

FREED

(A Charity: Charity Number 1090776)

Accounts

For the year ended 31 August 2024

**FREED**  
**Charity Information**

**Trustees**

S Linacre	Chairman
W Ingleton	Vice Chairman
R K Ryder	Treasurer
B Youens	
M Riley	appointed 15/11/2024
Z Burnett	appointed 15/11/2024

**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  
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](http://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 Psychotherapy, Counselling, Guided Self-Help, Dietetic advice, library facility, schools facility, and talks/training for professionals.

##### **The Schools' programme**

Sami continues to volunteer time to researching, preparing information and writing the online resources we now have available for students, teachers and parents online. 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 statutory adult 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.

Joanne Ormiston FREED's Administration Manager & Funding Officer continues to meet with Adult services on a regular basis along with other networking meetings, collaboration meetings and steering groups.

##### **Steering and Planning Groups**

Joanne continues to attend 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 and planning group for ARFID provisions in Derbyshire and the All Age Steering Group for Nottingham.

Joanne also attends monthly meetings with the Bassetlaw MH Alliance, Bassetlaw CYP MH Alliance, AED COP, CYP ED Pathway Group (Derbyshire) and the National All Age - ARFID Group.

##### **IT development**

We have continued to use the PCMIS database system which is working well. This is renewed in September on an annual basis.

## **FREED**

**Registered charity number: 1090776**

### **Trustees' Report**

#### **Training/Personal development**

FREED continues to encourage continuing professional development (CPD). During the period of September 2023 to August 2024 we have continued to source free training as well as funding relevant CPD events attended include:

- Caroline - BABCP conference
- Louise - Self Harm
- Caroline - London Conference
- Joanne - London Conference
- Logan - London Conference
- Louise - London Conference
- Caroline - CBT/E
- Logan - CBT/E
- Louise - CBT/E
- Louise - Dietetics in ED's

#### **Keeping ahead of the game**

FREED has always believed in the importance of keeping up to date with treatment methods. Our continued attendance at conferences enables staff and Trustees to listen to research ideas and outcomes. By attending workshops in different approaches allows us to network and discuss eating disorders with other professionals.

#### **Carer support**

FREED's inclusion to offer carer support at the assessment, continues. We continue to look at alternative ways to incorporate carer support within FREED. One of FREED's priorities moving into the next period is re-developing the support offered to those people supporting those with eating disorders.

## **FREED**

**Registered charity number: 1090776**

### **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 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.

#### **Funding**

FREED's funding comes via Nottinghamshire ICB until March 2025. The contracts runs on a 12 month basis with a 1 month notice period. Due to a 2 year funding contract with the National Lottery which began in April 2023 we have been able to a wider geographical area. This contract continues until the end of March 2025.

The economic climate has meant that charities are finding it more difficult to get funding. We continue to have regular service reviews with the ICB commissioning 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

#### **Funding secured**

Nottinghamshire ICB

National Lottery

#### **Reserve Policy**

A minimum of 3 months and a maximum of 1 year's running costs. Ideally 10 to 12 months. Having NHS funding as the majority funders was always the plan, it means FREED would be in a vulnerable position should ICB/ICS policies change. 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 and any contractual obligations. The present reserves level stands at approx 3-4 months.

#### **Review of Major Risks**

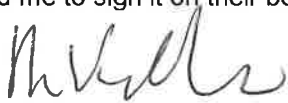
The Trustees and management are aware that the health service is constantly undergoing change. It is therefore extremely important to maintain our high standard and reputation to ensure their support. Joanne will continue to explore every avenue regarding funding in addition to the NHS, as we have always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

As responsible employers it is important to have reasonable reserves, however 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



R K Ryder (Treasurer)

Date

12/06/2025

## **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 2024, 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



**FREED**  
**Statement of Financial Activities**  
**for the year ended 31 August 2024**

	NOTES	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Incoming Resources</b>	2				
<b>Incoming resources from generated funds</b>					
<b>Voluntary Income</b>	2(a)	467	-	467	60
Income from activities in furtherance of charitable objects	2 (b)	232,659		232,659	196,561
Income from activities for generating funds		0		0	0
<b>Investment Income</b>		5,639		5,639	3,844
<b>Total Incoming resources</b>		<u>238,765</u>	<u>-</u>	<u>238,765</u>	<u>200,465</u>
<b>Resources Expended</b>	4				
<b>Cost of generating funds</b>	4 (b)	0		0	0
<b>Charitable activities for charitable objectives</b>	4 (b)	230,665	-	230,665	219,680
<b>Governance costs</b>	4 (b)	3,695		3,695	3,600
<b>Total resources expended</b>		<u>234,360</u>	<u>-</u>	<u>234,360</u>	<u>223,280</u>
<b>Net incoming resources</b>		<u>4,405</u>		<u>4,405</u>	<u>(22,815)</u>
<b>Reconciliation of funds</b>		<u>4,405</u>	<u>-</u>	<u>4,405</u>	<u>(22,815)</u>
<b>Total Funds brought forward</b>		183,634	-	183,634	206,449
<b>Total funds carried forward</b>		<u>188,039</u>	<u>-</u>	<u>188,039</u>	<u>183,634</u>

