

FORWARD DAY CENTRE LIMITED

England & Wales · Charity number 1071829

Details

Other names	FORWARD & FUTURES, FORWARD DAY CENTRE LIMITED
Status	Registered
Legal form	Charitable company
Company number	03584750
Registered	1998-10-05
Register	View on the Charity Commission register

Contact

Address	Forward Day Centre Millfleet King's Lynn PE30 5EG
Phone	01553776910
Email	office@forwarddc.org.uk
Website	www.forwarddc.org.uk

Activities

Objects: THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN KING'S LYNN AND THE SURROUNDING AREA

Activities: The Charity aims are the relief and support of vulnerable people, including those with learning or physical disabilities or difficulties, mental health problems, or sensory impairment and those who support or care for them, living in the Counties of Norfolk, Suffolk, Cambridgeshire, Lincolnshire, Hertfordshire and Bedfordshire, and to enable them to lead the lives they choose in the community.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** People With Disabilities

Geography

- **Area of benefit:** KING'S LYNN AND THE SURROUNDING AREA
- Cambridgeshire
- Lincolnshire
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,556,397	£1,623,140	£879,129	54
2024-03-31	£1,364,927	£1,454,914	£945,872	48
2023-03-31	£1,232,565	£1,190,461	£1,035,859	45
2022-03-31	£781,734	£655,157	£993,755	44
2021-07-31	£1,126,126	£1,017,058	£867,177	47

Trustees

Name	Role	Appointed
RICHARD PORTHAM	Chair	2012-05-11
ALEXANDRA MARY HODSON		2016-11-30
PETER BROWN		2016-10-24
Patricia Jane Morton		2024-10-30

FORWARD DAY CENTRE LIMITED

England & Wales - Charity number 1071829

Accounts

Registered number: 03584750
Charity number: 1071829

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

FORWARD DAY CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Portham P Brown A Hodson P Morton	(Appointed 30 October 2024)
Senior management	S Fuller S Jennings J Denney	CEO Service Manager Operations Manager
Company registered number	03584750	
Charity registered number	1071829	
Registered office	St. Margarets Millfleet King's Lynn Norfolk PE30 5EG	
Auditor	Whitings LLP Greenwood House Greenwood Court Skyliner Way Bury St Edmunds Suffolk IP32 7GY	
Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN	
Solicitors	Fraser Dawbarns LLP 21 Tuesday Market Place King's Lynn Norfolk PE30 1JW	

FORWARD DAY CENTRE LIMITED

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FORWARD DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees (who are also directors of the charitable company for the purposes of the company law) present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Mission Statement

"To empower, enable and support vulnerable people, especially those with learning disabilities, and those they interact with, so they can lead the life they choose within the community."

Forward Aims

- To enable Members to be independent,
- To support Members towards employment,
- To empower Members to consider options and make choices,
- To involve Members in their local community,
- To enable Members to be in control of their lives,
- To always take care of the people around us.

Forward Objectives

- To develop and deliver a diverse programme of activities to support Members to achieve their individual goals,
- To listen to Members' opinions and requests and enable their opinions to be heard,
- To be aware of the different ways Members communicate and to communicate by the most appropriate means for each individual,
- To provide suitable and varied environments with level access, specialised equipment and adaptations where needed,
- To support Members in a person-centred way and tailor learning to support their individual needs,
- To employ a diverse, innovative and skilled workforce to support Members to achieve their personal goals,
- To provide the necessary training to provide the skills the workforce requires,
- To support Members to travel independently by using public transport,
- To support Members towards independence in money handling skills,
- To consult and consider Members' and staff opinions on service changes and new projects,
- To ensure Members are consulted and their opinions listened to before making company decisions,
- Tackling disadvantage and discrimination to bring about permanent and positive change,
- To advocate for Members when necessary,
- To work in partnership with parents, carers and other outside agencies,
- To provide a safe service,
- To encourage a culture where Members and staff can express themselves and report any concerns they have, including a robust safeguarding and whistleblowing policy,
- To provide a series of social events and times for relaxation.

FORWARD DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our Values

- Providing the best for Members,
- Opportunity - with no prejudices or limits being set on Members' potentials,
- Communication - a basic human right; we will make sure that everyone's way of communicating is valued,
- Dignity and Respect - supporting Members in a confidential and dignified manner that respects their beliefs, preferences, values and culture,
- Equality and Diversity - ensuring Members are treated fairly and equally, specific to their needs and choices including areas of race, gender, disability, religion or belief, sexual orientation and age,
- Inclusive - supporting Members to be part of their local community,
- Innovation, Empowerment and Determination - to enable Members to succeed,
- Listening - to develop our services in accordance with Members' needs and wishes,
- Quality and Accountability - throughout the organisation,
- Partnership - respecting and working with other organisations.

Public benefit

The Trustees have had due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

The Trustees are of the belief that public benefit is provided by the charity for the advancement of education and relief of those in need by ill-health, disability or other disadvantage.

FORWARD DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Achievements

Forward continues to cater for a broad range of needs and aspirations for its service user Members by promoting choice, independence and challenging attitudes that discriminate against people with disabilities. One of our Members, Sasha, has approached the Borough Council of Kings Lynn to stop cars parking on the pavement near Millfleet, so that wheelchairs and pushchairs don't have to divert onto a busy road to get past the cars. Consequently, the Council have informed us that concrete posts have been ordered and should be put in place towards the end of 2026. After a successful campaign to promote the continuing use of cash in shops and cafes in our local area, another Member, Reece, was supported to travel to London to talk to a Government Select Committee on the impact of a cashless society. Many of the shops and cafes in Kings Lynn now display one of our campaign stickers.

Forward has created a kitchen to enable Members to make confectionery to sell in our shop, provide work experience and increase shop profits.

Donations

Forward has benefited from the generosity of local West Norfolk people during this period in the form of donations and by attending our fund-raising events. We would like to thank everyone who kindly donated money to the charity or supported our projects through grants, awards or donations. Your kindness and support do make a huge difference to the people we support and enables members to progress, accomplish and experience new activities. We would like to thank the following;

- West Acre Fete
- Millfleet Shop - Collection Pots
- West Norfolk Wins
- The Spiritualist Church of Snettisham
- Adrian Flux
- TK Maxx
- The Rotary Club

We would like to make special mention of our member of staff Sally Beadle, who ran the London Marathon to raise money for Forward. Sally is a dedicated member of staff, who always puts others before herself, and this time she definitely went the extra mile.

FORWARD DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The outlook for the sector remains bleak and Forward had to focus on making some difficult decisions for the future. Financial constraints continued to impact on Norfolk County Council (NCC), which remains Forward's single most important commissioner. In addition, Government decisions on taxation continued to be an ongoing challenge, with the costs of materials and labour exponentially increasing, whilst the sector is still experiencing a scarcity of people applying to work in care, making recruitment more difficult. In January, we received notice that NCC would only support a 5.90% uplift for day services, which would not cover the proposed increase in employees' national insurance contributions and the increase in the minimum wage. NCC also indicated that they wanted to pay less for some contracts.

Despite all these challenges, Forward continues to thrive and deliver excellent services, improving the quality and variety of activities that we offer Members, and developing services through having meaningful conversations with social services, families and carers.

Forward continues to work with our Staff Team to increase wellbeing and promote equality, diversity, and inclusion. We continue to embrace new innovative technologies and actively look for ways we can support our members that are further suited to their needs.

Although the immediate future poses some significant challenges for us to overcome, we have a superb team of Staff, with strong values who continuously develop Forward to learn and improve, maximising the impact we have on the lives of Members.

During this period, our strategic objectives continue to be;

- Our Focus on the Aspirations and Needs of Members,
- Sustainability,
- Growing our Impact,
- Our External Influence.

Our No.33 gift shop remains popular with shoppers in Kings Lynn, and Members enjoyed creating many of the items that were sold there. Ezone continues to make a range of products that sell very well for the charity. Members were involved in over 1,200 hours of volunteering at No.33 learning retail skills and window dressing whilst raising our profile in the community.

We continued tending the four planters in the town centre and during the summer they again looked magnificent. Each one had a model related to a famous person from the area that included drums for Roger Taylor from the rock group Queen, a ship reflecting Captain Vancouver's ship and a Savages carousel.

The Sow and Grow group focussed on the courtyard and we made the decision to give up using the allotment as logistically it was no longer viable.

Seventy Members were involved in learning budgeting skills, money handling and cooking skills in our kitchens. Members also learnt more about travelling independently, using buses to travel around Norfolk and occasionally a train ride to go further afield.

Sixty Members learnt practical manufacturing skills at Ezone, making a variety of saleable objects from wood, pottery and crafts.

Members with complex needs also thrived during this period, using our sensory rooms and venturing into the community. All our Staff are learning Makaton and participate in Positive Behavioural Support training. Communication and understanding Members' needs is central to everything we do, but especially important with our complex needs Members.

FORWARD DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

In Conclusion

Forward continues to develop services that can offer variety for people with diverse needs and abilities. In a world that puts people with disabilities and autism at great disadvantage, Forward supports Members to progress and become independent, whilst enjoying their activities. The local community benefits from Members' work, from the shop and the High Street planters, but also from meeting Members and breaking down the barriers of discrimination, although more needs to be done to support Members with greater opportunities to work.

Financially, this has been a difficult year, and we expect that next year will follow suit. NCC are adamant they need savings from day services so it is very likely that Forward will have to focus on a slimmer operation than the one that exists in this period.

We would like to thank the Team Leaders and all the Staff team who continue to support Members with their activities and wellbeing and make the day services a bright, safe and stimulating environment.

We would also wish to thank the Senior Management team, for providing a safe and innovative service for Staff and Members.

We also need to extend our thanks to Parents and Carers, who we continue to work closely with and support our work.

Forward continues to work in conjunction with Norfolk County Council (NCC) Learning Disabilities Team. We would like to thank the West Norfolk Learning Disability Social Work team and NCC for their continued support throughout this time.

We would especially like to thank Members who use Forward's services and continue to help develop them, they are an absolute pleasure and privilege to work with.

Going Forward

In the period April 2025 to March 2026, we will finish the kitchen, where we will make confectionery for our shop. The upstairs of Studio 2 will have a facelift and support the growth of some of our cottage industries including candle making, wax melts and soap. We will undoubtedly need to make some savings that may include ending the contract we have with outside cleaners.

We understand that NCC is determined to shrink Norfolk's day services by cutting care packages and saving money, including reducing the amount they will pay for attending a day service.

We will be prudent with expenditure and need to navigate Forward into a place where it can still be relevant and viable to the Members and their families who rely on us so much.

FORWARD DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Training

Forward continued with an extensive programme of training of Staff during the period April 2024 to March 2025 as detailed below.

COURSE	Number of staff
Safeguarding	10
Manual Handling	6
Hoist training	10
Diabetes	3
Emergency First Aid	5
Level 2 Understanding autism	1
Positive Behavioural Support	33
Safe Administration of Medicines	10
Food Hygiene	2
Epilepsy/Buccal	4
Communication	1
Mental capacity	2
Associate trainer	1
Fire Training	2
Autism and Learning Disabilities	1
Level 3 Award in Education and training	1
Makaton Level 1	10
Makaton Level 2	10

Fundraising practices

Approximately 97% of the charitable company is derived from commissioned provision of day services, with fundraising at around 3% hence not representing a significant part of incoming resources.

