

FAMILIES UNITED NETWORK

Registered Charity Number: 1091474

**ACCOUNTS
31st March 2023**

FAMILIES UNITED NETWORK

ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2023

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FAMILIES UNITED NETWORK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2023

The trustees present their annual report together with the accounts for the year ended 31 March 2023. They are prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the provisions of the Statement of Recommended Practice (SORP 2005) "Accounting and Reporting by Charities" issued in March 2005.

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number	1091474
Trustees	Chairperson Mr S Kite Mrs J Tompkins Ms M Titmus Mrs S Kite Mr S Chakrabarty
Charity Development Manager	Miss C Fonseca
Business Manager	Mrs A Collinson
Principal Address	Unit 5 Britannia Trading Estate Leagrave Road Luton Bedfordshire LU3 1RJ
Bankers	Caf Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 47Q

FAMILIES UNITED NETWORK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was formed as an unincorporated charity under a deed of trust adopted on 8th October 2011 and subsequently amended on 22nd February 2002. It was registered as a charity on 28th March 2002.

Appointment of trustees

Trustees are appointed by the board of trustees, subject to approval at the following annual general meeting, which is normally held in October. At each AGM the two longest serving trustees retire but may offer themselves up for re-election.

Organisation

The names of the trustees who served during the year are set out on page 1.

Board meetings are held regularly on a bi - monthly basis, with ad hoc meetings being held as and when necessary

Day to day running of the organisation is handled by the Charity Manager, with major items of expenditure being referred to board members.

Risk Management

The trustees carry out an annual review of the risks which the charity may face, have established systems and procedures to mitigate any risks identified and minimise any potential impact should any identified risks materialise.

OBJECTS AND ACTIVITIES

Objects and activity

Improving the lives of children and young adults with physical and learning disabilities living within Bedfordshire through the provision of recreational activities, support, information and advice for these children and their families and carers.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, The trustees consider how planned activities will contribute to the aims and objectives they have set.

FAMILIES UNITED NETWORK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

Chair of Trustees Statement

During 2022/23 the charity continued to offer high quality services to children and young adults with disabilities living across Bedfordshire, including providing support to parent carers and siblings. The charity continued its work to re-establish its services following the Covid pandemic and has further imbedded its new daytime adult service teaching life and independent living skills to younger adults with disabilities aged over 18.

The demand for our Saturday Respite Clubs for both younger and older children continued to grow throughout the year. Unfortunately, this necessitated restricting the number of sessions that could be accessed by each child to try and ensure that as many children and families as possible can benefit from the places available at these services.

Our school Holiday Clubs have continued to be part of the local HAF programme within Bedfordshire; with our Easter, summer and Christmas clubs providing activities and healthy meals for local children with disabilities and their siblings. These family sessions continue to be very much in demand.

A new service for parent carers was launched in June 2022. Our Parent Wellbeing Group is a weekly daytime drop-in service that is parent-lead and provides a forum for parents to be able to connect with each other and participate in activities that address their own wellbeing needs as carers. Parents plan their own activities for each session and can bring along pre-school children if needed.

The introduction of a new skills and training programme for all of our amazing support staff, has produced a more effective, consistent and well-trained staff team at our respite services, creating regular staff teams working at each service who are on permanent contracts. This helped staff to develop their knowledge, skills and career prospects, and to provide more consistency in the support offered to the children and young people that access our clubs and activities. Improvements to this training programme will continue to be made in future years.

FAMILIES UNITED NETWORK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2023

Financial Review

The results of the charity for the year are set out in the Statement of Financial Activities on page 7. Overall the Charity had a deficit for the year of £24,488

Principal Funding Sources

Grant Income for the year totalled £347,369 and was made up as follows:

Unrestricted / Restricted:	£
Bedfordshire & Luton Community Fund – Stability Fund	5,000
Sobell Foundation	20,000
BBC Children in Need	35,000
Lottery Community Fund	15,000
Price of Wales's Charitable Foundation	2,000
Others grants and trusts	230,566
	307,566
Movement in Deferred Income in the year	39,803
	<u>347,369</u>

FAMILIES UNITED NETWORK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2023

FINANCIAL REVIEW (*continued*)

Reserves policy

The trustees review the level of reserves periodically to ensure that the charity is able to be managed efficiently and to provide a buffer for uninterrupted services. It is their policy to maintain unrestricted funds at a level which covers three to nine months expenditure. This provides sufficient funds to cover management, administration and support costs.

PLANS FOR FUTURE PERIODS

Our future plans include:

- creation of new projects;
- expanding the scope of existing projects and their geographical locations.
- Continuing the development of our activity centre.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The law applicable to charities in England and Wales requires the trustees to prepare accounts in accordance with United Kingdom Generally Accepted Accounting Practice for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is appropriate to assume that the charity will continue operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the accounts comply with the Charities Act 2011, Statements of Recommended Practice and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

FAMILIES UNITED NETWORK

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31st MARCH 2023

Approved by the trustees on
and signed on behalf of the board by:



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Mr S Kite
CHAIRPERSON

Unit 5
Britannia Trading Estate
Leagrave Road
Luton
Bedfordshire
LU3 1RJ

.....