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

**FREED**  
**Balance Sheet**  
**as at 31 August 2024**

	Notes	Unrestricted funds £	Restricted funds	Total 2024	Total 2023 £
<b>Fixed assets</b>					
Tangible assets	8	178	-	178	397
<b>Current assets</b>					
Debtors	9	31,856		31,856	3,438
Cash at bank and in hand		161,847		161,847	201,661
<b>Creditors: amounts falling due within one year</b>	10	(5,842)		(5,842)	(21,862)
<b>Net current assets</b>		187,861	-	187,861	183,237
<b>Net assets</b>	12	188,039		188,039	183,634
Unrestricted Funds	13	188,039		188,039	183,634
Restricted Funds	13		-	-	-
		188,039	-	188,039	183,634

These financial statements were approved by the trustees and authorised for issue on 12/06/2025

and are signed on their behalf by



R K Ryder      Trustee and Treasurer

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 2024**

**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 2024**

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 2024**

**2 Incoming Resources**

	Unrestricted £	Restricted £	2024 £	2023 £
(a) Voluntary income				
Donations	467	-	467	60
(b) Incoming resources from activities to further the charity's objects				
NHS Clinical Commissioning Groups	75,059	-	75,059	117,761
The National Lottery Community Fund	157,600	-	157,600	78,800
	232,659	-	232,659	196,561

**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	2024 £	2023 £
<b>Costs directly allocated to activities</b>						
Lotteries licence	Direct				-	-
Payroll costs	Direct		190,295		190,295	166,578
Supervision	Direct		905		905	1,795
Recruitment costs	Direct				-	107
Staff training costs	Direct		1,680		1,680	45
Rent & rates	Direct		10,039		10,039	9,769
Staff travel costs	Direct		824		824	-
Car parking	Direct				0	580
Property maintenance	Direct		974		974	857
Cleaning	Direct				0	4,496
Light & Heat	Direct		3,239		3,239	6,421
Centre Consumables	Direct				-	-
Centre miscellaneous expenses	Direct		887		887	691
Insurance	Direct		3,236		3,236	2,972
Telephone	Direct		3,861		3,861	2,909
Computer costs	Direct		2,025		2,025	1,292
Database	Direct		7,980		7,980	6,950
Software Licences	Direct				-	-
Equipment leasing	Direct		1,546		1,546	2,102
Depreciation	Direct		219		219	268
Accountancy fees	Direct			3,695	3,695	3,600
Professional fees	Direct		35		35	9,511
Bank Charges	Direct		152		152	156
Printing, postage & stationery	Direct		2,528		2,528	2,181
Subscriptions	Direct		240		240	-
Volunteers expenses	Direct		-		-	-
		0	230,665	3,695	234,360	223,280

**FREED****Notes to the Accounts  
for the year ended 31 August 2024****5 Net Outgoing Resources for the year**

2024	2023
£	£

This is stated after charging:

Depreciation	219	268
Property rent	9,000	9,000
Exceptional costs	-	16,976
	<u>          </u>	<u>          </u>

The exceptional costs relate to a payment to settle a staff dispute and include the related legal costs.

**6 Staff costs and numbers**

2024	2023
£	£

Salaries and wages	168,449	163,532
Social security costs	15,489	(2,025)
Other pension costs	6,357	5,071
	<u>190,295</u>	<u>166,578</u>

no employee received emoluments of more than £60,000

2024	2023
------	------

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

No.	No.
6	7

2024	2023
No.	No.

Number of employees to whom benefits accrued under money purchase pension schemes.

6	5
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**7 Trustee remuneration and related parties**

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

2024	2023
No.	No.

Number of Trustees who were paid expenses

-	-
---	---

£	£
---	---

Mileage  
Telephone, postage and stationery reimbursed  
Total amount paid

-	-
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-	-
---	---

-	-
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**FREED****Notes to the Accounts  
for the year ended 31 August 2024****8 Tangible fixed assets**

	Leasehold improvements £	Fixtures & Fittings £	Office & Computer Equipment £	Total £
<b>Cost</b>				
At 1 September 2023	15,348	15,034	12,437	42,819
Additions	-	-	-	-
At 31 August 2024	15,348	15,034	12,437	42,819
<b>Depreciation</b>				
At 1 September 2023	15,348	15,034	12,040	42,422
Charge for the year	-	-	219	219
At 31 August 2024	15,348	15,034	12,259	42,641
<b>Net book value</b>				
At 31 August 2024	-	-	178	178
At 31 August 2023	-	-	397	397

**9 Debtors**

	2024 £	2023 £
Trade debtors	31,680	-
Other debtors and prepayments	176	3,438
	31,856	3,438

**10 Creditors: amounts falling due within one year**

	2024 £	2023 £
Other Creditors	33	88
Accruals and deferred income	5,809	21,774
	5,842	21,862

**FREED**  
**Notes to the Accounts**  
**for the year ended 31 August 2024**

**11 Analysis of charitable funds**

	Unrestricted £	Restricted £	total £
Movement in the year			
Incoming Resources	238,765	-	238,765
Expenditure	234,360	-	234,360
Net Movement	4,405	-	4,405
Opening balance	183,634	-	183,634
Closing balance	188,039	-	188,039
Represented by:-			
Fixed Assets	178	-	178
Net current assets	187,861	-	187,861
	188,039	-	188,039

**12 Other financial commitments**

	2024 £	2023 £
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
within two to five years	-	-
	-	9,000