Financial review

Results

The charity saw incoming resources of £1,556,397 compared to £1,364,927 in the prior year. Resources expended were £1,623,140 (2024 - £1,454,914) and the net outgoing resources for the year were £66,743 (2024 - £89,987). Unrestricted funds at the year end are £840,500 (2024 - £904,009) with restricted funds being £38,629 (2024 - £41,863).

FORWARD DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Forward still has a waiting list of Members wanting to come into the service and there is an expectation that at least 6 new service users will attend next year. We are still the beneficiaries of donations from the local community, and Staff will be continuing their own fundraising activities in the new year. We have improved our impact in the local community and other organisations. Social workers and Norfolk County Council approve of our outcomes and the service we deliver.

Reserves

The Trustees policy is to hold unrestricted funds not committed at around 3 months of the resources expended. At present the Emergency Operating Reserve is held at £365,000. At this level the Trustees feel able to maintain the current activities of the charity in the event of a significant drop in future funding. In the current economic climate these are an appropriate target level.

Strategic Corporate Objectives for the Coming Year

- To listen to the views of Members and discuss issues in Forum meetings with them so that they can make informed decisions about the service Forward provides and take concerns and initiatives to Norfolk County Council through the Locality meeting,
- To extend the opportunities for Members to exercise fuller choice in programs in accordance with Forward's aims and objectives,
- To design programs and activities that support Members to progress towards their chosen aims and objectives,
- To create a kitchen that is suitable for creating products for sale in Forward's shop,
- To maintain four Vancouver centre planters to a high standard,
- To develop Studio 2 into an area focused on independence and cottage industries,
- To further develop courses at No.33 in relation to the shop,
- To promote healthy living throughout Forward's activities,
- To promote recycling, upcycling and awareness of the environment amongst Members,
- To continue to build delivery of public service contracts to provide income to finance and develop our charitable work,
- To continue to train all staff in Positive Behavioral Support,
- To train all Staff in the use of Makaton.

Structure, governance and management

Constitution

Forward Day Centre Limited ('FDC') is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 19 June 1998 (amended in 2002 & 2017). It is also registered as a charity with the Charity Commission (number 1071829). The Trustees of FDC are the only people with voting rights.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Portham

P Brown

A Hodson

P Morton

(Appointed 30 October 2024)

FORWARD DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and Appointment of Trustees

All members are invited to meet each year at the Annual General Meeting to elect the Board of Trustees, who are also directors of the company. One third of the Trustees stand down each year by rotation. The rules state that there must be a minimum of 3 Trustees. There is no upper limit to the number of Trustees. Trustees come from a variety of backgrounds, and include several with a close or professional knowledge of the world of disability.

On appointment trustees receive an induction and training to aid their understanding of Forward Day Centre.

The pay of senior staff is reviewed annually by the Trustees and assessed against comparable market rates for similar charitable institutions, having regard to the particular circumstances of Forward Day Centre.

General Management

'Forward' has become accepted as the operational name of FDC. 'Ezone' has become accepted as the operational name for FDC's industrial unit. 'No.33' is the operational name for Forward's gift shop, that also provides additional day service provision. The Management Team report to the Trustees at monthly board meetings where strategic decisions can be considered and made. The day-to-day responsibility for the provision of services rests with the Chief Executive Officer and the Senior Management Team.

Major risks have been reviewed, and systems and procedures have been established to manage these risks.

Statement of Trustees' responsibilities

The Trustees, who are also the directors of Forward Day Centre Limited for the purposes of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

The auditors, Whittings LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

FORWARD DAY CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.

R. Portham
[R. Portham \(Dec 19, 2025 20:12:31 GMT\)](#)
R Portham
Chair of Trustees

Peter Brown
[Peter Brown \(Dec 19, 2025 15:03:42 GMT\)](#)
P Brown
Trustee

Date: 19/12/2025.....

FORWARD DAY CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF FORWARD DAY CENTRE LIMITED

Opinion

We have audited the financial statements of Forward Day Centre Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

FORWARD DAY CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FORWARD DAY CENTRE LIMITED

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purposes of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal controls as the Trustees determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management around actual and potential litigation and claims;
- Reviewing financial statement disclosures and testing supporting documentation to assess compliance with applicable laws and regulations; and
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, and revaluing the business rationale of significant transactions outside the course of normal business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

For further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

FORWARD DAY CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF FORWARD DAY CENTRE LIMITED

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Whittings LLP

Statutory Auditor

Greenwood House

Greenwood Court

Skyliner Way

Bury St Edmunds

Suffolk

IP32 7GY

Date: 22/12/2025

Whittings LLP is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

FORWARD DAY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and grants	2	5,554	2,845	8,399	3,421
Charitable activities	3	1,495,543	-	1,495,543	1,307,500
Other trading activities	4	46,435	-	46,435	51,003
Investments	5	6,020	-	6,020	3,003
Total income		<u>1,553,552</u>	<u>2,845</u>	<u>1,556,397</u>	<u>1,364,927</u>
Expenditure on:					
Raising funds	6	28,034	-	28,034	26,152
Charitable activities	7	1,589,027	6,079	1,595,106	1,428,762
Total expenditure		<u>1,617,061</u>	<u>6,079</u>	<u>1,623,140</u>	<u>1,454,914</u>
Net expenditure and movement in funds		(63,509)	(3,234)	(66,743)	(89,987)
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>904,009</u>	<u>41,863</u>	<u>945,872</u>	<u>1,035,859</u>
Fund balances at 31 March 2025		<u>840,500</u>	<u>38,629</u>	<u>879,129</u>	<u>945,872</u>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 17 to 30 form part of these financial statements.

FORWARD DAY CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial period		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and grants	2	2,921	500	3,421
Charitable activities	3	1,307,500	-	1,307,500
Other trading activities	4	51,003	-	51,003
Investments	5	3,003	-	3,003
Total income		<u>1,364,427</u>	<u>500</u>	<u>1,364,927</u>
Expenditure on:				
Raising funds	6	26,152	-	26,152
Charitable activities	7	1,421,746	7,016	1,428,762
Total expenditure		<u>1,447,898</u>	<u>7,016</u>	<u>1,454,914</u>
Net income and movement in funds		(83,471)	(6,516)	(89,987)
Reconciliation of funds:				
Fund balances at 1 April 2023		<u>987,480</u>	<u>48,379</u>	<u>1,035,859</u>
Fund balances at 31 March 2024		<u>904,009</u>	<u>41,863</u>	<u>945,872</u>

FORWARD DAY CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		516,135		526,526
Current assets					
Debtors	13	77,124		141,374	
Cash at bank and in hand		333,854		330,030	
		410,978		471,404	
Creditors: amounts falling due within one year	14	(47,984)		(52,058)	
Net current assets			362,994		419,346
Total net assets			879,129		945,872
The funds of the charitable company					
Restricted income funds	16	38,629		41,863	
Unrestricted funds	17	840,500		904,009	
		879,129		945,872	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 17 to 30 form part of these financial statements.

The financial statements were approved by the Trustees on 19/12/2025

R. Portham
R Portham (Dec 19, 2025 20:12:31 GMT)
R Portham
Chair of Trustees

Peter Brown
Peter Brown (Dec 19, 2025 15:03:42 GMT)
P Brown
Trustee

Company registration number 03584750 (England and Wales)

FORWARD DAY CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		1,820		(68,863)
Investing activities					
Purchase of tangible fixed assets		(4,016)		(8,454)	
Investment income received		6,020		3,003	
Net cash generated from/(used in) investing activities			2,004		(5,451)
Net increase/(decrease) in cash and cash equivalents			3,824		(74,314)
Cash and cash equivalents at beginning of year			330,030		404,344
Cash and cash equivalents at end of year			333,854		330,030

The notes on pages 17 to 30 form part of these financial statements.

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The charitable company was incorporated in England & Wales and the address of its registered office is St Margarets, Millfleet, King's Lynn, Norfolk, PE30 5EG.

The charity is also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

Unfortunately, the accounts show a deficit for the year of £66,743, due to Forward staffing for Members who did not start when they were expected to. Systems have been put in place to rectify these problems, and management accounts for 2025/26 show a sustained surplus for the first seven months.

Due to this, the accounts have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the level of expected income and expenditure for the 12 months from the date of signing these accounts and are satisfied that the charity will continue as a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount.

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charitable company that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	buildings not depreciated, improvements at 7% straight line
Short-term leasehold property	7% p.a. reducing balance
Fixtures and fittings	25% p.a. reducing balance
Office equipment	25% p.a. reducing balance

No depreciation has been charged on freehold property where the remaining useful economic life of the properties is so long, and the residual value so high, that such depreciation charges would be deemed to be immaterial. Internal improvements to freehold property has, however, been depreciated at 7% straight line.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charitable company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Income from donations and grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations	4,475	2,845	7,320	2,299	500	2,799
Similar incoming resources	1,079	-	1,079	622	-	622
	<u>5,554</u>	<u>2,845</u>	<u>8,399</u>	<u>2,921</u>	<u>500</u>	<u>3,421</u>

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Client care income	1,492,994	1,305,232
Event contributions	<u>2,549</u>	<u>2,268</u>
	<u>1,495,543</u>	<u>1,307,500</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	43,684	45,640
Room hire income	1,150	900
Curriculum enrichment	<u>1,601</u>	<u>4,463</u>
Other trading activities	<u>46,435</u>	<u>51,003</u>

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest receivable	6,020	3,003

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Operating charity shops	28,034	26,152

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	No.33 Centre	Ezone	Day Centre	Governance costs	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
Direct costs					
Staff costs	251,509	82,138	754,527	-	1,088,174
Depreciation and impairment	-	-	5,511	-	5,511
Rent and rates	28,904	14,404	238	-	43,546
Motor and travel	714	192	1,396	-	2,302
Legal and professional	92	-	275	-	367
Activity costs	5,776	12,428	8,266	-	26,470
Cleaning	3,646	3,677	42,396	-	49,719
Heat and lighting	3,833	1,441	16,089	-	21,363
Repairs and maintenance	1,697	2,473	13,865	-	18,035
Training	1,728	-	5,195	-	6,923
Insurance	4,542	-	10,009	-	14,551
Bad debt write off	-	155	9,301	-	9,456
	<u>302,441</u>	<u>116,908</u>	<u>867,068</u>	<u>-</u>	<u>1,286,417</u>
Share of support and governance costs (see note 8)					
Support	64,484	1,657	226,618	-	292,759
Governance	-	-	-	15,930	15,930
	<u>366,925</u>	<u>118,565</u>	<u>1,093,686</u>	<u>15,930</u>	<u>1,595,106</u>
Analysis by fund					
Unrestricted funds	366,925	118,565	1,087,607	15,930	1,589,027
Restricted funds	-	-	6,079	-	6,079
	<u>366,925</u>	<u>118,565</u>	<u>1,093,686</u>	<u>15,930</u>	<u>1,595,106</u>

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

(Continued)