FAMILIES UNITED NETWORK

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31st MARCH 2023

	Note	Unrestricted Funds	Restricted Funds	2023 Total Funds £	2022 Total Funds £
Incoming Resources					
Incoming Resources from generated funds:					
Voluntary income- donations and gift aid		11,016		11,016	957
Activities for generating funds:					
Fundraising events		14,652		14,652	3,178
Coffee shop income		2,660		2,660	1,763
Investment Income:					
Deposit account interest		248		248	-
Rent received		4,636	-	4,636	2,330
Incoming Resources from charitable activities:					
Grants received		75,727	271,642	347,369	292,599
Other income		37,906		37,906	40,677
Total Incoming Resources		146,845	271,642	418,487	341,504
Resources Expended					
Costs of generating funds	2	2,044		2,044	9,002
Charitable activities	2	164,104	273,897	438,001	393,683
Governance costs	2	2,930		2,930	2,700
Total Resources Expended	2	169,079	273,897	442,976	405,385
Net Incoming/ (Outgoing) Resources for the year		(22,233)	(2,255)	(24,488)	(63,881)
Balance at 1st April 2022		219,443	2,255	221,698	285,579
Balance at 31st March 2023		197,210	0	197,210	221,698

FAMILIES UNITED NETWORK

BALANCE SHEET

AS AT 31st MARCH 2023

	Note	2023	2022
		£	£
FIXED ASSETS	3	54,501	67,448
CURRENT ASSETS			
Debtors	4	27,945	3,179
Cash at bank and in hand		156,325	215,011
		184,270	218,191
LESS: CURRENT LIABILITIES			
Creditors: amounts falling due within one year	5	41,561	63,940
NET CURRENT ASSETS		142,709	154,250
TOTAL ASSETS LESS CURRENT LIABILITIES		197,210	221,698
NET ASSETS		197,210	221,698
FUNDS			
Unrestricted:			
Designated		0	0
General		197,210	219,443
Restricted	6	0	2,255
		197,210	221,698

The accounts on pages 7 to 12 were approved by the trustees on

..... and were signed on their behalf by:



Mr S Kite
CHAIRPERSON

FAMILIES UNITED NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2023

1 ACCOUNTING POLICIES

(a) Basis of accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP 2005) "Accounting and Reporting by Charities" issued in March 2005, applicable United Kingdom Accounting Standards and the Charities Act 2011.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. This includes grant funds which are given for specific purposes.

(c) Incoming resources

Grant income is accounted for in the period in which it is to be used.

All other incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be qualified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the accounts for services donated by volunteers.

Investment income is included when receivable.

FAMILIES UNITED NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2023

1 ACCOUNTING POLICIES

(d) Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds comprise the costs associated with attracting voluntary income; mainly in relation to fund raising, marketing and PR.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Items of small equipment purchased are taken to expenditure in the year in which the expenditure is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the professional fees and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 2.

FAMILIES UNITED NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2023

2 TOTAL RESOURCES EXPENDED

	Basis of Allocation	Generating Funds	Charitable activities	Governance Costs	2023 Total £	2022 Total £
Costs directly allocated to activities	Actual					
Staff Costs		0	230,281	0	230,281	198,815
Fundraising		2,044	0	0	2,044	9,002
Direct Activity Costs		0	22,812	0	22,812	14,695
Equipment Hire/Purchases		0	5,085	0	5,085	1,632
Other Staff Costs and Expenses		0	4,139	0	4,139	4,023
Volunteer Expenses		0	0	0	0	0
Trustee Expenses		0	0	0	0	0
Training		0	5,566	0	5,566	3,005
Publicity Materials		0	329	0	329	0
Consultancy		0	8,454	0	8,454	0
Professional		0	5,095	0	5,095	4,246
Legal Fees		0	0	0	0	0
Accountancy		0	0	2,930	2,930	2,700
Bank Charges		0	220	0	220	312
Sundries		0	0	0	0	0
		2,044	281,981	2,930	286,955	238,429
Support Costs Allocated to Activities						
Premises	Floor Area	0	115,381	0	115,381	127,245
General Office Costs	Usage	0	21,868	0	21,868	18,653
Communications	Usage	0	2,226	0	2,226	2,633
Depreciation	Usage	0	16,545	0	16,545	18,425
		0	156,020	0	156,020	166,956
Total resources expended		2,044	438,001	2,930	442,976	405,385

Staff Costs

Wages and Salaries	223,059	189,290
Social Security Costs	4,854	7,474
Stakeholder Pension Costs	2,368	2,051
Recruitment Costs	0	0
	<u>230,281</u>	<u>198,815</u>

No employee earned £60,000 per annum or more.

The number of employees, analysed by function was:

	Number	Number
Charitable Activities	75	76
Fundraising	1	1
Management and Administration	<u>5</u>	<u>5</u>

None of the trustees received any remuneration from the charity during the year (2022-nil).

