

Registration number 04327851
Charity Commission Reference Number 1089877

**DUTTON
MOORE**

Chartered Accountants
& Business Advisers

**Families for Individual Needs and Dignity
Company limited by guarantee**

Directors' report and financial statements

for the year ended 30 November 2013

**Families for Individual Needs and Dignity
Company limited by guarantee**

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Families for Individual Needs and Dignity
Company limited by guarantee

Charity information

Charity number: 1089877
Company number: 04327851

Trustees

| | |
|--------------------|--------------|
| C. Hodgson – Chair | L. Nicholson |
| P. J. Harris | J. Carden |
| L. Anstess | S. Hart |
| S. A. Stoakes | J. Phillips |
| | J. Wells |

Chief Executive: G. Poole

Registered office
13 New Walk
Beverley
East Yorkshire
HU17 7AE

Contact Address:
The Chandler Centre
Belprin Road
Swinemoor Lane
Beverley
HU17 OLN
Tel: 01482 881466
Email: info@findcharity.org.uk
Web site: www.findcharity.co.uk

Auditors:
Dutton Moore
Aldgate House
1-4 Market Place
Hull
HU1 1RS

Bankers:
NatWest Bank
60 Market Place
Beverley
East Yorkshire
HU17 8AH

Families for Individual Needs and Dignity
Company limited by guarantee

Directors'/Trustees' report
for the year ended 30 November 2013

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006 present their report with the financial statements of the charity for the year ending 30th November 2013.

Directors

The directors who served during the year are as stated below:

P J Harris
L Nicholson
L Anstess
C Hodgson – Chair
S A Stoakes
P J Marin (resigned 29.10.13)
J Carden (appointed 14.04.13)

On 1 December 2013, the following people joined as Trustees: S Hart, J Phillips and J Wells.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Families for Individual Needs and Dignity (FiND) is a company limited by guarantee which is governed by its Memorandum and Articles of Association dated 23rd November 2001. It is a charity registered with the Charities Commission.

Recruitment and appointment of new Trustees

As per the Articles of Association, one third of Trustees will automatically retire at the annual general meeting and can be reappointed. As required new Trustees can be invited to join the board during the course of the year. This may be to add skills to the Trustee board or to fill vacancies due to resignation or retirement. The charity seeks parents of young people with disabilities to become Trustees, however if a particular skill set is required then these may be sought from people who are not parents of disabled young people. New Trustees will be formally elected at the annual general meeting.

Induction and training of new Trustees

Potential new Trustees will be invited to a Trustees meeting, and to visit the charities services in order to understand how the charity operates. If they then wish to join they will be given an induction pack which includes all recent Trustee meeting minutes and other appropriate literature, which includes a resume of the role and responsibilities of Trustees. Further training is encouraged for all Trustees on an on-going basis.

Organisational structure

The Trustee board meets at least four times per year to review the on-going performance of the charity, its financial position, and how it is meeting its objectives. Strategy and future developments are regularly discussed.

The Trustee board operates subcommittees as required and at the present time has a subcommittee for fund raising and in early 2014 established one focusing on governance of our quality standards.

The day-to-day running of the charity, and the implementation of the Trustees' policies and objectives, is delegated to the Chief Executive and the senior management team. The key role of this team is the effective running of services and it operates under guidelines set out by the Trustees.

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Directors'/Trustees' report
for the year ended 30 November 2013

Wider network

The charity welcomes close links with other organisations working in the same field, and has worked closely with a range of providers. We are also developing close working relationships with local charities, East Riding of Yorkshire Council, Hull City Council and colleagues in Humber Mental Health Foundation Trust.

Risk management

The Trustees have a duty to identify and review risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The charity undertakes an annual risk review to identify the level of existing risks, identify any new ones, and to ensure a management plan is in place. The management team are tasked with ensuring that this plan is followed and that the charity is compliant with health and safety and other important legislation.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims of the charity are to provide services which enable people with severe learning disabilities and autism to:

- Improve the quality of life
- Achieve a greater level of independence
- Maximise their personal, social and communication skills
- Engage in lifelong learning through individual programmes to meet their needs
- Engage in stimulating activities to improve their skills
- Learn to manage and improve their emotional health and well-being
- Engage in their community and access community resources

The Trustees regularly review the charities activities to ensure these objectives are being met (see achievements and performance below).