Previous period:	No.33 Centre 2024 £	Ezone 2024 £	Day Centre 2024 £	Governance costs 2024 £	Total 2024 £
Direct costs					
Staff costs	214,298	85,096	642,894	-	942,288
Depreciation and impairment	-	-	6,472	-	6,472
Rent and rates	22,636	15,775	854	-	39,265
Motor and travel	1,311	-	3,940	-	5,251
Legal and professional	202	-	608	-	810
Activity costs	7,458	12,473	7,937	-	27,868
Cleaning	3,838	5,595	34,924	-	44,357
Heat and lighting	6,363	6,301	20,301	-	32,965
Repairs and maintenance	-	4,335	12,504	-	16,839
Training	5,657	-	7,159	-	12,816
Insurance	3,407	-	9,275	-	12,682
Bad debt write off	-	-	5,146	-	5,146
	<u>265,170</u>	<u>129,575</u>	<u>752,014</u>	<u>-</u>	<u>1,146,759</u>
Share of support and governance costs (see note 8)					
Support	57,367	2,091	207,655	-	267,113
Governance	-	-	-	14,890	14,890
	<u>322,537</u>	<u>131,666</u>	<u>959,669</u>	<u>14,890</u>	<u>1,428,762</u>
Analysis by fund					
Unrestricted funds	322,537	131,666	952,653	14,890	1,421,746
Restricted funds	-	-	7,016	-	7,016
	<u>322,537</u>	<u>131,666</u>	<u>959,669</u>	<u>14,890</u>	<u>1,428,762</u>

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	2025 £	2024 £
Staff costs	245,136	223,248
Depreciation	8,896	8,801
Office costs	38,727	35,064
Governance costs	15,930	14,890
	<u>308,689</u>	<u>282,003</u>
Analysed between:		
No.33 Centre	64,484	57,367
Ezone	1,657	2,091
Day Centre	226,618	207,655
Governance costs	15,930	14,890
	<u>308,689</u>	<u>282,003</u>
Governance costs comprise:	2025 £	2024 £
Audit fees	8,160	5,670
Accountancy	4,465	7,684
Legal and professional	2,326	612
Trustee liability insurance	979	924
	<u>15,930</u>	<u>14,890</u>

Audit and accountancy fees are both charged by the charitable company's auditor.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charitable company during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Forward and Futures project staff	47	41
Administration and support staff	7	7
	<u>54</u>	<u>48</u>
Total		

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	1,194,576	1,045,595
Social security costs	96,960	80,200
Other pension costs	41,774	39,741
	<u>1,333,310</u>	<u>1,165,536</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>190,292</u>	<u>177,751</u>

Key management personnel comprises the senior management team. Four employees were deemed to be key management personnel in 2025 (4 - 2024).

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost					
At 1 April 2024	476,785	122,361	95,394	41,784	736,324
Additions	-	-	972	3,044	4,016
At 31 March 2025	<u>476,785</u>	<u>122,361</u>	<u>96,366</u>	<u>44,828</u>	<u>740,340</u>
Depreciation and impairment					
At 1 April 2024	5,687	98,930	82,817	22,364	209,798
Depreciation charged in the year	3,716	2,085	3,245	5,361	14,407
At 31 March 2025	<u>9,403</u>	<u>101,015</u>	<u>86,062</u>	<u>27,725</u>	<u>224,205</u>
Carrying amount					
At 31 March 2025	<u>467,382</u>	<u>21,346</u>	<u>10,304</u>	<u>17,103</u>	<u>516,135</u>
At 31 March 2024	<u>471,098</u>	<u>23,431</u>	<u>12,577</u>	<u>19,420</u>	<u>526,526</u>

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	22,110	105,893
Prepayments and accrued income	55,014	35,481
	<u>77,124</u>	<u>141,374</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	12,757	13,179
Other taxation and social security	16,275	16,309
Other creditors	1,298	4,415
Accruals and deferred income	17,654	18,155
	<u>47,984</u>	<u>52,058</u>

15 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>41,774</u>	<u>39,741</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

No contributions (2024 - £nil) were payable to the fund at the balance sheet date.

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Vancouver planters grant	-	1,000	(568)	432
NCF sensory equipment grant	3,205	-	(247)	2,958
Autism/toilets grant	4,001	-	(315)	3,686
Screwfix toilet refurbishment grant	4,446	-	(350)	4,096
Town centre premises grant	12,813	-	(1,056)	11,757
Soundbeam grant	926	-	(125)	801
Loft insulation grant	346	-	(36)	310
Funky gift shop grant	6,131	-	(666)	5,465
Magic carpet interactive flooring grant	1,716	-	(518)	1,198
Milfleet new toilet grant	422	-	(231)	191
IT equipment fund	185	1,845	(50)	1,980
Infection control fund	7,672	-	(1,917)	5,755
	<u>41,863</u>	<u>2,845</u>	<u>(6,079)</u>	<u>38,629</u>

Previous period:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Vancouver planters grant	44	500	(544)	-
NCF sensory equipment grant	3,452	-	(247)	3,205
Autism/toilets grant	4,316	-	(315)	4,001
Screwfix toilet refurbishment grant	4,796	-	(350)	4,446
Town centre premises grant	13,869	-	(1,056)	12,813
Soundbeam grant	1,093	-	(167)	926
Loft insulation grant	394	-	(48)	346
Funky gift shop grant	6,797	-	(666)	6,131
Magic carpet interactive flooring grant	2,407	-	(691)	1,716
Milfleet new toilet grant	729	-	(307)	422
IT equipment fund	252	-	(67)	185
Infection control fund	10,230	-	(2,558)	7,672
	<u>48,379</u>	<u>500</u>	<u>(7,016)</u>	<u>41,863</u>

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

The Vancouver planters grant was received towards the refurbishment and upkeep of four planters in the Vancouver Quarter, King's Lynn.

The NCF sensory equipment grant was received towards equipment to be included in the sensory room at Millfleet.

The autism/toilets grant was received towards autism/toilet facilities at Millfleet.

The Screwfix toilet refurbishment Grant fund was opened following receipt of a grant from Screwfix to put towards modernising the toilets in the Millfleet main room.

The Town Centre Premises fund grant was received in order to fund the lease and development of a trading premises in Kings Lynn town centre.

The soundbeam fund has been established by way of a grant towards the purchase of soundbeam equipment.

The loft insulation fund has been established by way of a grant towards loft insulation at Milfleet.

The funky gift shop fund was received to convert the front lobby area of Millfleet into a gift shop where members can sell items they make, and gifts that they will choose from wholesalers to the general public.

The magic carpet interactive flooring grant was received to provide equipment to support group interaction.

The Milfleet new toilet grant was received to convert an unusable part of Millfleet into an access toilet.

The IT equipment fund was received to assist in procuring computer equipment.

The Infection Control Fund grant was received from Norfolk County Council in response to the Covid-19 pandemic and serves to cover costs in respect of testing for Covid-19 and ensuring practices comply with the relevant government guidance.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Emergency operating reserve	365,000	-	-	-	365,000
Fixed asset reserve	350,000	-	-	-	350,000
Building repair fund	23,073	-	-	(23,073)	-
Brickwork fund	22,362	-	-	(22,362)	-
Millfleet refurbishments	12,748	-	-	(12,748)	-
General funds	130,826	1,553,552	(1,617,061)	58,183	125,500
	<u>904,009</u>	<u>1,553,552</u>	<u>(1,617,061)</u>	<u>-</u>	<u>840,500</u>

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds (Continued)

Previous period:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Emergency operating reserve	210,000	-	-	155,000	365,000
Fixed asset reserve	533,345	-	-	(183,345)	350,000
Building repair fund	23,305	-	(232)	-	23,073
Brickwork fund	22,362	-	-	-	22,362
Millfleet refurbishments	15,552	-	(2,804)	-	12,748
General funds	182,916	1,364,427	(1,444,862)	28,345	130,826
	<u>987,480</u>	<u>1,364,427</u>	<u>(1,447,898)</u>	<u>-</u>	<u>904,009</u>

The emergency operation reserve was established to cover the operating expenses for a period of 3 months in the event of a significant drop in income.

The Fixed Asset reserve represents the balance of unrestricted reserves attributable to the investment in fixed assets.

The building repair fund has been designated for the replacement of the windows at Millfleet.

The brickwork fund has been designated for the repair work to the brickwork at Millfleet.

The Millfleet refurbishments fund has been designated for the refurbishments of the Millfleet toilets and the creation of a large sensory room.

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	477,938	38,197	516,135
Current assets/(liabilities)	362,562	432	362,994
	<u>840,500</u>	<u>38,629</u>	<u>879,129</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	484,663	41,863	526,526
Current assets/(liabilities)	419,346	-	419,346
	<u>904,009</u>	<u>41,863</u>	<u>945,872</u>

FORWARD DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Operating lease commitments

Lessee

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	41,364	23,833
Between two and five years	155,653	112,167
In over five years	12,060	5,000
	<u>209,077</u>	<u>141,000</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

21 Cash generated from/(absorbed by) operations

	2025 £	2024 £
Deficit for the year	(66,743)	(89,987)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,020)	(3,003)
Depreciation and impairment of tangible fixed assets	14,407	15,273
Movements in working capital:		
Decrease in debtors	64,250	1,918
(Decrease)/increase in creditors	(4,074)	6,936
Cash generated from/(absorbed by) operations	<u>1,820</u>	<u>(68,863)</u>

22 Analysis of changes in net funds

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	330,030	3,824	333,854
	<u>330,030</u>	<u>3,824</u>	<u>333,854</u>

FORWARD DAY CENTRE LIMITED

England & Wales - Charity number 1071829

Accounts

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**
FOR THE YEAR ENDED 30 MARCH 2024

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

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FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 30 MARCH 2024**

Trustees	P Brown M Drake (resigned 3 May 2023) N Garrard (resigned 10 May 2024) A Hodson P Morton (appointed 30 October 2024) R Portham, Chair J Shinn (appointed 15 November 2023, resigned 13 March 2024)
Company registered number	03584750
Charity registered number	1071829
Registered office	St Margarets Millfleet King's Lynn Norfolk PE30 5EG
Independent auditors	Whitings LLP Statutory Auditor Greenwood House Greenwood Court Skyliner Way Bury St Edmunds Suffolk IP32 7GY
Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN
Solicitors	Fraser Dawbarns 21 Tuesday Market Place King's Lynn Norfolk PE30 1JW

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 MARCH 2024

The Trustees (who are also directors of the charitable company for the purposes of the company law) present their annual report together with the audited financial statements of the charitable company for the year ended 30 March 2024.

The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Constitution

Forward Day Centre Limited ('FDC') is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 19 June 1998 (amended in 2002 & 2017). It is also registered as a charity with the Charity Commission (number 1071829). The Trustees of FDC are the only people with voting rights.

b. Recruitment and Appointment of Trustees

All members are invited to meet each year at the Annual General Meeting to elect the Board of Trustees, who are also directors of the company. One third of the Trustees stand down each year by rotation. The rules state that there must be a minimum of 3 Trustees. There is no upper limit to the number of Trustees. Trustees come from a variety of backgrounds, and include several with a close or professional knowledge of the world of disability.

On appointment trustees receive an induction and training to aid their understanding of Forward Day Centre.

The pay of senior staff is reviewed annually by the Trustees and assessed against comparable market rates for similar charitable institutions, having regard to the particular circumstances of Forward Day Centre.

c. General Management

'Forward' has become accepted as the operational name of FDC. 'Ezone' has become accepted as the operational name for FDC's industrial unit. 'No.33' is the operational name for Forward's gift shop, that also provides additional day service provision. The management team report to the Trustees during monthly board meetings where strategic decisions can be considered and made. The day to day responsibility for the provision of services rests with the Chief Executive Officer and the Senior Management Team.

