

Family Groups Limited

(A company limited by guarantee)

Report and Financial Statements

For the Year Ended 31 March 2024

Charity Number: 261622

Company Registration Number: 984912

FAMILY GROUPS LIMITED

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FAMILY GROUPS LIMITED

General Service Board and Professional Advisers

General Service Board:	Karen Murdoch	Retired February 2024
	Nicola Davies-Hall	Appointed February 2024
	Elisabeth Pritchard	
	Angela Lidster	
	Marie MacGrath	
	Heather McKaig	
	Nicola Lavis	
	Paul Stonebrook	
	Isobel Durbidge	
	Michael Donnelly	
	Susan McDonald	Retired February 2024
	Lorna Hall	Appointed June 2023
	Annie Smirk	Appointed February 2024
	Anthony Smith	Appointed February 2024
	Elizabeth Wade	Appointed February 2024

Company Secretary: Patricia Bainbridge

Registered office and Principal address: 57B Great Suffolk Street
London, SE1 0BB

Banker:	HSBC Bank plc. London Bridge Branch 28 Borough High Street London SE1 1YB	Bank of Ireland Baggot Street Branch P O Box 3131 Dublin 2
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Accounts Preparation: ExcluServ Limited
133 Deepcut Bridge Road
Camberley
Surrey
GU16 6SD

Independent Examiner: Sue Plumb ACA
Haines Watts Chartered
Accountants
Old Station House, Station
Approach
Newport St.
Swindon
SN1 3DU

FAMILY GROUPS LIMITED

Report of the Trustees

Report of the Trustees

The members of the General Service Board (GSB), who are also the directors of the Charity for the purposes of company law and trustees for charity law purposes, submit their annual report and the financial statements of Family Groups Limited for the year ended 31st March 2024. The General Service Board confirms that the Annual Report and financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102).

The Trustees' report covers the Directors' report as required by the Companies Act.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Family Groups Limited is a company limited by guarantee. It was formed on 17th July 1970 to incorporate Al-Anon Family Groups UK & Eire. It is governed by its Articles of Association and is a Registered Charity in England and Wales number 261622. The Charity is subject to the provisions of charity law as well as company law.

Funds held by the Charity exclude the funds of groups who operate independently and without access to the Charity's funds. There are no restrictions imposed by the Articles of Association on the holding of investments providing that they are in furtherance of the Company's primary objective as noted below.

Trustees are selected by the Board and given Traditional Approval by the Annual Conference. Areas nominate Regional Trustee candidates, whilst Trustee at Large candidates apply for the vacancy. All Trustee applications go through a grading procedure. An induction meeting for new Trustees is held before the February EGM. The UK and Eire are divided into six geographical Regions and one virtual Area each of which is represented by a Trustee. The in-person Regions are further divided into Areas. Delegates from Areas meet with the Trustees annually at Conference in September. The Conference approves and monitors the actions of the General Service Board and the Standing Committees. Current members of the General Service Board and those serving during the year are shown on page three.

In order to comply with legislation in Eire, Al-Anon Family Groups CLG was incorporated on 12th August 2019 to manage the finances of Groups in Eire. Income and expenditure for Al-Anon Groups in Eire are now reported separately and are not included within this document. This company achieved charitable status in October 2021, Groups in Eire now send all donations to this charity (Al-Anon Family Groups CLG) who make a financial contribution to the fellowship through a management fee.

The Charity is recognised by the Office of Scottish Charity Registration (OSCR) as a cross-border Charity. Our Annual Accounts and Trustees reports are submitted to OSCR each year, although The Charities Commission will be our main regulatory body.

The Executive Committee is authorised by the GSB to be responsible for the routine administration of Al-Anon Family Groups in the UK & Eire. Members of the Executive Committee are appointed by the GSB and include the Vice Chairperson of the GSB, the Treasurer and the General Secretary.

Day to day management is devolved to the General Secretary reporting back to the GSB and to the Executive Committee. The General Secretary reports directly to the GSB.

Management remuneration is based on market rates.