Significant activities

The objectives of the charity are met by offering day services and activities to the students, both during school holidays for the younger students and throughout the year for the older ones.

FiND1

This service offers stimulating and fun activity days during the school holidays and half term periods to young people with learning disabilities aged 12+. The service makes a charge of £25.00 per day as from February 2013 but donations or contributions are sought in order to help fund the remaining costs of the service. The normal venue for FiND1 is All Saints Parish Hall, North Ferriby.

FiND2

This service, which commenced in May 2010, is based at the Chandler Centre in Beverley. It is a year-round service providing lifelong learning and skills development to assist adults with severe learning disabilities achieve optimum independence, based on their individual needs. The running costs of this service are met by the students who pay using their personal budgets/direct payments.

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for the year ended 30 November 2013

FiND3

This service opened its doors in September 2011 and is based at Miriam House in Hessle. It offers a service for adults aged 16+ with autistic spectrum condition and learning disabilities. Find3 provides an autism friendly environment where individualised social and communication programmes promote self-esteem and inclusion through home management and skills training. As with FiND2 the running costs of this service are met by the students using their personalised budgets/direct payments to fund this.

FiNDERS

This service is a social club open to all FiND students. Established in January 2013, this club currently operates on Wednesday nights at FiND3 in Hessle each week and has been a great success with 12-14 students attending each week. Activities include playing pool, drumming, arts and crafts, listening to music and playing computer games. Due to its popularity, FiNDERS began to provide a similar service in Beverley starting in April 2014.

Matthew's Hub

FiND started planning for this service early in 2013 when it became clear there was a huge demand for a service to cater for people with Asperger's Syndrome and high functioning autism. The charity was able to raise funds to research this idea further and opened the doors to the new service, Matthews Hub, in January 2014. It aims to provide a range of services including advice and advocacy; signposting to work or volunteering; social and networking opportunities. The service operates from premises in Hull and also has an online and social networking presence. Currently there are 30 people interacting with the service but it is expected that this will grow.

Public benefit statement

With regard to the charity's activities and achievements during the year, the directors/Trustees are of the opinion that it has fulfilled its charitable purposes of the provision of day/respite care, education and training of young people with severe and profound disabilities. Due to the local nature of the charity the beneficiaries are from the local area, although no geographical restriction is imposed on beneficiaries.

The commitments of the charity include providing subsidised day activities and social activities to young people with severe learning disabilities during school holidays (FiND1). The additional cost of this is met by a small charge and the charity's fund raising activities.

In addition the charity is committed to extending its services to provide for the students as they get older, which is illustrated by the charities opening of FiND2, FiND3 and Matthew's Hub over the last four years. Whilst these services may be chargeable, the cost of setting them up, including capital costs, has been found from the charity's resources, donations and grants.

The setting up of the FiND services has greatly increased the choice of activities available in the community for people with severe learning disabilities and autism.

The Trustees are therefore of the opinion that they have complied with the duty in Section 17(5) of the Charities Act, 2011 with regard to public benefit guidance published by the Charity Commission.

**Families for Individual Needs and Dignity
Company limited by guarantee**

**Directors'/Trustees' report
for the year ended 30 November 2013**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has undergone major growth over the past three years and now supports 65 students overall, employs 58 staff and had incoming resources of £757,110 in this reported year.

The age limit at FiND1 has reduced to 12 years of age, and as a result the service has seen a strong growth in numbers to 21 students with many new faces. This service provides some continuity of activities for young people during the long school holidays, and the mix of fun with meaningful activities has proved a winner with our students and their families.

FiND2 is now very well established and has a total of 26 students. The premises were expanded during the year, and this has allowed more individual and small group activities, which are aimed at meeting students individual needs.