Major risks have been reviewed and systems and procedures have been established to manage these risks.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

Structure, governance and management (continued)

d. Public benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit and are satisfied that the charity fulfils the public benefit requirement.

The Trustees are of the belief that public benefit is provided by the charity for the advancement of education and relief of those in need by ill-health, disability or other disadvantage.

Objectives and activities

a. Mission Statement

"To empower, enable and support vulnerable people, especially those with learning disabilities, and those they interact with, so they can lead the life they choose within the community."

b. Forward Aims

- To enable members to be independent,
- To support members towards employment,
- To empower members to consider options and make choices,
- To involve members in their local community,
- To enable members to be in control of their lives,
- To always take care of the people around us.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

Objectives and activities (continued)

c. Forward Objectives

- To develop and deliver a diverse programme of activities to support members to achieve their individual goals,
- To listen to members opinions and requests and enable their opinions to be heard,
- To be aware of the different ways members communicate and to communicate by the most appropriate means for each individual,
- To provide suitable and varied environments with level access, specialised equipment and adaptations where needed,
- To support members in a person-centred way and tailor learning to support their individual needs,
- To employ a diverse, innovative and skilled workforce to support members to achieve their personal goals,
- To provide the necessary training to provide the skills the workforce requires,
- To support members to travel independently by using public transport,
- To support members towards independence in money handling skills,
- To consult and take into account members and staff opinions on service changes and new projects,
- To ensure members are consulted and their opinions listened to before making company decisions,
- Tackling disadvantage and discrimination to bring about permanent and positive change,
- To advocate for members when necessary,
- To work in partnership with parents, carers and other outside agencies,
- To provide a safe service,
- To encourage a culture where members and staff can express themselves and report any concerns they have, including a robust safeguarding and whistleblowing policy,
- To provide a series of social events and times for relaxation.

d. Our Values

- Providing the best for members,
- Opportunity - with no prejudices or limits being set on members' potential,
- Communication – a basic human right; we will make sure that everyone's way of communicating is valued,
- Dignity and Respect – supporting members in a confidential and dignified manner that respects their beliefs, preferences, values and culture,
- Equality and Diversity - ensuring members are treated fairly and equally, specific to their needs and choices including areas of race, gender, disability, religion or belief, sexual orientation and age,
- Inclusive - supporting members to be part of their local community,
- Innovation, Empowerment and Determination - to enable members to succeed,
- Listening - to develop our services in accordance with members' needs and wishes,
- Quality and Accountability - throughout the organisation,
- Partnership - respecting and working with other organisations.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

Achievements and performance

a. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Forward still has a waiting list of Members wanting to come into the service and there is an expectation that at least 6 new service users will attend next year. We are still the beneficiaries of donations from the local community, and Staff will be continuing their own fundraising activities in the new year. We have improved our impact in the local community and other organisation, social workers and Norfolk County Council approve of our outcomes and the service we deliver. There are new opportunities opening up for Forward in the New Year, this will include maintaining a garden for the National Health Service and creating a kitchen to create jams, chutneys and confectionaries to sell in our shop.

Unfortunately, the accounts show a deficit this year due to Forward staffing for Members who did not start when they were expected to. Systems have been put in place to rectify these problems, so that it doesn't happen again.

b. Achievements

Forward continues to cater for a broad range of needs and aspirations for its service user members by promoting choice, independence and challenging attitudes that discriminate against people with disabilities.

c. Donations

Forward has benefited from the generosity of local West Norfolk people during this period in the form of donations and attending our fund raising events. We would like to thank everyone who kindly donated money to the charity or supported our projects through grants, awards or donations. Your kindness and support do make a huge difference to the people we support and enables members to progress, accomplish and experience new activities. We would like to thank the following;

- Malcolm Searle Dec'd - Funeral Donations (£451.40)
- H J Crowdy – Pub Quiz (£265)
- Peter Harris - Fundraiser (£396)
- Millfleet Shop - Collection Pots (£236.73)
- West Norfolk Wins (£181.50)

During the year to 30 March 2024, Forward continued to deliver high quality services that supported Members to become independent, work towards employment and volunteering positions, and take an active part in our local community. Through conversations and surveys, we benefited from the feedback from Members, their friends and family, our Staff and volunteers, to gather a rich source of information to develop our priorities. From these conversations grow our four strategic objectives;

- A Focus on the Aspirations and Needs of Members,
- Sustainability,
- Growing our Impact,
- Our External Influence.

Due to the financial constraints on funding experienced by Norfolk County Council (NCC), which remains Forward's single most important commissioner, we noticed a gradual tightening of funding and much more scrutiny of care packages. Forward agreed to new terms and conditions with our contract with NCC, but

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

Achievements and performance (continued)

considered their employment pathway to be underfunded, so we did not tender for that pathway. As it turned out many other providers did not tender for it either. Forward also felt some friction with NCC as NCC tried to claw back monies for Members who were not attending due to illness or apprehension that COVID would increase dramatically again. Due to the diligence of Lesley Dumbleton, all absences were recorded on the NCC portal and Forward was only liable for a minor claw back, but as NCC had not picked up and investigated these absences the failure for the vast amount of money was obviously on NCC's side. In January 2023 it was announced that an almost 10% rise in the minimum wage would be underfunded by an inadequate 5.45% increase from NCC. Therefore, with the costs of materials and labour increasing exponentially we sense that funding is going to get even tighter during the following financial year.

Despite all these challenges, Forward continued to thrive and deliver excellent services, improving the quality and variation of activities that we offer Members, and developing services through having meaningful conversations with social services, families and carers.

The new shop had a successful year, and Members enjoyed creating many of the items that were sold in it. Especially popular were the birdboxes, hedgehog houses and squirrel bars that were made at Ezone. Customers were pleased with the service they received and commented on how nice the window displays looked. It provided members with 1200 hours of volunteering opportunities and gave Members with the chance to learn retail skills and raise our profile in the community.

We continued tending the four planters in the town centre and during the summer they looked magnificent. Each one had a model of a famous Kings Lynn landmark in it, that could also be used to plant flowers in.

The Sow and Grow group teamed up with health professionals to promote healthy living and Members concentrated on growing vegetables and fruit that they could use in the Millfleet cooking groups. Over sixty Members were involved in learning budgeting, money handling and cooking skills in our kitchens, whilst other Members used our training flat to learn more independent living skills that included making a bed and changing a duvet.

During the period the full potential of the sensory rooms were realised and Members with complex needs were able to use them to explore sound, touch and lights.

In addition we added a music room, with a PA, microphones, keyboard and electronic drum kit. This has proved very popular with Members and several singing groups beginning as a result of this. Members improved their confidence, self-esteem and feeling of wellbeing when using a microphone.

In the latter part of 2023, some Members complained that they were not able to use cash to buy coffee at Starbucks in Kings Lynn. They felt humiliated and powerless because they are unable to use contactless payments; we wrote to Starbucks in the High Street and to their CEO in the UK, but we got no response. Therefore, we started a campaign in Kings Lynn to promote the use of cash and Members delivered stickers to all the shops in Kings Lynn. They got a great reception from everyone they talked to about the campaign and all of the shops and cafes put a sticker in their windows, unless their head office did not allow stickers or posters to be put up.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

Achievements and performance (continued)

d. In Conclusion

Forward has developed into a service that is able to cater for a variety of needs and abilities. In a world that puts people with disabilities and autism at great disadvantage, Forward provides advantages that Members grasp, enjoy and use to progress through their lives. The local community benefits from Members' work. They litter pick, brighten up the High Street with flowers and are welcoming toward the people they meet in our shop or buildings. All their efforts are nurtured by an exceptionally focused, imaginative, and caring Support Team. Financially, this has been a difficult year, and we expect that next year will follow suit. NCC are adamant they need savings from day services so it is very likely that Forward will have to adjust to become a slimmer operation than the one that exists in this period.

We would like to thank the Team Leaders and all the Staff team who continue to support Members with their activities and wellbeing and make the day services a vibrant, safe and stimulating environment.

We would also wish to thank the Senior Management team, for providing a safe and innovative service for Staff and Members.

We also need to extend our thanks to Parents and Carers who we continue to work closely with.

Forward continues to work in conjunction with Norfolk County Council (NCC) Learning Disabilities Team. We would like to thank the West Norfolk Learning Disability Social Work team and NCC for their continued support throughout this time.

We would especially like to thank Members who buy Forward's services and continue to help develop them, they are an absolute pleasure and privilege to work with.

Going Forward

In the period April 2024 to March 2025, we will create a kitchen that is able to make confectionaries for our shop. We have no plans to develop Forward beyond what we already have in the near to medium future. We understand that NCC is determined to shrink Norfolk's day services by cutting care packages and saving money, including reducing the amount they will pay for attending a day service.

We will be prudent with expenditure and need to navigate Forward into a place where it can still be relevant and viable to the Members and their families who rely on us so much.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

Achievements and performance (continued)

e. Training

Forward continued with an extensive programme of training of Staff during the period April 2023 to March 2024 as detailed below:

	Number of staff 2024
Safeguarding	11
Assessing needs	1
Anxiety	1
Manual handling	11
Hoist training	12
Diabetes	5
Emergency first aid	30
Equality & diversity	1
Depression	1
Develop as a worker	1
Positive behavioural support	30
Safe administration of medicines	14
Food hygiene	1
Nutrition and diet	1
Epilepsy/Buccal	30
Communication	6
Health & safety	1
Self-harm	1
Stress management	1
Challenging behaviour	7
Fire training	3
Autism and learning disabilities	2
Person centred care	1
Deprivation of liberty	5
Anaphylaxis	13
Dementia	1
Record keeping	5
Level 3 award in Leadership and Management	1

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

Financial review

a. Results

The charity saw incoming resources of £1,364,927 compared to £1,232,565 in the prior year. Resources expended were £1,454,914 (2023 - £1,190,461) and the net outgoing resources for the year were £89,987 (2023 - net incoming resources of £42,104). Unrestricted funds at the year end are £904,009 (2023 - £987,480) with restricted funds being £41,863 (2023 - £48,379).

b. Reserves

The Trustees policy is to hold unrestricted funds not committed at around 3 months of the resources expended. At present the Emergency Operating Reserve is held at £365,000. At this level the trustees feel able to maintain the current activities of the charity in the event of a significant drop in future funding. In the current economic climate these are an appropriate target level.

c. Strategic Corporate Objectives for the Coming Year

- To listen to the views of Members and discuss issues in Forum meetings with them so that they can make informed decisions about the service Forward provides and take concerns and initiatives to Norfolk County Council through the Locality meeting,
- To extend the opportunities for Members to exercise fuller choice in programs in accordance with Forward's aims and objectives,
- To design programs and activities that support members to progress towards their chosen aims and objectives,
- To create a kitchen that is suitable for creating products for sale in Forwards shop, including popcorn, chocolate raisins and sweets,
- To maintain four Vancouver centre planters to a high standard,
- To develop Studio 2 into an area focused on independence,
- To further develop courses at No.33 in relation to the shop,
- To mend the leaking roof at Studio 2,
- To promote healthy living throughout Forward's activities,
- To promote recycling, upcycling and awareness of the environment amongst members,
- To continue to build delivery of public service contracts to provide income to finance and develop our charitable work,
- To continue to train all staff in Positive Behavioral Support.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- that Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

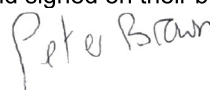
The auditors, Whittings LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



[R. Portham \(Dec 20, 2024 11:54 GMT\)](#)

R Portham
(Chair of Trustees)



P Brown
(Trustee)

Date: **20/12/2024**

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED

Opinion

We have audited the financial statements of Forward Day Centre Limited (the 'charitable company') for the year ended 30 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 March 2024 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 Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management around actual and potential litigation and claims;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the course of normal business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Use of our report

This report has been made solely to the charitable company's trustees, and for the purposes of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 charitable company and its members, for our audit work, for this report, or for the opinions we have formed.