PURPOSE AND AIMS

Al-Anon has but one purpose: to help families of alcoholics. We do this by practising the Twelve Steps, by welcoming and giving comfort to families of alcoholics, and by giving understanding and encouragement to the alcoholic.

The Charity's objectives, as set out in the Articles of Association, are to relieve poverty and distress among families and dependents of those who suffer from alcoholism.

The following is Al-Anon's suggested preamble at group meetings, which is a code of practice adopted by members:

FAMILY GROUPS LIMITED

Report of the Trustees

"The Al-Anon Family Groups are a fellowship of relatives and friends of alcoholics who share their experience, strength and hope in order to solve their common problems. We believe alcoholism is a family illness and that changed attitudes can aid recovery.

Al-Anon is not allied with any sect, denomination, political entity, organisation or institution; does not engage in any controversy, neither endorses nor opposes any cause. There are no dues for membership. Al-Anon is self-supporting through its own voluntary contributions."

The primary activities of the Charity are as follows: Public Information – seven-day-a-week helpline, public information enquiries, a website and other social media. Member support – group registration and insurance, annual Conference, sale of literature, membership information and guidance page on website.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. Al-Anon Groups are open to all members of the public. The Charity's activities focus on supporting those within Al-Anon who have been affected by someone else's drinking and to make its name known to potential members.

ACHIEVEMENTS AND PERFORMANCE

Public Information (PI) Activities

The Al-Anon strategy is twofold: to raise awareness of the Al-Anon name and to provide information to potential members and any professionals who may wish to recommend our fellowship. We do this by attending events, giving presentations and meeting outside organisations as well as having a social media presence. Our Facebook page, Twitter and Instagram accounts seem to be helping us connect with younger potential members. A biannual Public Information campaign was launched to the public in May 2023 and focusses on talking about the effects of someone's drinking on loved ones.

Telephone Helpline

Al-Anon provides a 0800 telephone helpline 365 days a year (8am-10pm weekdays, 10am-10pm weekends). The provision of the free telephone helpline in the UK is staffed by volunteers working from home all of whom receive annual training on call handling.

In addition to the helpline, the charity receives distress emails. Al-Anon members have volunteered and have been trained on writing responses to emails.

Website

The website is regularly updated. It has a simple and friendly design, a search facility and is proving to be a popular method for new members and professionals to obtain information.

MEMBER SUPPORT

Groups

Total Group numbers are 687 (2022-2023: 707), of which 14 are active Alateen groups.

Annual Conference

The Annual Conference was held at Hillscourt Hotel, Birmingham in September 2023. This was our first Conference at this venue and was very well received as it was a much more spacious and had superior technical equipment. The full details of the Conference are in the Conference Summary, available to download from the members' website.

Literature

Al-Anon continues to provide an extensive literature list. Callers to the helpline are offered some free leaflets. The daily reader 'Courage to Change' continues to be the largest seller with 2,643 copies sold. A new daily reader 'A Little Time for Myself' is now available to purchase in the UK & Eire and should generate more revenue.

Literature is also distributed via the Information Service—in Belfast. It is not part of Family Groups Limited as it is administered independently. Postage costs to Groups in Eire have increased significantly as Members order directly from the UK.

FAMILY GROUPS LIMITED

Report of the Trustees

TEAM (Together Empowering Al-Anon Members) Events

There have been no events organised this year and the TEAM Committee have asked members to give feedback and ideas on how we can encourage members to participate in service events.

FACTORS AFFECTING ACHIEVEMENTS IN THE YEAR

Like many small charities we continue to experience the effects of the rise in inflation. The office remains understaffed as we struggle to attract office-based workers.

Donations have declined this year, although we have received a number of legacy donations which have helped considerably.

Our website and intranet was updated in line with our IT requirements, and our IT support providers reduced and streamlined to increase speed and efficiency when changes are required.

The total number of in-person Groups declined again this year. Online meetings were first registered within the UK & Eire Service Structure in March 2023, and to date there are 100 online Groups. Our first Virtual Area has been formed with all service roles of the Area Committee filled. It is hoped, we will experience an increase in donations as a result.