FiND3 has continued to grow in terms of numbers of students and in the range and quality of activities that are offered. The service now supports 18 students and outcomes are measured on a regular basis.

FiNDERS has the goal of providing social activities in an evening, where very few alternatives exist in the community. This has proved very popular with about 14 students attending each session.

FiND adopted a person-centred approach in relation to all our services and operations, including: planning; student reviews; care plans; practice; supervision; and recruitment. We are working towards achieving the best match possible between those who are paid and those who use our services.

The charity has an appropriate management structure with its Chief Executive Gill Poole supported by a Senior Manager, Louise Thompson and an Administration Manager, Lesley Kidd. The team has been supplemented by a Clinical Psychologist Peter Oakes. The Trustees believe that an excellent executive team has been established which allows the services of FiND to grow and develop in a sustainable and professional manner.

Our staff are at the core of our service delivery and Trustees are enormously proud of the dedication, hard work and professionalism of our staff team. The charity encourages and supports the ongoing personal development of its staff.

FINANCIAL REVIEW

Financial performance

This last year was one of continued growth in provision of services and a wider delivery of our charitable propose, income grew to £757,110 from £631,035 in 2012.

The Statement of Financial Activities shows net incoming resources for the year of £63,011 (2012: £144,764), which the Trustees consider to be a creditable achievement in yet another year of growth.

Families for Individual Needs and Dignity
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Directors'/Trustees' report
for the year ended 30 November 2013

The surplus reduced in the 2013 financial year as was expected, but with the benefit of the 2012 surplus, the Trustees will be able to invest in continuous training of the staff to ensure they are equipped to care for the complex needs of the students and to develop additional services for people with autism and learning difficulties. The Trustees will also be able to re-assess the charity's reserves policy so that it is more in keeping with its current scale and nature of operations.

Reserves policy

The Trustees have increased the unrestricted reserve target for the charity. The current target is £75,000 with an aspiration of raising this to £100,000 within two years. The previous reserves policy was to maintain unrestricted cash reserve of approximately £50,000. Unrestricted cash reserves at the end of the financial year stood at £113,555. Given the expansion of the charity's activities, the policy is now under review.

Fund raising

In order to continue to offer the FiND1 service, or to invest capital in the expansion of FiND2 and FiND3, or to develop new services such as Matthew's Hub, the charity needs to continually raise funds. In order to assist with this it has established a fund raising subcommittee of the main Trustee board, whose role is to help raise the significant sums required.

During the year significant sums have been donated, in particular £55,000 from Simone Battye and Deflog VQ Trust to support the establishment of Matthew's Hub.

The Trustees of FiND are very grateful for all donations, large and small, received during the year. This generosity makes a huge difference to the people who use our services.

Statement of directors'/Trustees' responsibilities

Company law requires the directors/Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these financial statements, directors/Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures, disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.


The directors/Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In addition to the general duties of directors specified in section 170 to 177 of the Act, the directors/Trustees are responsible for ensuring that the company complies with laws and regulations applicable to its activities, and for establishing arrangements designed to prevent any non-compliance with laws and regulations and to detect any that occur.

**Families for Individual Needs and Dignity
Company limited by guarantee
Directors'/Trustees' report
for the year ended 30 November 2013**

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board on 26 August 2014 and signed on its behalf by



.....
**C Hodgson - Chair
Director**

Families for Individual Needs and Dignity
Company limited by guarantee

Independent auditor's report to the Trustees of
Families for Individual Needs and Dignity

We have audited the financial statements of Families for Individual Needs and Dignity for the year ended 30th November, 2013 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view.

The Trustees have elected for the financial statements to be audited in accordance with the Charities Act, 2011 rather than the Companies Act, 2006. Accordingly we have been appointed as auditor under Section 144 of Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**Families for Individual Needs and Dignity
Company limited by guarantee**

**Independent auditor's report to the Trustees of
Families for Individual Needs and Dignity (Continued)**

Opinion on the financial statements


In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th November, 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you, if in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.