Whitings LLP

Whitings LLP
Statutory Auditor
Greenwood House
Greenwood Court
Skyliner Way
Bury St Edmunds
Suffolk
IP32 7GY

Date: **20/12/2022**

Whitings LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and grants	3	2,921	500	3,421	5,933
Charitable activities	4	1,307,500	-	1,307,500	1,206,506
Other trading activities	5	51,003	-	51,003	19,798
Investments	6	3,003	-	3,003	328
Total income		1,364,427	500	1,364,927	1,232,565
Expenditure on:					
Raising funds	7	26,152	-	26,152	10,981
Charitable activities	8	1,421,746	7,016	1,428,762	1,179,480
Total expenditure		1,447,898	7,016	1,454,914	1,190,461
Net movement in funds		(83,471)	(6,516)	(89,987)	42,104
Reconciliation of funds:					
Total funds brought forward		987,480	48,379	1,035,859	993,755
Net movement in funds		(83,471)	(6,516)	(89,987)	42,104
Total funds carried forward	19	904,009	41,863	945,872	1,035,859

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 38 form part of these financial statements.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03584750

BALANCE SHEET
AS AT 30 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	526,526	533,345
		<u>526,526</u>	<u>533,345</u>
Current assets			
Debtors	15	141,374	143,291
Cash at bank and in hand		330,030	404,345
		<u>471,404</u>	<u>547,636</u>
Creditors: amounts falling due within one year	16	(52,058)	(45,122)
Net current assets		<u>419,346</u>	<u>502,514</u>
Total assets less current liabilities		<u>945,872</u>	<u>1,035,859</u>
Total net assets		<u><u>945,872</u></u>	<u><u>1,035,859</u></u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03584750

BALANCE SHEET (CONTINUED)
AS AT 30 MARCH 2024

	Note	2024 £	2023 £
Charity funds			
Restricted funds	19	41,863	48,379
Unrestricted funds	19	904,009	987,480
Total funds		945,872	1,035,859

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

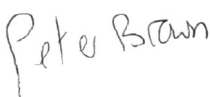
However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


[R. Portham \(Dec 20, 2024 11:54 GMT\)](#)
R Portham
(Chair of Trustees)


P Brown
(Trustee)

Date: **20/12/2024**

The notes on pages 19 to 38 form part of these financial statements.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(68,863)	(4,609)
Cash flows from investing activities		
Dividends, interests and rents from investments	3,003	328
Purchase of tangible fixed assets	(8,454)	(84,115)
Net cash used in investing activities	(5,451)	(83,787)
Change in cash and cash equivalents in the year	(74,314)	(88,396)
Cash and cash equivalents at the beginning of the year	404,344	492,740
Cash and cash equivalents at the end of the year	330,030	404,344

The notes on pages 19 to 31 form part of these financial statements

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024

1. General information

The charitable company was incorporated in England & Wales and the address of its registered office is St Margarets, Millfleet, King's Lynn, Norfolk, PE30 5EG.

The charity is also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (published October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Forward Day Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

Unfortunately, the accounts show a deficit for the year of £89,987, due to Forward staffing for Members who did not start when they were expected to. Systems have been put in place to rectify these problems, so that it doesn't happen again.

Due to this, the accounts have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the level of expected income and expenditure for the 12 months from the date of signing these accounts and are satisfied that the charity will continue as a going concern.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity are apportioned between those activities on a basis consistent with the use of resources. Support costs which contribute to both support and charitable activities are apportioned based on the proportion of staff numbers working on support functions.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Grants

Income from grants whether 'capital or 'revenue' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. 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:

Freehold property	- buildings not depreciated, improvements at 7% straight line
Short-term leasehold property	- 7% p.a. reducing balance
Fixtures and fittings	- 25% p.a. reducing balance
Office equipment	- 25% p.a. reducing balance

No depreciation has been charged on freehold property where the remaining useful economic life of the properties is so long, and the residual value so high, that such depreciation charges would be deemed to be immaterial. Internal improvements to freehold property has however been depreciated at 7% straight line.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.14 Pensions

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

3. Income from donations, legacies and grants

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	2,299	500	2,799	1,807
Other grants	-	-	-	3,534
Similar incoming resources	622	-	622	592
	<u>2,921</u>	<u>500</u>	<u>3,421</u>	<u>5,933</u>
<i>Total 2023</i>	<u><u>1,499</u></u>	<u><u>4,434</u></u>	<u><u>5,933</u></u>	

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Client care income	1,305,232	1,305,232	1,204,952
Event contributions	2,268	2,268	1,554
	<u>1,307,500</u>	<u>1,307,500</u>	<u>1,206,506</u>
<i>Total 2023</i>	<u><u>1,206,506</u></u>	<u><u>1,206,506</u></u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Room hire income	900	900	1,920
Curriculum enrichment	4,463	4,463	4,428
	<u>5,363</u>	<u>5,363</u>	<u>6,348</u>
<i>Total 2023</i>	<u>6,348</u>	<u>6,348</u>	

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Shop income	45,640	45,640	13,450
	<u>13,450</u>	<u>13,450</u>	
<i>Total 2023</i>	<u>13,450</u>	<u>13,450</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Bank interest receivable	3,003	3,003	328
	<u>328</u>	<u>328</u>	
<i>Total 2023</i>	<u>328</u>	<u>328</u>	

7. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Vending machine costs	-	-	1,310
Shop costs	26,152	26,152	9,671
	<u>26,152</u>	<u>26,152</u>	<u>10,981</u>
<i>Total 2023</i>	<u>10,981</u>	<u>10,981</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Governance costs	14,890	-	14,890	20,924
No.33 Centre	322,537	-	322,537	80,579
Ezone	131,666	-	131,666	142,840
Day Centre	952,653	7,016	959,669	935,137
	<u>1,421,746</u>	<u>7,016</u>	<u>1,428,762</u>	<u>1,179,480</u>
<i>Total 2023</i>	<u>1,150,975</u>	<u>28,505</u>	<u>1,179,480</u>	

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Governance Costs	-	14,890	14,890	20,924
No.33 Centre	265,170	57,367	322,537	80,579
Ezone	129,575	2,091	131,666	142,840
Day Centre	752,014	207,655	959,669	935,137
	<u>1,146,759</u>	<u>282,003</u>	<u>1,428,762</u>	<u>1,179,480</u>
<i>Total 2023</i>	<u>921,236</u>	<u>258,244</u>	<u>1,179,480</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Governance Costs 2024 £	No.33 Centre 2024 £	Ezone 2024 £	Day Centre 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	-	55,812	-	167,436	223,248	207,383
Depreciation	-	-	-	8,801	8,801	5,707
Office costs	-	1,555	2,091	31,418	35,064	24,230
Governance costs	14,890	-	-	-	14,890	20,924
	<u>14,890</u>	<u>57,367</u>	<u>2,091</u>	<u>207,655</u>	<u>282,003</u>	<u>258,244</u>
<i>Total 2023</i>	<u>20,924</u>	<u>13,236</u>	<u>1,756</u>	<u>222,328</u>	<u>258,244</u>	

10. Governance costs

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Audit fees	5,670	5,670	5,400
Accountancy fees	7,684	7,684	6,703
Legal fees	612	612	8,371
Trustee liability insurance	924	924	450
	<u>14,890</u>	<u>14,890</u>	<u>20,924</u>

Audit and accountancy fees are both charged by the charitable company's auditor.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024

11. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	1,045,595	825,321
Social security costs	80,200	63,832
Contribution to defined contribution pension schemes	39,741	33,359
	1,165,536	922,512

The average number of persons employed by the charitable company during the year was as follows:

	2024	<i>2023</i>
	No.	No.
Forward and Futures project staff	41	38
Administration and support staff	7	7
	48	45

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration and benefits received by key management personnel were £177,751 (2023 - £164,531). 4 employees (2023 - 4) are deemed to be key management personnel.

12. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration, other benefits or expenses (2023 - none).

13. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

14. Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 31 March 2023	476,785	122,361	91,355	37,369	727,870
Additions	-	-	4,039	4,415	8,454
At 30 March 2024	476,785	122,361	95,394	41,784	736,324
Depreciation					
At 31 March 2023	1,971	96,845	79,264	16,445	194,525
Charge for the year	3,716	2,085	3,553	5,919	15,273
At 30 March 2024	5,687	98,930	82,817	22,364	209,798
Net book value					
At 30 March 2024	471,098	23,431	12,577	19,420	526,526
At 30 March 2023	474,814	25,516	12,091	20,924	533,345

15. Debtors: Amounts falling due within one year

	2024 £	2023 £
Trade debtors	105,893	106,137
Prepayments and accrued income	35,481	37,154
	141,374	143,291

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

16. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	13,179	7,770
Other taxation and social security	16,309	13,451
Other creditors	4,415	5,491
Accruals and deferred income	18,155	18,410
	52,058	45,122

17. Pension commitments

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £39,741 (2023 - £33,359). No contributions (2023 - £Nil) were payable to the fund at the balance sheet date.

18. Operating lease commitments

At 30 March 2024 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	23,833	24,000
Later than 1 year and not later than 5 years	112,167	3,000
Later than 5 years	5,000	-
	141,000	27,000

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

19. Statement of funds

Statement of funds - current year

	Balance at 31 March 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 March 2024 £
Unrestricted funds					
Designated funds					
Emergency operating reserve	210,000	-	-	155,000	365,000
Fixed asset reserve	533,345	-	-	(183,345)	350,000
Building repair fund	23,305	-	(232)	-	23,073
Brickwork fund	22,362	-	-	-	22,362
Millfleet refurbishments	15,552	-	(2,804)	-	12,748
	<u>804,564</u>	<u>-</u>	<u>(3,036)</u>	<u>(28,345)</u>	<u>773,183</u>
General funds					
General Funds - all funds	<u>182,916</u>	<u>1,364,427</u>	<u>(1,444,862)</u>	<u>28,345</u>	<u>130,826</u>
Total Unrestricted funds	<u>987,480</u>	<u>1,364,427</u>	<u>(1,447,898)</u>	<u>-</u>	<u>904,009</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

19. Statement of funds (continued)

	Balance at 31 March 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 March 2024 £
Restricted funds					
Vancouver planters grant	44	500	(544)	-	-
NCF sensory equipment grant	3,452	-	(247)	-	3,205
Autism/toilets grant	4,316	-	(315)	-	4,001
Screwfix toilet refurbishment grant	4,796	-	(350)	-	4,446
Town centre premises grant	13,869	-	(1,056)	-	12,813
Soundbeam grant	1,093	-	(167)	-	926
Loft insulation grant	394	-	(48)	-	346
Funky gift shop grant	6,797	-	(666)	-	6,131
Magic carpet interactive flooring grant	2,407	-	(691)	-	1,716
Milfleet new toilet grant	729	-	(307)	-	422
IT equipment fund	252	-	(67)	-	185
Infection control fund	10,230	-	(2,558)	-	7,672
	<u>48,379</u>	<u>500</u>	<u>(7,016)</u>	<u>-</u>	<u>41,863</u>
Total of funds	<u><u>1,035,859</u></u>	<u><u>1,364,927</u></u>	<u><u>(1,454,914)</u></u>	<u><u>-</u></u>	<u><u>945,872</u></u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024

19. Statement of funds (continued)

The Emergency operating reserve was established to cover the operating expenses for a period of 3 months in the events of a significant drop in income.