VOLUNTEERS

Al-Anon could not exist without its volunteers who operate at every level of the organisation. It would be impossible to calculate the number of volunteer members who give of their time to run groups, Districts and Areas. The strength of volunteering in Al-Anon reflects the gratitude of its members for the help they have found and a desire that this message be available to others.

FINANCIAL REVIEW

The financial position of the charity at the year-end is set out on page 10.

Financial Risks

The major financial risk in the long term is the slow decline in Group numbers leading to a decline in income, coupled with the pressure to control costs whilst improving the service. The Charity has adequate reserves to take a long-term view in developing its role in supporting members and growing the Charity to reach others affected by someone else's drinking.

Reserves Policy

The Trustees of Family Groups Limited consider it prudent to maintain funds at a level which will enable it to meet its future commitments and ensure that there are adequate realisable reserves to fund the Charity's costs for a period of nine to twelve months. This level of reserves takes into account that the Charity receives no funding from external bodies, and is entirely reliant on membership contributions, literature sales and interest received. The cost of running the Charity is defined in the Charity's Reserves Policy as total expenditure less literature, Conference and TEAM costs and was £192,653 (2022-23: £188,566).

Total reserves at the year-end amount to £723,213 (2022-23: £585,912), Designated funds at the year-end amount to £355,218 (2022-23: £340,747) and details of these are set out in note 17.

Free reserves, defined by the Charities Statement of Recommended Practice (Charities SORP) as total reserves less that tied up in functional fixed assets, less mortgage commitments, are £564,229 at 31st March 2024 (2022-23: £435,057) which would cover the cost of running the Charity for the next 12 months.

Financial Performance

Total donations this year were £314,936 (2022-23: £221,048) which included legacy donations of £114,080.

Literature sales increased to £132,390 (2022-23 £90,656).

Expenditure increased to £376,340 (2022-23: £350,097).

FAMILY GROUPS LIMITED

Report of the Trustees

SHORT AND LONGTERM OBJECTIVES

Short Term Objectives

1. Social Media: We will continue to explore the use of social media to communicate with a wider and more diverse audience.
2. Encourage more volunteers to come forward to answer helpline calls and distress emails.
3. Use our media campaign, launched in May 2023, to keep our communications with public, professionals and media fresh and relevant.

Long Term Objectives

The GSB's long-term objective is to maintain the financial stability of the charity and grow the number of Groups and members, thereby helping the still suffering families and friends of alcoholics.

PREPARATION OF THE REPORT

This report of the General Service Board has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006. It was approved, and authorised for issue by the General Service Board on 29th June 2024 and signed on its behalf by:

Angela Lidster
Chairperson

Nicola Davies-Hall
Treasurer

FAMILY GROUPS LIMITED

Independent Examiner's Report to the Trustees of Family Groups Ltd

Independent Examiner's Report to the Trustees of Family Groups Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 9 to 20.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Plumb ACA

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Date

FAMILY GROUPS LIMITED

Statement of Financial Activities (incorporating income and expenditure account) for the year ended 31 March 2024

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	2	314,936	-	314,936	221,048
Charitable activities	3	148,849	-	148,849	102,445
Investments	4	4,787	-	4,787	3,208
Other income		44,769	-	44,769	42,974
Total income and endowments		513,341	-	513,341	369,675
Expenditure on:					
Raising funds		1,802	-	1,802	1,554
Charitable activities	5	374,538	-	374,538	348,543
Total expenditure		376,340	-	376,340	350,097
Net gain on investments	12	300	-	300	(2,737)
Net income/(expenditure)		137,301	-	137,301	16,841
Transfers between funds		-	-	-	-
Net movement of funds		137,301	-	137,301	16,841
Reconciliation of funds					
Total funds brought forward	17	585,912	-	585,912	569,071
Total funds carried forward		723,213	-	723,213	585,912

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

FAMILY GROUPS LIMITED

Balance Sheet as at 31 March 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Property	10	193,340	198,340
Tangible assets	10	4,700	4,343
Investments	12	28,615	28,315
		226,655	230,998
Current Assets			
Stock	11	76,598	71,134
Debtors	13	60,283	61,853
Cash at bank and in hand	14	428,315	286,486
		565,196	419,473
Creditors: Amounts falling due with one year			
	15	43,282	26,074
Net current assets/(liabilities)		521,914	393,399
Creditors: Amounts falling due after one year			
	16	25,356	38,485
Net assets/(liabilities)		723,213	585,912
Unrestricted Funds			
Fixed Assets	17	163,684	155,198
Investment reserve fund	17	191,534	185,549
General fund	17	367,995	245,165
Total Funds		723,213	585,912