Dutton Moore
Chartered Accountants
Aldgate House
1-4 Market Place
Hull
HU1 1RS

Date: 27 August 2014

Dutton Moore is eligible to act as an auditor in terms of Section 1212 of the Companies Act, 2006.

**Families for Individual Needs and Dignity
Company limited by guarantee**

**Statement of financial activities
(Including income and expenditure account)
for the year ended 30 November 2013**

| | Note | Continuing Operations | | | 2012 £ |
|--|-----------|-----------------------|---------------------------|----------------|----------------|
| | | Restricted £ | 2013 Unrestricted £ | Total £ | |
| Incoming resources | | | | | |
| Incoming resources from generated funds: | | | | | |
| Voluntary income | | 61,600 | 20,680 | 82,280 | 106,828 |
| Activities for generating funds | | - | 1,895 | 1,895 | 5,121 |
| Investment income | | - | 16 | 16 | 7 |
| Incoming resources from charitable activities | | - | 669,851 | 669,851 | 518,482 |
| Other incoming resources | | - | 3,068 | 3,068 | 597 |
| | | ----- | ----- | ----- | ----- |
| Total incoming resources | 2 | 61,600 | 695,510 | 757,110 | 631,035 |
| | | ----- | ----- | ----- | ----- |
| Resources expended | | | | | |
| Costs of generating funds: | | | | | |
| Costs of generating voluntary income | 5b | - | 645 | 645 | 1,924 |
| Charitable activities | 5a | - | 686,833 | 686,833 | 478,442 |
| Governance costs | 5c | - | 6,621 | 6,621 | 5,905 |
| | | ----- | ----- | ----- | ----- |
| Total resources expended | | - | 694,099 | 694,099 | 486,271 |
| | | ----- | ----- | ----- | ----- |
| Net incoming/(outgoing) resources, before transfers | | 61,600 | 1,411 | 63,011 | 144,764 |
| Transfers | 15 | (7,953) | 7,953 | - | - |
| | | ----- | ----- | ----- | ----- |
| Net movement in funds | | 53,647 | 9,364 | 63,011 | 144,764 |
| Total funds brought forward | | 1,500 | 301,015 | 302,515 | 157,751 |
| | | ----- | ----- | ----- | ----- |
| Total funds carried forward | | 55,147 | 310,379 | 365,526 | 302,515 |
| | | ===== | ===== | ===== | ===== |

The company has no other recognised gains or losses and accordingly no separate statement of total recognised gains and losses has been prepared.

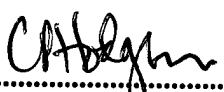
**Families for Individual Needs and Dignity
Company limited by guarantee
Registration number 04327851**

**Balance sheet
as at 30 November 2013**

| | Notes | 2013 | | 2012 | |
|---|-------|----------|---------|----------|---------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 6 | | 188,671 | | 131,359 |
| Current assets | | | | | |
| Debtors | 7 | 67,631 | | 84,203 | |
| Cash at bank and in hand | | 168,697 | | 157,786 | |
| | | ————— | | ————— | |
| | | | 236,328 | | 241,989 |
| Creditors: amounts falling due within one year | 8 | (59,473) | | (70,833) | |
| Net current assets | | | 176,855 | | 171,156 |
| Total assets less current Liabilities | | | ————— | | ————— |
| | | | 365,526 | | 302,515 |
| Net assets | | | ————— | | ————— |
| | | | 365,526 | | 302,515 |
| Reserves | | | | | |
| Restricted reserves | 9 | | 55,147 | | 1,500 |
| Unrestricted reserves | 9 | | 310,379 | | 301,015 |
| | | | ————— | | ————— |
| Total charity funds | 10 | | 365,526 | | 302,515 |
| | | | ————— | | ————— |

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 26 August 2014 and signed on its behalf by:


.....
C.Hodgson Chair
Director

The notes on pages 12 to 18 form an integral part of these financial statements.