The Fixed Asset reserve represents the balance of unrestricted reserves attributable to the investment in fixed assets.

The building repair fund has been designated for the replacement of the windows at Millfleet.

The brickwork fund has been designated for the repair work to the brickwork at Millfleet.

The Millfleet refurbishments fund has been designated for refurbishments of the Millfleet toilets and the creation of a large sensory room.

The Vancouver planters grant was received towards the refurbishment and upkeep of four planters in the Vancouver Quarter, King's Lynn

The NCF sensory equipment grant was received towards equipment to be included in the sensory room at Millfleet.

The autism/toilets grant was received towards autism/toilet facilities at Millfleet

The Screwfix toilet refurbishment Grant fund was opened following receipt of a grant from Screwfix to put towards modernising the toilets in the Millfleet main room

The Town Centre Premises fund grant was received in order to fund the lease and development of a trading premises in Kings Lynn town centre.

The soundbeam fund has been established by way of a grant towards the purchase of soundbeam equipment.

The loft insulation fund has been established by way of a grant towards loft insulation at Millfleet.

The helping people into voluntary work fund was to start a project to support young people aged eighteen and over by providing guidance and work experience to support them towards employment.

The funky gift shop fund was received to convert the front lobby area of Millfleet into a gift shop where members can sell items they make, and gifts that they will choose from wholesalers to the general public.

The magic carpet interactive flooring grant was received to provide equipment to support group interaction.

The Millfleet new toilet grant was received to convert an unusable part of Millfleet into an access toilet.

The IT equipment fund was received to assist in procuring computer equipment.

The Infection Control Fund grant was received from Norfolk County Council in response to the Covid-19 pandemic and serves to cover costs in respect of testing for Covid-19 and ensuring practices comply with the relevant government guidance.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

19. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 March 2023 £</i>
Unrestricted funds					
Designated funds					
Emergency operating reserve	140,000	-	-	70,000	210,000
Fixed asset reserve	462,673	-	-	70,672	533,345
Building repair fund	23,161	-	144	-	23,305
Brickwork fund	22,362	-	-	-	22,362
Millfleet refurbishments	36,115	-	(20,563)	-	15,552
	<u>684,311</u>	<u>-</u>	<u>(20,419)</u>	<u>140,672</u>	<u>804,564</u>
General funds					
General Funds - all funds	<u>236,994</u>	<u>1,228,130</u>	<u>(1,141,536)</u>	<u>(140,672)</u>	<u>182,916</u>
Total Unrestricted funds	<u>921,305</u>	<u>1,228,130</u>	<u>(1,161,955)</u>	<u>-</u>	<u>987,480</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

19. Statement of funds (continued)

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 30 March 2023 £</i>
Restricted funds					
Vancouver planters grant	-	900	(856)	-	44
NCF sensory equipment grant	-	3,534	(82)	-	3,452
Autism/toilets grant	4,500	-	(184)	-	4,316
Screwfix toilet refurbishment grant	5,000	-	(204)	-	4,796
Town centre premises grant	16,194	-	(2,325)	-	13,869
Soundbeam grant	1,315	-	(222)	-	1,093
Loft insulation grant	458	-	(64)	-	394
Helping people into voluntary work	4,600	-	(4,600)	-	-
Funky gift shop grant	7,490	-	(693)	-	6,797
Magic carpet interactive flooring grant	3,328	-	(921)	-	2,407
Milfleet new toilet grant	1,139	-	(410)	-	729
IT equipment fund	342	-	(90)	-	252
Infection control fund	28,084	-	(17,854)	-	10,230
	<u>72,450</u>	<u>4,434</u>	<u>(28,505)</u>	<u>-</u>	<u>48,379</u>
Total of funds	<u>993,755</u>	<u>1,232,564</u>	<u>(1,190,460)</u>	<u>-</u>	<u>1,035,859</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

20. Summary of funds

Summary of funds - current year

	Balance at 31 March 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 March 2024 £
Designated funds	804,564	-	(3,036)	(28,345)	773,183
General funds	182,916	1,364,427	(1,444,862)	28,345	130,826
Restricted funds	48,379	500	(7,016)	-	41,863
	<u>1,035,859</u>	<u>1,364,927</u>	<u>(1,454,914)</u>	<u>-</u>	<u>945,872</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 March 2023 £
Designated funds	684,311	-	(20,419)	140,672	804,564
General funds	236,994	1,228,130	(1,141,536)	(140,672)	182,916
Restricted funds	72,450	4,434	(28,505)	-	48,379
	<u>993,755</u>	<u>1,232,564</u>	<u>(1,190,460)</u>	<u>-</u>	<u>1,035,859</u>

21. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	484,663	41,863	526,526
Current assets	471,404	-	471,404
Creditors due within one year	(52,058)	-	(52,058)
Total	<u>904,009</u>	<u>41,863</u>	<u>945,872</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	484,344	49,001	533,345
Current assets	548,258	(622)	547,636
Creditors due within one year	(45,122)	-	(45,122)
Total	<u>987,480</u>	<u>48,379</u>	<u>1,035,859</u>

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	<u>(89,987)</u>	<u>42,104</u>
Adjustments for:		
Depreciation charges	15,273	12,600
Dividends, interests and rents from investments	(3,003)	(328)
Loss on the sale of fixed assets	-	844
Decrease/(increase) in debtors	1,918	(65,261)
Increase in creditors	6,936	5,432
Net cash used in operating activities	<u>(68,863)</u>	<u>(4,609)</u>

23. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	<u>330,030</u>	<u>404,344</u>
Total cash and cash equivalents	<u>330,030</u>	<u>404,344</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024

24. Analysis of changes in net debt

	At 31 March 2023	Cash flows	At 30 March 2024
	£	£	£
Cash at bank and in hand	404,345	(74,315)	330,030
	404,345	(74,315)	330,030

FORWARD DAY CENTRE LIMITED

England & Wales - Charity number 1071829

Accounts

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**
FOR THE PERIOD ENDED 30 MARCH 2023

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

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FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE PERIOD ENDED 30 MARCH 2023**

Trustees	P Brown M Drake (resigned 3 May 2023) N Garrard (appointed 1 June 2022, resigned 10 May 2024) A Hodson R Portham, Chair J Shinn (appointed 15 November 2023, resigned 13 March 2024)
Company registered number	03584750
Charity registered number	1071829
Registered office	St Margarets Millfleet King's Lynn Norfolk PE30 5EG
Independent auditors	Whitings LLP Statutory Auditor Greenwood House Greenwood Court Skyliner Way Bury St Edmunds Suffolk IP32 7GY
Bankers	Lloyds Bank 25 Gresham Street London EC2V 7HN
Solicitors	Fraser Dawbarns 21 Tuesday Market Place King's Lynn Norfolk PE30 1JW

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 30 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the charitable company for the period 1 April 2022 to 30 March 2023. These financial statements are in respect of the period 1 April 2022 to 30 March 2023. The previous period and comparative was for the 8 months ended 31 March 2022.

The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

a. Constitution

Forward Day Centre Limited ('FDC') is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 19 June 1998 (amended in 2002 & 2017). It is also registered as a charity with the Charity Commission (number 1071829). The Trustees of FDC are the only people with voting rights.

b. Recruitment and Appointment of Trustees

All members are invited to meet each year at the Annual General Meeting to elect the Board of Trustees, who are also directors of the company. One third of the Trustees stand down each year by rotation. The rules state that there must be a minimum of 3 Trustees. There is no upper limit to the number of Trustees. Trustees come from a variety of backgrounds, and include several with a close or professional knowledge of the world of disability.

On appointment trustees receive an induction and training to aid their understanding of Forward Day Centre.

The pay of senior staff is reviewed annually by the Trustees and assessed against comparable market rates for similar charitable institutions, having regard to the particular circumstances of Forward Day Centre.

c. General Management

Forward' has become accepted as the operational name of FDC. 'Ezone' has become accepted as the operational name for FDC's industrial unit. The management team report to the trustees during monthly board meetings where strategic decisions can be considered and made. The day to day responsibility for the provision of services rests with the Chief Executive Officer and the senior management team.

Major risks have been reviewed and systems and procedures have been established to manage these risks.

d. Public benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit and are satisfied that the charity fulfils the public benefit requirement.

The Trustees are of the belief that public benefit is provided by the charity for the advancement of education and relief of those in need by ill-health, disability or other disadvantage.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 MARCH 2023

Objectives and activities

a. Mission Statement

"To empower, enable and support vulnerable adults, especially those with learning disabilities, and those they interact with, so they can lead the life they choose within the community."

b. Forward Aim

- To enable members to be independent,
- To support members towards employment,
- To empower members to consider options and make choices,
- To involve members in their local community,
- To enable members to be in control of their lives,
- To always take care of the people around us.

c. Forward Objectives

- To develop and deliver a diverse programme of activities to support members to achieve their individual goals
- To listen to members opinions and requests and enable their opinions to be heard
- To be aware of the different ways members communicate and to communicate by the most appropriate means for each individual
- To provide suitable and varied environments with level access, specialised equipment and adaptations where needed
- To support members in a person-centred way and tailor learning to support their individual needs
- To employ a diverse, innovative and skilled workforce to support members to achieve their personal goals
- To provide the necessary training to provide the skills the workforce requires
- To support members to travel independently by using public transport
- To support members towards independence in money handling skills
- To consult and take into account members and staff opinions on service changes and new projects
- To ensure members are consulted and their opinions listened to before making company decisions
- Tackling disadvantage and discrimination to bring about permanent and positive change
- To advocate for members when necessary
- To work in partnership with parents, carers and other outside agencies
- To provide a safe service
- To encourage a culture where members and staff can express themselves and report any concerns they have; including a robust safeguarding and whistleblowing policy
- To provide a series of social events and times for relaxation

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 MARCH 2023

Objectives and activities (continued)

d. Our Values

- Providing the best for members
- Opportunity - with no prejudices or limits being set on members' potential
- Communication – a basic human right; we will make sure that everyone's way of communicating is valued
- Dignity and Respect – supporting members in a confidential and dignified manner that respects their beliefs, preferences, values and culture
- Equality and Diversity - ensuring members are treated fairly and equally, specific to their needs and choices including areas of race, gender, disability, religion or belief, sexual orientation and age
- Inclusive - supporting members to be part of their local community
- Innovation, Empowerment and Determination - to enable members to succeed
- Listening - to develop our services in accordance with members' needs and wishes
- Quality and Accountability - throughout the organisation
- Partnership - respecting and working with other organisations

Achievements and performance

a. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

b. Achievements

Forward continues to cater for a broad range of needs and aspirations for its service user members by promoting choice, independence and challenging attitudes that discriminate against people with disabilities.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 MARCH 2023

Achievements and performance (continued)

c. Donations

Forward has benefited from the generosity of local West Norfolk people during this period in the form of donations and attending our fundraising events. We would like to thank everyone who kindly donated money to the charity or supported our projects through grants, awards or donations. Your kindness and support do make a huge difference to the people we support and enables members to progress, accomplish and experience new activities. We would like to thank the following: -

- Samphire Quilters (£300)
- Snettisham Garden Club (£53)
- Millfleet Shop (Collection Pots £131.68)
- West Norfolk Wins (£229.50)
- Tracy O'Dwyer (Staff Member) Organised Raffle (£178)

Members have been refurbishing and maintaining the 4 planters within The Vancouver Quarter. The charity received funds for this from The Vancouver Quarter to help maintain and keep the planters looking great throughout the year. The Members and Staff involved in this have thoroughly enjoyed it. It is something that will be continuing throughout 2023/2024 also.