For the year ended 31 March 2024 the Charity was entitled to exemption under sections 477 of the Companies Act 2006 relating to small companies. Directors' responsibilities:

- (i) The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476.
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies' subject to the small companies' regime. They were approved, and authorised for issue, by the directors on _____ and signed on their behalf by:

Angela Lidster
 Chairperson

Nicola Davies-Hall
 Treasurer

FAMILY GROUPS LIMITED

Cash Flow Statement for the year ended 31 March 2024

	Notes	2024 £	2023 £
Net cash flow from operating activities	19	155,550	(73,563)
Cash flow from investing activities			
Interest received		2,516	395
Payments to acquire tangible fixed assets		(1,752)	(3,134)
Net cash flow from investing activities		764	(2,739)
Cash flow from financing activities			
Repayment of long term loans		(13,129)	(13,128)
Interest paid		(1,356)	(2,075)
Net cash flow from financing activities		(14,485)	(15,203)
Net increase/(decrease) in cash and cash equivalents		141,829	(91,505)
Cash and cash equivalents at 1 April 2023		286,486	377,991
Cash and cash equivalents at 31 March 2024		428,315	286,486
Cash and cash equivalents consists of:			
Cash at bank and in hand		428,315	286,486
Cash and cash equivalents at 31 March 2024		428,315	286,486

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

1) Accounting Policies

Basis of preparation of financial statements

Family Groups Limited is a company registered in England and Wales. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are set out in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going Concern

There are no material uncertainties about the charity's ability to continue.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Company status

Family Groups Limited is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of guarantee is limited to £1 per member of the Charity.

Fund accounting

The General Fund represents those unrestricted funds which 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. The Investment Reserve fund, representing long-term investments made by the General Service Board, has been designed to ensure that essential Al-Anon services can continue in the event of severe economic recession. The working capital fund has been designated to represent the Charity's resources tied up in fixed assets, stock and debtors to the extent these are not financed by creditors.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the Charity for particular purposes.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income from the sale of goods and services is recognised on delivery.

Income tax recoverable on Gift Aid donations is recognised at the time of receipt of the donations.

Resources expended

All expenditure is accounted for on an accrual's basis. Irrecoverable VAT is included as part of the cost of the expenditure to which it relates. Support costs are allocated to activities as set out in note 5.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Intangible assets

Intangible assets represent website development costs and are amortised over 5 years.

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	- 4 years
Furniture & fittings	- 4 years
Computer equipment	- 5 years
Land & Buildings	- 50 years

Stock

Stock is valued at the lower of cost and net realisable value.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount due after any trade discounts. Prepayments are valued at the amount prepaid net of any discounts.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the obligation can be measured or estimated reliably.

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2) Donations and legacies

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
General donations	171,424	-	171,424	164,520
Gift Aid donations	23,544	-	23,544	27,390
Gift Aid	5,888	-	5,888	6,820
Legacies	114,080	-	114,080	22,318
	314,936	-	314,936	221,048

All income from donations and legacies is unrestricted for the current and prior year.

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

3) Incoming Resources from Activities to further the Charity's Objectives

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
General literature sales	132,390	-	132,390	90,656
Conference and TEAM Events	16,459	-	16,459	11,789
	<u>148,849</u>	<u>-</u>	<u>148,849</u>	<u>102,445</u>

All income from charitable activities is unrestricted for the current and prior year.

4) Investment income

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Interest receivable	2,516	-	2,516	395
Income from investments	5,685	-	5,685	2,239
Exchange gain/(loss)	(3,414)	-	(3,414)	574
	<u>4,787</u>	<u>-</u>	<u>4,787</u>	<u>3,208</u>

All income from investments is unrestricted for the current and prior year.