Families for Individual Needs and Dignity
Company limited by guarantee

Notes to the financial statements
for the year ended 30 November 2013

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board. They have been prepared to comply with Statement of Recommended Practice 'Accounting by Charities', and using the formats prescribed by the 2006 Companies Act.

The company has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small company.

1.2. Incoming resources

Incoming resources are the amounts receivable by the company from charitable donations during the year and from fees due for the provision of services pursuant to its charitable objectives.

Legacies are reflected in the accounts at the time when entitlement to the monies and the amount is known with reasonable certainty.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

| | | |
|-------------------------------------|---|--|
| Leasehold properties | - | Straight line over the life of the lease |
| Fixtures, fittings and equipment | - | 25% per annum straight line |
| Motor vehicles | - | 25% per annum on written down value |

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.5. Taxation

The company is a registered charity and is therefore not liable to Corporation Tax on its results for the year. Therefore no provision for deferred taxation will arise. The company is not registered for VAT and accordingly irrecoverable VAT is treated as part of the corresponding cost.

1.6 Expenditure allocation

Direct costs, including salaries, are allocated to activity streams as incurred. Support costs which can also be identified as relating to specific activities are similarly split. Any remaining support costs are apportioned on the basis of time spent or usage made, whichever is the most appropriate.

**Families for Individual Needs and Dignity
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2. Incoming resources

The total incoming resources of the charity for the year, all of which arise in the UK, are made up as follows:-

| | FiND1 | FiND2 | FiND3 | Other | 2013 | 2012 |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | £ | £ | £ | £ | Total | Total |
| | | | | | £ | £ |
| Voluntary income | 13,334 | 2,598 | 1,421 | 3,327 | 20,680 | 85,273 |
| Activities for generating funds | - | 430 | 456 | 1,009 | 1,895 | 5,121 |
| Income from charitable activities | 10,525 | 260,860 | 396,680 | 1,786 | 669,851 | 518,482 |
| Investment income | - | - | - | 16 | 16 | 7 |
| Other | - | - | - | 3,068 | 3,068 | 597 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | 23,859 | 263,888 | 398,557 | 9,206 | 695,510 | 609,480 |
| Voluntary income – Restricted | - | 2,500 | 4,100 | 55,000 | 61,600 | 21,555 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| | 23,859 | 266,388 | 402,657 | 64,206 | 757,110 | 631,035 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

3. Operating surplus

| | 2013 | 2012 |
|--|-------------|-------------|
| | £ | £ |
| Operating surplus is stated after charging: | | |
| Depreciation and other amounts written off tangible assets | 46,718 | 21,125 |
| Operating lease rentals | | |
| - Land and buildings | 36,083 | 39,075 |
| Audit/Independent examination fees | 6,119 | 5,400 |
| | <hr/> <hr/> | <hr/> <hr/> |

The charity paid £756 (2012 - £756) during the year for public liability and trustees liability risks insurance. The trustees received no remuneration. Expenses of £502 were re-imbursed during the year.

**Families for Individual Needs and Dignity
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**Notes to the financial statements
for the year ended 30 November 2013**

4. Employees

Number of employees

The average monthly numbers of employees
(excluding the directors/trustees) during the year were:

| | 2013 | 2012 |
|-----------------------------|-----------------------|-----------------------|
| | Number | Number |
| FIND 2 and 3 staff | 47 | 29 |
| Administration | 3 | 2 |
| | <u>50</u> | <u>31</u> |
| | <u><u>50</u></u> | <u><u>31</u></u> |
| Employment costs | 2013 | 2012 |
| | £ | £ |
| Wages and salaries | 471,957 | 311,989 |
| Social security costs | 30,327 | 20,817 |
| | <u>502,284</u> | <u>332,806</u> |
| | <u><u>502,284</u></u> | <u><u>332,806</u></u> |