During the period March 2022 to August 2023, Forward freed itself from the last remaining, mostly self-imposed, restrictions of the pandemic to offer Members a comprehensive range of activities, either in the community or centre based. This enabled Members to mix without the limitations of being in a bubble system and staff to stop wearing facemasks, and it was a gradual process to enable some Members who were anxious about change to adjust to the new circumstances. Consequently, when Christmas arrived, after much lobbying by Members, Forward celebrated with Christmas parties. Logistics, and because Forward had grown in size, meant that we had got to the point where two Christmas parties were needed, so we used the Dukes Head Hotel for the first time which enabled Members to walk to the party, instead of Forward having to organise transport. As ever, the parties were a truly memorable and joyous success.

So, after a period of standing still, due to the pandemic, April 2022 to March 2023 was a period of change and development at Forward. This began with the long-needed renovation of the mens and ladies toilets at Millfleet. In addition, a new sensory room and de-escalation room were built to give Members the opportunities of calm environments and activities that involved sensory equipment like bubble tubes, fibre optic curtains and tactile equipment.

Studio 1 benefitted from a stud wall to separate the workshop from the rest of the room, this included a window for borrowed light from the rest of the room. This also helped with the health and safety aspect of this area; new doors were put into the corridor and extra ventilation.

Because we needed more provision to extend our charitable purpose to those people on Forward's waiting list, and because in the event of a return to a situation where we needed to return to Covid rules, we continued to search for the right premises. We were particularly interested in raising the profile of people with learning disabilities and autism so opted for a high street presence that allowed for a gift shop at the front of the building with provision for sixteen Members working in day service activities at the back. This was an immense opportunity for members to learn employment skills and engage with the community. The shop also enabled us to sell products made at Ezone, and gifts made by local people. Ezone squirrel bars and hedgehog boxes were very popular. The shop opened just before Christmas and got off to a promising start, January was expectantly slow, but it was also a learning curve for everyone involved and a very positive experience that we feel will become more beneficial as time goes on.

During this period Forward also redesigned the allotment and plans were made for clearing any clutter and broken wooden planters which had reached the end of their use.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 MARCH 2023

Achievements and performance (continued)

d. In Conclusion

Forward is a sum of its parts. Members are progressing and supported to a very high standard to achieve their goals by a very focused, imaginative, and caring Support Team. Forward's services are developing to enable Members to have the very best opportunities to progress, whether this is through sensory environments for complex needs, independent living facilities, promoting healthy living or opportunities to learn employment skills.

We would like to thank the Team Leaders and all the Staff team who continue to support Members with their activities and wellbeing and make the day services a vibrant, safe and stimulating environment.

We would also wish to thank the Senior Management team, for providing a safe and innovative service for Staff and Members.

We also need to extend our thanks to Parents and Carers who we continue to work closely with.

Forward continues to work in conjunction with Norfolk County Council (NCC) Learning Disabilities Team, and this has been especially so during the pandemic. We would like to thank the West Norfolk Learning Disability Social Work team and NCC for their continued support throughout this time.

We would especially like to thank Members who buy Forward's services and continue to help develop them, they are an absolute pleasure and privilege to work with.

Going Forward

In the period April 2023 to March 2024 Forward will put the finishing touches to some of the areas we have changed. This will also include a new entrance gate from the Forward front car park to the main room for Members who prefer to come into the centre through a quieter route, other than the main doors.

We will apply for grants to pay for new sensory equipment. We will also create new opportunities for Members to make music with modern electronic equipment.

Ezone will create a heatproof ceiling on its conservatory, so it doesn't bring so much heat into the unit during hot summers.

We look forward to developing the shop and allotments with all the benefits that they will bring.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 MARCH 2023

Achievements and performance (continued)

e. Training

Forward continued with an extensive programme of training of Staff during the period April 2022 to March 2023 as detailed below.

	Number of staff 2023
Safeguarding	9
Manual handling	24
Diabetes	6
Emergency first aid	34
Equality & diversity	9
Positive behavioural support	32
Safe administration of medicines	14
Food hygiene	13
Epilepsy	7
Communication	6
Health & safety	1
Challenging behaviour	7
Fire training	4
Autism and learning disabilities	3
Person centred care	1
Deprivation of liberty	5
Dementia	1
Record keeping	5
Mental capacity	6

Financial review

a. Results

The financial results are not immediately comparable to the previous accounting period as the previous period was 8 months long. However, using an average monthly basis it is encouraging to see that the average monthly incoming resources increased from £97,717 in 2022 to £102,713 in 2023. Resources expended on an average monthly basis also increased from £81,895 to £99,205. The net surplus for the period was £42,104 (2022 - £126,577).

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 MARCH 2023

b. Reserves

The Trustees policy is to hold unrestricted funds not committed at around 3 months of the resources expended. At present the Emergency Operating Reserve has been increased to £210,000. At this level the trustees feel able to maintain the current activities of the charity in the event of a significant drop in future funding. In the current economic climate these are an appropriate target level. It is noted that other unrestricted reserves are held sufficient to cover at least 3 months of expenditure.

c. Strategic Corporate Objectives for the Coming Year to April 2024

- To listen to the views of Members and discuss issues in Forum meetings with them so that they can make informed decisions about the service Forward provides and take concerns and initiatives to Norfolk County Council through the Locality meeting
- To extend the opportunities for Members to exercise fuller choice in programs in accordance with Forward's aims and objectives
- To design programs and activities that support members to progress towards their chosen aims and objectives
- To create a kitchen that is suitable for creating products for sale in Forwards shop, including popcorn, chocolate raisins and sweets
- To maintain four Vancouver centre planters to a high standard
- To develop Studio 2 into a training area that enables Members to do course work that compliments the practical work they do
- To further develop courses at No.33 in relation to the shop
- To mend the leaking roof at Studio 2
- To promote healthy living throughout Forward's activities
- To promote recycling, upcycling and awareness of the environment amongst members
- To continue to build delivery of public service contracts to provide income to finance and develop our charitable work.
- To continue to train all staff in Positive Behavioral Support

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 30 MARCH 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Whitings LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

R Portham
(Chair of Trustees)



P Brown
(Trustee)



Date: 14/3/24

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED

Opinion

We have audited the financial statements of Forward Day Centre Limited (the 'charitable company') for the period ended 30 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the period 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 Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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
- sufficient accounting records have not been kept; 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.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Enquiry of management around actual and potential litigation and claims;
- Reviewing compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the course of normal business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Whittings LLP
Statutory Auditor
Greenwood House
Greenwood Court
Skyliner Way
Bury St Edmunds
Suffolk
IP32 7GY

Date: 14/08/2024

Whittings LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 30 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and grants	3	1,499	4,434	5,933	50,664
Charitable activities	4	1,206,506	-	1,206,506	728,739
Other trading activities	5	19,798	-	19,798	2,257
Investments	6	328	-	328	75
Total income		1,228,131	4,434	1,232,565	781,735
Expenditure on:					
Raising funds	7	10,981	-	10,981	717
Charitable activities	8	1,150,975	28,505	1,179,480	654,441
Total expenditure		1,161,956	28,505	1,190,461	655,158
Net movement in funds		66,175	(24,071)	42,104	126,577
Reconciliation of funds:					
Total funds brought forward		921,305	72,450	993,755	867,178
Net movement in funds		66,175	(24,071)	42,104	126,577
Total funds carried forward	19	987,480	48,379	1,035,859	993,755

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 18 to 37 form part of these financial statements.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03584750

BALANCE SHEET
AS AT 30 MARCH 2023

	Note	30 March 2023 £	31 March 2022 £
Fixed assets			
Tangible assets	14	533,345	462,674
		<u>533,345</u>	<u>462,674</u>
Current assets			
Debtors	15	143,291	78,031
Cash at bank and in hand		404,345	492,740
		<u>547,636</u>	<u>570,771</u>
Creditors: amounts falling due within one year	16	(45,122)	(39,690)
Net current assets		<u>502,514</u>	<u>531,081</u>
Total assets less current liabilities		<u>1,035,859</u>	<u>993,755</u>
Total net assets		<u><u>1,035,859</u></u>	<u><u>993,755</u></u>

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FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03584750

BALANCE SHEET (CONTINUED)
AS AT 30 MARCH 2023

	Note	30 March 2023 £	31 March 2022 £
Charity funds			
Restricted funds	19	48,379	72,450
Unrestricted funds	19	987,480	921,305
Total funds		<u>1,035,859</u>	<u>993,755</u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

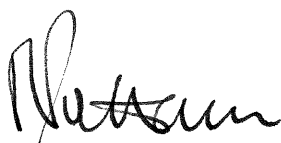
However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

R Portham
(Chair of Trustees)



P Brown
(Trustee)



Date:

14/8/24

The notes on pages 18 to 37 form part of these financial statements.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities - note 22	(4,609)	150,682
Cash flows from investing activities		
Dividends, interests and rents from investments	328	70
Purchase of tangible fixed assets	(84,115)	(13,093)
Net cash used in investing activities	(83,787)	(13,023)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the period	(88,396)	137,659
Cash and cash equivalents at the beginning of the period	492,740	355,081
Cash and cash equivalents at the end of the year - note 24	404,344	492,740

The notes on pages 18 to 37 form part of these financial statements

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023

1. General information

The charitable company was incorporated in England & Wales and the address of its registered office is St Margarets, Millfleet, King's Lynn, Norfolk, PE30 5EG.

