREED
Notes to the Accounts
for the year ended 31 August 2022

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' report.

Investment Income

This and any associated tax credits are included in the accounts when receivable.

Expenditure and Liabilities

Liability Recognition, resources expended

Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Allocation of overhead and support costs

Overhead and support costs have been allocated first between charitable activity and governance. Overhead and support costs relating to Charitable Activities have been sub-apportioned, between restricted and unrestricted activities.

Charitable activities

Costs of Charitable Activities, include grants made, the costs of running the Beeches project and support costs.

Governance costs

Governance costs comprise all separately identifiable costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs relating to statutory audit, accounts compilation under SORP FRS 102 and associated costs.

Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is calculated so as to write off the cost of an asset over the useful economic life of the asset as follows:

Leasehold improvements	33.3% straight line basis
Fixtures & fittings	33.3% straight line basis
Office and computer equipment	33.3% straight line basis

The carrying value of tangible fixed assets are reviewed for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Leasing

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are included in resources expended as incurred.

Pensions

Employees of the charity are entitled to join a defined contribution "money purchase" scheme. The charity contribution is restricted to the contributions disclosed in note 6. There were no outstanding contributions at the year end.

FREED

**Notes to the Accounts
for the year ended 31 August 2022**

2 Incoming Resources

	Unrestricted £	Restricted £	2022 £	2021 £
(a) Voluntary income				
Donations	878	-	878	22,111
(b) Incoming resources from activities to further the charity's objects				
NHS Clinical Commissioning Groups	127,917	-	127,917	220,725

3 Allocation of Support costs and overheads

All of the support costs in the year have been allocated to charitable activities. The proportion of support costs relating to governance is considered to be insignificant and therefore no transfer has been made between support costs and governance.

4 Resources Expended

	Basis of Allocation	Voluntary Income £	Beeches project £	Governance	2022 £	2021 £
Costs directly allocated to activities						
Lotteries licence	Direct				-	-
Payroll costs	Direct		167,177		167,177	200,780
Supervision	Direct		3,247		3,247	2,215
Counsellors & therapists	Direct		-		-	-
Recruitment costs	Direct		-		-	261
Staff training costs	Direct		(421)		(421)	1,050
Rent & rates	Direct		10,005		10,005	9,444
Car parking	Direct		-		0	300
Property maintenance	Direct		584		584	383
Cleaning	Direct		5,471		5,471	4,368
Light & Heat	Direct		3,459		3,459	1,704
Centre Consumables	Direct		50		50	33
Centre miscellaneous expenses	Direct		476		476	357
Insurance	Direct		1,229		1,229	2,221
Telephone	Direct		2,498		2,498	1,952
Producing information	Direct		-		-	-
Computer costs	Direct		1,813		1,813	740
Database	Direct		6,582		6,582	12,662
Software Licences	Direct		-		0	462
Equipment leasing	Direct		2,102		2,102	858
Depreciation	Direct		442		442	225
Accountancy fees	Direct			3,600	3,600	3,251
Professional fees	Direct		35		35	-
Bank Charges	Direct		121		121	32
Trustees insurance	Direct		-	-	-	-
Printing, postage & stationer	Direct		2,066		2,066	4,730
Volunteers expenses	Direct		-		-	-
		0	206,936	3,600	210,536	248,028

FREED
Notes to the Accounts
for the year ended 31 August 2022

5 Net Outgoing Resources for the year

	2022 £	2021 £
This is stated after charging:		
Depreciation	442	225
Property rent	9,000	9,000

6 Staff costs and numbers

	2022 £	2021 £
Salaries and wages	148,992	178,692
Social security costs	12,951	15,284
Other pension costs	5,234	6,804
	<u>167,177</u>	<u>200,780</u>

no employee received emoluments of more than £60,000

	2022 No.	2021 No.
The average number of employees during the year, calculated on the basis of full time equivalents was as follows:	7	8

	2022 No.	2021 No.
Number of employees to whom benefits accrued under money purchase pension schemes.	5	7

7 Trustee remuneration and related parties

No members of the management committee received any remuneration during the year.

	2022 No.	2021 No.
Number of Trustees who were paid expenses	-	-
	£	£
Mileage	-	-
Telephone, postage and stationery reimbursed	-	-
Total amount paid	<u>-</u>	<u>-</u>

FREED
Notes to the Accounts
for the year ended 31 August 2022

8 Tangible fixed assets

	Leasehold improvements £	Fixtures & Fittings £	Office & Computer Equipment £	Total £
Cost				
At 1 September 2021	15,348	15,034	11,910	42,292
Additions	-	-	527	527
At 31 August 2022	15,348	15,034	12,437	42,819
Depreciation				
At 1 September 2021	15,348	15,034	11,330	41,712
Charge for the year	-	-	442	442
At 31 August 2022	15,348	15,034	11,772	42,154
Net book value				
At 31 August 2022	-	-	665	665
At 31 August 2021	-	-	580	580

9 Debtors

	2022 £	2021 £
Other debtors and prepayments	-	-

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other Creditors	56	29
Accruals and deferred income	52,183	21,891
	52,239	21,920

FREED
Notes to the Accounts
for the year ended 31 August 2022

11 Analysis of charitable funds

	Unrestricted £	Restricted £	total £
Movement in the year			
Incoming Resources	128,821	-	128,821
Expenditure	210,536	-	210,536
Net Movement	(81,715)	-	(81,715)
Opening balance	288,164	-	288,164
Closing balance	206,449	-	206,449
Represented by:-			
Fixed Assets	665	-	665
Net current assets	205,784	-	205,784
	206,449	-	206,449

12 Other financial commitments

	2022 £	2021 £
At the year end the company had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	9,000	9,000
within two to five years	-	-
	9,000	9,000

FREED Beeches



FREED
Trustees' Annual Report
For the Year ended 31st August 2022

Full Name: FREED

Registered charity number: 1090776

Principle Office:

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Trustees

Stephen Linacre	Chairman
William Ingleton	Vice Chairman
Kevin Ryder	Treasurer
Kate Round	
Leah Stocken	Secretary
Bernie Youens	

FREED
Trustees' Annual Report
For the Year ended 31st August 2022
(Continued)

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Review of Major Risks

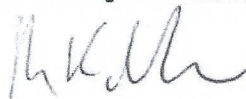
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I declare in my capacity of charity Trustee, that the Trustees have approved the report above and have authorised me to sign it on their behalf.

Signed



Kevin Ryder (Treasurer)

Date

12/09/2023

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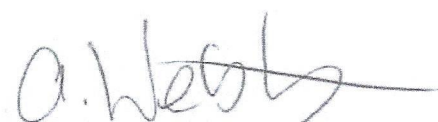
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