5.a) Expenditure on charitable activities

| | FiND1 | FiND2 | FiND3 | Other | 2013 | 2012 |
|---|----------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | Total | Total |
| | £ | £ | £ | £ | £ | £ |
| Human resources | 15,755 | 251,008 | 251,276 | - | 518,039 | 348,878 |
| Activity costs | 2,796 | 5,665 | 7,316 | - | 15,777 | 13,585 |
| | <u>18,551</u> | <u>256,673</u> | <u>258,592</u> | <u>-</u> | <u>533,816</u> | <u>362,463</u> |
| | <u><u>18,551</u></u> | <u><u>256,673</u></u> | <u><u>258,592</u></u> | <u><u>-</u></u> | <u><u>533,816</u></u> | <u><u>362,463</u></u> |
| Support costs | | | | | 2013 | 2012 |
| | FiND1 | FiND2 | FiND3 | Other | Total | Total |
| | £ | £ | £ | £ | £ | £ |
| Premises | 2,751 | 41,715 | 42,356 | - | 86,822 | 66,550 |
| Management expenses | 933 | 3,091 | 4,805 | 9,672 | 18,501 | 16,702 |
| Human resources | 65 | 6,595 | 3,685 | 3,775 | 14,120 | 9,794 |
| Information technology | 70 | 4,008 | 4,447 | - | 8,525 | 1,808 |
| Finance | 2,693 | 19,279 | 3,077 | - | 25,049 | 21,125 |
| | <u>6,512</u> | <u>74,688</u> | <u>58,370</u> | <u>13,447</u> | <u>153,017</u> | <u>115,979</u> |
| | <u><u>6,512</u></u> | <u><u>74,688</u></u> | <u><u>58,370</u></u> | <u><u>13,447</u></u> | <u><u>153,017</u></u> | <u><u>115,979</u></u> |
| Total charitable expenditure | 25,063 | 331,361 | 316,962 | 13,447 | 686,833 | 478,442 |
| | <u><u>25,063</u></u> | <u><u>331,361</u></u> | <u><u>316,962</u></u> | <u><u>13,447</u></u> | <u><u>686,833</u></u> | <u><u>478,442</u></u> |

**Families for Individual Needs and Dignity
Company limited by guarantee**

**Notes to the financial statements
for the year ended 30 November 2013**

5.b) Costs of generating voluntary income

| | FiND1 | FiND2 | FiND3 | Other | 2013 Total | 2012 Total |
|----------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ | £ | £ |
| Event expenses | - | 645 | - | - | 645 | 1,924 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

5.c) Governance costs

| | 2013 £ | 2012 £ |
|------------------------------------|-------------------|-------------------|
| Audit and accountancy fees | 6,119 | 5,400 |
| Trustees' expenses and other costs | 502 | 505 |
| | <u> </u> | <u> </u> |
| | <u>6,621</u> | <u>5,905</u> |

| 6. Tangible fixed assets | Motor Vehicles £ | Short leasehold property £ | Fixtures, fittings and equipment £ | Total £ |
|---------------------------------|---------------------------------|---|---|--------------------|
| Cost | | | | |
| At 1 December 2012 | 34,665 | 111,176 | 30,083 | 175,924 |
| Additions | - | 29,908 | 74,122 | 104,030 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 30 November 2013 | 34,665 | 141,084 | 104,205 | 279,954 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Depreciation | | | | |
| At 1 December 2012 | 2,351 | 26,355 | 15,859 | 44,565 |
| Charge for the year | 8,079 | 21,669 | 16,970 | 46,718 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 30 November 2013 | 10,430 | 48,024 | 32,829 | 91,283 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Net book values | | | | |
| At 30 November 2013 | 24,235 | 93,060 | 71,376 | 188,671 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| At 30 November 2012 | 32,314 | 84,821 | 14,224 | 131,359 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