5) Analysis of expenditure on charitable activities

	Activities undertaken directly	Support costs	2024 Total	2023 Total
	£	£	£	£
Support administration	-	112,844	112,844	110,412
General literature	61,327	62,362	123,689	105,856
Conference and TEAM events	15,454	44,544	59,998	55,675
Telephone helpline	301	8,909	9,210	8,974
Public information activities	494	68,303	68,797	67,626
	<u>77,576</u>	<u>296,962</u>	<u>374,538</u>	<u>348,543</u>

All expenditure on charitable activities was unrestricted for the current and prior year.

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

6) Allocation of support costs

	Support Administration £	General Literature £	Conference and TEAM events £	Telephone Helpline £	Public Information Activities	2024 Total £	2023 Total £
Governance	4,968	2,745	1,961	392	3,007	13,073	11,084
Staff costs	66,456	36,726	26,233	5,247	40,224	174,886	161,326
Pension contributions	1,410	780	557	111	854	3,712	3,213
Volunteer expenses	117	64	46	9	71	307	603
Finance	7,392	4,086	2,918	584	4,475	19,455	15,222
Information technology	6,521	3,604	2,574	515	3,947	17,161	21,285
Office costs	19,595	10,829	7,735	1,547	11,860	51,566	61,990
Depreciation	2,430	1,343	959	192	1,471	6,395	5,941
Professional fees	2,009	1,109	792	158	1,215	5,283	5,518
Other	1,946	1,076	769	154	1,179	5,124	4,387
Total	112,844	62,362	44,544	8,909	68,303	296,962	290,569

*Support costs allocation is based on staff time.

7) Governance costs

	2024 £	2023 £
Trustee expenses	1,182	2,699
AGM and committee meeting costs	9,578	6,317
Independent examiners costs in the current year	1,500	1,450
Other	813	618
	13,073	11,084

No members of the General Service Board received any remuneration (2023: £nil). Members of the General Service Board received reimbursement of expenses for travel costs amounting to £1,182 during the year (2023: £2,699).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023: £nil).

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

8) Employee Remuneration

Payroll Details:	2024	2023
	£	£
Wages and Salaries	166,949	148,391
Social Security Costs	7,537	12,746
Pension Costs	3,712	3,213
Other Staff Costs	444	189
	178,642	164,539

No employee received remuneration of more than £60,000.

The total staff headcount throughout the year was 12 (2023: 7) and the average number of full-time equivalent employees during the year was 9.17 (2023: 7.08).

The total amount of employee benefits received by key management personnel is £49,860 (2023 - £48,602). The charity considers its key management personnel to be the General Secretary, The Chairperson of the Executive Committee, and The Treasurer.

9) Taxation

As a charity, Family Groups Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

10) Tangible Fixed Assets

	Computer Equipment £	Office Equipment £	Furniture & Fittings £	Total £	Long Leasehold Property
Cost					
At 1 April 2023	30,315	9,758	3,123	43,196	245,000
Additions	1,752	-	-	1,752	-
At 31 March 2024	32,067	9,758	3,123	44,948	245,000
Accumulated Depreciation					
At 1 April 2023	25,992	9,738	3,123	38,853	46,660
Charge for the year	1,375	20	-	1,395	5,000
At 31 March 2024	27,367	9,758	3,123	40,248	51,660
Net book value					
At 31 March 2023	4,323	20	-	4,343	198,340
At 31 March 2024	4,700	-	-	4,700	193,340

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

11) Stock

	2024	2023
	£	£
Opening stock at 1 April 2023	71,134	25,263
Movements in stock	5,464	45,871
Closing stock at 31 March 2024	<u>76,598</u>	<u>71,134</u>

12) Investments

	2024	2023
	£	£
Family Groups Limited have non-current investments:		
Market value at 1 April 2023	28,315	31,052
Unrealised gains on investments	300	(2,737)
Disposal of investments	-	-
At 31 March 2024	<u>28,615</u>	<u>28,315</u>

	2024	2024	2023	2023
	Cost	Value	Cost	Value
	£	£	£	£
Santander - Ordinary shares	104	318	104	318
Charity common investment funds:				
M&G - Charifund	7,500	16,345	7,500	15,395
CCLA - COIF Charities Property Fund (Accumulation)	10,000	11,952	10,000	12,602
Total market value at 31 March 2024	<u>17,604</u>	<u>28,615</u>	<u>17,604</u>	<u>28,315</u>

The market value of all quoted investments is stated as at the year-end.