The trustees claimed no expenses during the year (2022 - NIL)

FAMILIES UNITED NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2023

3 TANGIBLE FIXED ASSETS

	Leasehold Improvements	Motor Vehicles	Equipment	Office Equipment	Fixtures & Fittings	Total
COST	£	£	£	£	£	£
Balance at 1 April 2022	139,015	45,792	34,201	21,663	19,865	260,536
Additions	-	-	3,598	-	-	3,598
Disposals	-	-	-	-	-	-
Balance at 31 March 2023	139,015	45,792	37,798	21,663	19,865	264,132
DEPRECIATION						
Balance at 1 April 2022	106,441	34,624	19,618	16,149	16,256	193,088
Charge for the period	7,621	2,792	3,850	1,379	902	16,545
Disposals	-	-	-	-	-	-
Balance at 31 March 2023	114,062	37,416	23,468	17,527	17,159	209,632
NET BOOK VALUE						
As at 31 March 2023	24,953	8,376	14,330	4,136	2,706	54,501
As at 31 March 2022	32,574	11,169	14,583	5,515	3,608	67,448

4 DEBTORS

	2023	2022
	£	£
Trade Debtors	2,108	1,886
Prepayments	25,838	1,293
	<u>27,945</u>	<u>3,179</u>

5 CREDITORS

Amounts falling due within one year

Trade Creditors	27,962	11,770
Accruals	5,223	2,700
Taxation and Social Security	0	52
Other Creditors	0	1,238
Deferred Income	8,376	48,180
	<u>41,561</u>	<u>63,940</u>

FAMILIES UNITED NETWORK

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31st MARCH 2023

6 RESTRICTED FUNDS	Balance at	Movement in Resources		Balance at
	31st March	Incoming	Outgoing	31st March
	2022			2023
	£			£
FunZone	0	5,336 (	5,336)	0
Holiday Club	0	88,191 (	88,191)	0
Senior Respite Club	2,255	74,200 (	76,455)	0
Junior Respite Club	0	30,199 (	30,199)	0
Youth Club	0	17,033 (	17,033)	0
Young Adult Club	0	24,359 (	24,359)	0
Trips & Parties	0	9,105 (	9,105)	0
Adult Skills Workshops	0	23,219 (	23,219)	0
	<u>2,255</u>	<u>271,642 (</u>	<u>273,897)</u>	<u>0</u>

These funds represent grants received by the charity for particular purposes and projects.

7 DESIGNATED FUNDS	2023	2022
	£	£
At 1st April 2022	0	0
Movement in year	0	0
At 31st March 2023	<u>0</u>	<u>0</u>

These funds were being held for a new building and development. The funds were released during 2015/16 into general funding for projects and services.

FAMILIES UNITED NETWORK

INDEPENDENT EXAMINERS REPORT

FOR THE YEAR ENDED 31st MARCH 2023

I report on the accounts of the Charity for the year ended 31st March 2023, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to: examine the accounts under section 145 (5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1** which gives me any reasonable cause to believe that any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2** to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Victoria Moulds FFA FIPA
MOULDS & CO LIMITED
Financial Accountants**

Ground Floor Concept House
2 Cromwell Park
York Road Estate
Wetherby
West Yorkshire
LS22 7SU

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FAMILIES UNITED NETWORK

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31st MARCH 2023

	2023		2022	
	£		£	
Income				
Donations	11,016		957	
Grants	347,369		292,599	
User Fees	35,191		38,408	
Trips/Tickets	2,690		2,219	
Fundraising Events	14,652		3,178	
Coffee shop Income	2,660		1,763	
Deposit Account Interest	248		0	
Rent Received	4,636		2,330	
Other Income	25		50	
Total Income		418,487		341,504
Expenses				
Fundraising, Marketing & PR	2,044		9,002	
Wages	230,281		198,815	
Motor Expenses	3,247		3,539	
Other Staff Expenses	891		485	
Volunteer Expenses	0		0	
Trustees Expenses	0		0	
Hire of Equipment	0		0	
Office Rent	87,688		78,725	
Rates	3,600		2,239	
Heat & Light	13,317		10,612	
Cleaning	2,479		1,801	
Premises Expenses	8,298		33,869	
Insurance	7,037		5,912	
Telephone	2,226		2,633	
Printing, Postage and Stationary	3,689		4,220	
Computer Costs	11,143		8,521	
Publicity Material	329		0	
Sundries	0		0	
Equipment purchases	5,085		1,632	
Entertainers/Workshops	2,786		3,162	
Transport/Coaches	0		0	
Ticket Costs	6,449		4,739	
Activity Costs- Other/Materials	7,838		5,299	
Food	4,415		630	
Venue Hire/Costs	1,324		864	
Staff Training	5,566		3,005	
Accountancy	2,930		2,700	
Legal Fees	0		0	
Professional Fees	5,095		4,246	
Consultancy Fees	8,454		0	
Depreciation	16,545		18,425	
Bank Charges	220		312	
Loss/(Profit) of sale of Fixed Asset	0		0	
		442,976		405,385
Surplus / (Deficit) for the year		-24,488		-63,881