**Families for Individual Needs and Dignity
Company limited by guarantee**

**Notes to the financial statements
for the year ended 30 November 2013**

| | | | |
|--|-------------------|---------------------|--------------|
| 7. Debtors | 2013 | 2012 | |
| | £ | £ | |
| Trade debtors | 62,773 | 79,779 | |
| Prepayments and accrued income | 4,858 | 4,424 | |
| | <hr/> | <hr/> | |
| | 67,631 | 84,203 | |
| | <hr/> <hr/> | <hr/> <hr/> | |
| | | | |
| 8. Creditors: amounts falling due within one year | 2013 | 2012 | |
| | £ | £ | |
| Trade creditors | 2,030 | 8,249 | |
| Other creditors | 10,372 | 1,201 | |
| Accruals | 10,290 | 7,617 | |
| Deferred income | 36,781 | 53,766 | |
| | <hr/> | <hr/> | |
| | 59,473 | 70,833 | |
| | <hr/> <hr/> | <hr/> <hr/> | |
| | | | |
| 9. Reserves | Restricted | Unrestricted | Total |
| | reserves | reserves | £ |
| | £ | £ | |
| At 1 December 2012 | 1,500 | 301,015 | 302,515 |
| Surplus for the year | 53,647 | 9,364 | 63,011 |
| | <hr/> | <hr/> | <hr/> |
| At 30 November 2013 | 55,147 | 310,379 | 365,526 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

**Families for Individual Needs and Dignity
Company limited by guarantee**

**Notes to the financial statements
for the year ended 30 November 2013**

| | | | |
|---|------------------------|-------------|-------------|
| 10. Reconciliation of movements in total charity funds | | 2013 | 2012 |
| | | £ | £ |
| | Surplus for the year | 63,011 | 144,764 |
| | Opening members' funds | 302,515 | 157,751 |
| | | <hr/> | <hr/> |
| | Closing members' funds | 365,526 | 302,515 |
| | | <hr/> <hr/> | <hr/> <hr/> |

11. Financial commitments

At 30 November 2013 the company had annual commitments under non-cancellable operating leases as follows:

| | | |
|----------------------------|---------------------------|-------------|
| | Land and buildings | |
| | 2013 | 2012 |
| | £ | £ |
| Expiry date: | | |
| Between one and five years | 36,000 | 36,000 |
| In over five years | - | - |
| | <hr/> | <hr/> |
| | 36,000 | 36,000 |
| | <hr/> <hr/> | <hr/> <hr/> |

12. Related party transactions

The company rented premises from Hodgson Sealants Limited, a company in which the director C. Hodgson is a director and shareholder, at an annual rental of £16,000. A further £7,016 was paid in connection with costs associated with the property.

The Chief Executive was paid £10,800 for consultancy during the period.

In accordance with S229(f) of the Charity SORP disclosure has not been made of related party transactions where the related party receives the services of the Charity as part of a wider beneficiary class and on the same terms as other members of that class.

13. Company limited by guarantee

The company is limited by guarantee. The liability of the members to contribute in the event of the company being wound up is limited to £1 per member. The trustee group comprise the members and are automatically elected to membership upon appointment as a trustee. Upon resignation or retirement they are deemed to have resigned as a member. At the balance sheet date there were 7 members.

**Families for Individual Needs and Dignity
Company limited by guarantee**

**Notes to the financial statements
for the year ended 30 November 2013**

14. Restricted Funds

The restricted funds represent unspent donations in respect of the following activities:

| | 2013 | 2012 |
|---------------|-------------|-------------|
| | £ | £ |
| FiND 2 | - | 825 |
| FiND 3 | 147 | 675 |
| Matthew's Hub | 55,000 | - |
| | <hr/> | <hr/> |
| | 55,147 | 1,500 |
| | <hr/> <hr/> | <hr/> <hr/> |

15. Transfers

During the year grants totalling £2,500 and £4,100 were received towards the cost of equipment at the FiND 2 and FiND 3 premises respectively. £3,642 of this money was spent during the year in respect of FiND 2 and £4,628 in respect of FiND 3. Having satisfied the conditions of the grants, the funds have been transferred to unrestricted funds, along with expended funds from the previous year, leaving £147 unspent in respect of FiND 3.

16. Asset allocation

Cash at bank and in hand includes £55,147 in relation to restricted funds. All other assets and liabilities are unrestricted.