13) Debtors

	2024	2023
	£	£
Trade Debtors	49,305	155
Income Tax Recoverable (Gift Aid)	1,665	1,790
VAT Recoverable	4,249	1,107
Prepayments and accrued income	5,064	4,290
Other debtors	-	54,511
	<u>60,283</u>	<u>61,853</u>

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

14) Cash at bank and in hand

	2024	2023
	£	£
Long Term Deposits:	162,919	157,234
Short Term Deposits	141,572	19,575
Cash at Bank and in Hand	123,824	109,677
	<u>428,315</u>	<u>286,486</u>

15) Creditors: Amounts Falling Due within One Year

	2024	2023
	£	£
Trade Creditors	7,458	4,512
Accruals and deferred income	18,308	8,704
PAYE payable	2,068	2,757
Pension Contributions	787	1,101
Mortgage payment due in next financial year	9,000	9,000
Other creditors	5,661	-
	<u>43,282</u>	<u>26,074</u>

Included in accruals and deferred income is £10,994 of deferred income. This relates to conference income for 2024/25.

16) Creditors: Amounts Falling Due After One Year

	2024	2023
	£	£
Mortgage	149,500	149,500
Mortgage Repayment Control Account	(115,144)	(102,015)
Reclassification of mortgage as current liability	(9,000)	(9,000)
	<u>25,356</u>	<u>38,485</u>

Amounts repayable by instalments which fall due after 5 years are nil (2023: nil). The total value of secured liabilities is £34,356 (2023: £47,485).

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

17) Movement in Funds

Current Year:	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers and investment gains/ (losses) £	At 31 March 2024 £
Restricted Funds	-	-	-	-	-
Designated Funds					
Investment Reserve	185,549	-	-	5,985	191,534
Fixed Assets	155,198	-	-	8,486	163,684
General fund	245,165	513,341	376,340	(14,171)	367,995
Unrestricted Funds	585,912	513,341	376,340	300	723,213

*The designated investment reserve represents funds invested in long term deposits (see note 14) and investments (see Note 12).

Prior Year:	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers and investment gains/ (losses) £	At 31 March 2023 £
Designated Funds					
Investment Reserve	186,047	-	-	(498)	185,549
Fixed Assets	144,878	-	-	10,320	155,198
General fund	238,146	369,675	350,097	(12,559)	245,165
Unrestricted Funds	569,071	369,675	350,097	(2,737)	585,912

18) Analysis of net assets between funds

Current Year:	Unrestricted funds £	Restricted funds £	Unrestricted Funds Total £
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets, net of long term mortgage liability	172,684	-	172,684
Investments	28,615	-	28,615
Current assets	565,196	-	565,196
Creditors: amounts falling due within one year	(43,282)	-	(43,282)
	723,213	-	723,213

FAMILY GROUPS LIMITED

Notes to the Financial Statements for the year ended 31 March 2024

Prior Year:	Unrestricted funds	Restricted funds	Unrestricted Funds Total
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets, net of long term mortgage liability	164,198	-	164,198
Investments	28,315	-	28,315
Current assets	419,473	-	419,473
Creditors: amounts falling due within one year	(26,074)	-	(26,074)
	<u>585,912</u>	<u>-</u>	<u>585,912</u>

19) Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net income/(expenditure) for year/period	137,301	16,841
Interest receivable	(2,516)	(395)
Interest payable	1,356	2,075
Depreciation and impairment of tangible fixed assets	6,395	5,942
(Gains)/losses on investments	(300)	2,737
(Increase)/decrease in stock	(5,464)	(45,871)
Decrease/(increase) in debtors	1,570	(40,349)
Increase/(decrease) in creditors	17,208	(14,543)
Net cash flow from operating activities	<u>155,550</u>	<u>(73,563)</u>