The charity is also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

These financial statements are in respect of the period 1 April 2022 to 30 March 2023. The previous period and comparative was for the 8 months ended 31 March 2022.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (published October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Forward Day Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The accounts have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the level of expected income and expenditure for the 12 months from the date of signing these accounts and are satisfied that the charity will continue as a going concern. The Trustees have noted they expect a deficit position to be reported for the year ended 31 March 2024, but that they have considered the position of the charity and are satisfied that they have enough reserves to ensure they remain a going concern.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity are apportioned between those activities on a basis consistent with the use of resources. Support costs which contribute to both support and charitable activities are apportioned based on the proportion of staff numbers working on support functions.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Grants

Income from grants whether 'capital or 'revenue' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. 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:

Freehold property	- buildings not depreciated, improvements at 7% straight line
Short-term leasehold property	- 7% p.a. reducing balance
Fixtures and fittings	- 25% p.a. reducing balance
Office equipment	- 25% p.a. reducing balance

No depreciation has been charged on freehold property where the remaining useful economic life of the properties is so long, and the residual value so high, that such depreciation charges would be deemed to be immaterial. Internal improvements to freehold property has however been depreciated at 7% straight line.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.14 Pensions

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the period.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

3. Income from donations, legacies and grants

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	907	900	1,807	2,231
Infection Control Fund grants	-	-	-	19,453
Other grants	-	3,534	3,534	28,694
Similar incoming resources	592	-	592	286
	<u>1,499</u>	<u>4,434</u>	<u>5,933</u>	<u>50,664</u>
<i>Total 2022</i>	<u>2,517</u>	<u>48,147</u>	<u>50,664</u>	

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Client care income	1,204,952	1,204,952	728,739
Event contributions	1,554	1,554	-
	<u>1,206,506</u>	<u>1,206,506</u>	<u>728,739</u>
<i>Total 2022</i>	<u>728,739</u>	<u>728,739</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Room hire income	1,920	1,920	915
Curriculum enrichment	4,428	4,428	1,169
	<u>6,348</u>	<u>6,348</u>	<u>2,084</u>
<i>Total 2022</i>	<u>2,084</u>	<u>2,084</u>	

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Vending machine income	-	-	123
Shop income	13,450	13,450	50
	<u>13,450</u>	<u>13,450</u>	<u>173</u>
<i>Total 2022</i>	<u>173</u>	<u>173</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Bank interest receivable	328	328	75
	<u> </u>	<u> </u>	<u> </u>
<i>Total 2022</i>	<u>75</u>	<u>75</u>	

7. Expenditure on raising funds

Other trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Vending machine costs	1,310	1,310	402
Shop costs	9,671	9,671	315
	<u>10,981</u>	<u>10,981</u>	<u>717</u>
<i>Total 2022</i>	<u>717</u>	<u>717</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Governance costs	20,924	-	20,924	8,196
No.33 Centre	78,867	1,712	80,579	-
Ezone	142,840	-	142,840	34,335
Day Centre	908,344	26,793	935,137	611,910
	<u>1,150,975</u>	<u>28,505</u>	<u>1,179,480</u>	<u>654,441</u>
<i>Total 2022</i>	<u>633,473</u>	<u>20,968</u>	<u>654,441</u>	

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Governance Costs	-	20,924	20,924	8,196
No.33 Centre	67,343	13,236	80,579	-
Ezone	141,084	1,756	142,840	34,335
Day Centre	712,809	222,328	935,137	611,910
	<u>921,236</u>	<u>258,244</u>	<u>1,179,480</u>	<u>654,441</u>
<i>Total 2022</i>	<u>503,832</u>	<u>150,609</u>	<u>654,441</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Governance Costs 2023 £	No.33 Centre 2023 £	Ezone 2023 £	Day Centre 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	-	12,961	-	194,422	207,383	129,750
Depreciation	-	-	-	5,707	5,707	2,244
Office costs	-	275	1,756	22,199	24,230	10,419
Governance costs	20,924	-	-	-	20,924	8,196
	<u>20,924</u>	<u>13,236</u>	<u>1,756</u>	<u>222,328</u>	<u>258,244</u>	<u>150,609</u>
<i>Total 2022</i>	<u>8,196</u>	<u>-</u>	<u>507</u>	<u>141,906</u>	<u>150,609</u>	

10. Governance costs

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Audit fees	5,400	5,400	2,700
Accountancy fees	6,703	6,703	4,423
Legal fees	8,371	8,371	1,073
Trustee liability insurance	450	450	-
	<u>20,924</u>	<u>20,924</u>	<u>8,196</u>

Audit and accountancy fees are both charged by the charitable company's auditor.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

11. Staff costs

	2023 £	2022 £
Wages and salaries	825,321	480,554
Social security costs	63,832	35,249
Contribution to defined contribution pension schemes	33,359	22,760
	<u>922,512</u>	<u>538,563</u>

The average number of persons employed by the charitable company during the period was as follows:

	2023 No.	2022 No.
Forward and Futures project staff	38	38
Administration and support staff	7	6
	<u>45</u>	<u>44</u>

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration and benefits received by key management personnel were £164,531 (2022 - £104,147). 4 employees (2022 - 4) are deemed to be key management personnel.

12. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration, other benefits or expenses (2022 - none).

13. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

14. Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 April 2022	423,692	104,404	99,078	42,317	669,491
Additions	53,093	17,957	2,076	10,989	84,115
Disposals	-	-	(9,799)	(15,937)	(25,736)
At 30 March 2023	476,785	122,361	91,355	37,369	727,870
Depreciation					
At 1 April 2022	-	95,281	85,192	26,344	206,817
Charge for the period	1,971	1,564	3,785	5,280	12,600
On disposals	-	-	(9,713)	(15,179)	(24,892)
At 30 March 2023	1,971	96,845	79,264	16,445	194,525
Net book value					
At 30 March 2023	474,814	25,516	12,091	20,924	533,345
At 31 March 2022	423,692	9,124	13,885	15,973	462,674

15. Debtors: Amounts falling due within one year

	30 March 2023 £	31 March 2022 £
Trade debtors	106,137	32,640
Prepayments and accrued income	37,154	24,197
Grants receivable	-	21,194
	143,291	78,031

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

16. Creditors: Amounts falling due within one year

	30 March 2023	<i>31 March 2022</i>
	£	<i>£</i>
Trade creditors	7,770	<i>6,497</i>
Other taxation and social security	13,451	<i>11,608</i>
Other creditors	5,491	<i>3,595</i>
Accruals and deferred income	18,410	<i>17,990</i>
	45,122	<i>39,690</i>

17. Pension commitments

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £33,359 (2022 - £22,760). No contributions (2022 - £4,114) were payable to the fund at the balance sheet date.

18. Operating lease commitments

At 30 March 2023 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	30 March 2023	<i>31 March 2022</i>
	£	<i>£</i>
Not later than 1 year	24,000	<i>-</i>
Later than 1 year and not later than 5 years	3,000	<i>-</i>
	27,000	<i>-</i>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

19. Statement of funds

Statement of funds - current period

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 March 2023 £
Unrestricted funds					
Designated funds					
Emergency operating reserve	140,000	-	-	70,000	210,000
Fixed asset reserve	462,673	-	-	70,672	533,345
Building repair fund	23,161	-	144	-	23,305
Brickwork fund	22,362	-	-	-	22,362
Millfleet refurbishments	36,115	-	(20,563)	-	15,552
	<u>684,311</u>	<u>-</u>	<u>(20,419)</u>	<u>140,672</u>	<u>804,564</u>
General funds					
General Funds - all funds	236,994	1,228,130	(1,141,536)	(140,672)	182,916
Total Unrestricted funds	<u>921,305</u>	<u>1,228,130</u>	<u>(1,161,955)</u>	<u>-</u>	<u>987,480</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

19. Statement of funds (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 March 2023 £
Restricted funds					
Vancouver planters grant	-	900	(856)	-	44
NCF sensory equipment grant	-	3,534	(82)	-	3,452
Autism/toilets grant	4,500	-	(184)	-	4,316
Screwfix toilet refurbishment grant	5,000	-	(204)	-	4,796
Town centre premises grant	16,194	-	(2,325)	-	13,869
Soundbeam grant	1,315	-	(222)	-	1,093
Loft insulation grant	458	-	(64)	-	394
Helping people into voluntary work	4,600	-	(4,600)	-	-
Funky gift shop grant	7,490	-	(693)	-	6,797
Magic carpet interactive flooring grant	3,328	-	(921)	-	2,407
Milfleet new toilet grant	1,139	-	(410)	-	729
IT equipment fund	342	-	(90)	-	252
Infection control fund	28,084	-	(17,854)	-	10,230
	<u>72,450</u>	<u>4,434</u>	<u>(28,505)</u>	<u>-</u>	<u>48,379</u>
Total of funds	<u><u>993,755</u></u>	<u><u>1,232,564</u></u>	<u><u>(1,190,460)</u></u>	<u><u>-</u></u>	<u><u>1,035,859</u></u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023

19. Statement of funds (continued)

The Emergency operating reserve was established to cover the operating expenses for a period of 2 months in the events of a significant drop in income.

The Fixed Asset reserve represents the balance of unrestricted reserves attributable to the investment in fixed assets.

The building repair fund has been designated for the replacement of the windows at Millfleet.

The brickwork fund has been designated for the repair work to the brickwork at Millfleet.

The Millfleet refurbishments fund has been designated for refurbishments of the Millfleet toilets and the creation of a large sensory room.

The soundbeam fund has been established by way of a grant towards the purchase of soundbeam equipment.

The loft insulation fund has been established by way of a grant towards loft insulation at Millfleet.

The Helping people into voluntary work fund was received from Norfolk Community Foundation to cover research into the placements and the cost of support staff to enable people to take up voluntary placements within the community.

The funky gift shop fund was received to convert the front lobby area of Millfleet into a gift shop where members can sell items they make, and gifts that they will choose from wholesalers to the general public.

The magic carpet interactive flooring grant was received to provide equipment to support group interaction.

The Millfleet access gate grant was received to install a locking mechanism to the gate at the entrance of the back car park.

The Millfleet new toilet grant was received to convert an unusable part of Millfleet into an access toilet.

The IT equipment fund was received to assist in procuring computer equipment.

The Infection Control Fund grant was received from Norfolk County Council in response to the Covid-19 pandemic and serves to cover costs in respect of testing for Covid-19 and ensuring practices comply with the relevant government guidance.

The Forward Momentum Grant fund was to start a project to support young people aged eighteen and over by providing guidance and work experience to support them towards employment.

The Screwfix toilet refurbishment Grant fund was opened following receipt of a grant from Screwfix to put towards modernising the toilets in the Millfleet main room.

The Town Centre Premises fund grant was received in order to fund the lease and development of a trading premises in Kings Lynn town centre.

The Vancouver planters grant was received towards the refurbishment and upkeep of four planters in the Vancouver Quarter, King's Lynn.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

19. Statement of funds (continued)

The NCF sensory equipment grant was received towards equipment to be included in the sensory room at Millfleet.

The autism/toilets grant was received towards autism/toilet facilities at Millfleet.

Statement of funds - prior period

	<i>Balance at 1 August 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds					
Designated funds					
Emergency operating reserve	140,000	-	-	-	140,000
Fixed asset reserve	454,131	-	-	8,542	462,673
Building repair fund	23,409	-	(248)	-	23,161
Brickwork fund	22,362	-	-	-	22,362
Millfleet refurbishments	-	-	-	36,115	36,115
	<u>639,902</u>	<u>-</u>	<u>(248)</u>	<u>44,657</u>	<u>684,311</u>
General funds					
General Funds - all funds	<u>182,004</u>	<u>733,588</u>	<u>(633,941)</u>	<u>(44,657)</u>	<u>236,994</u>
Total Unrestricted funds	<u>821,906</u>	<u>733,588</u>	<u>(634,189)</u>	<u>-</u>	<u>921,305</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

19. Statement of funds (continued)

	<i>Balance at 1 August 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Restricted funds					
Forward momentum Grant	-	3,000	(3,000)	-	-
Autism/toilets grant	-	4,500	-	-	4,500
Screwfix toilet refurbishment grant	-	5,000	-	-	5,000
Town centre premises grant	-	16,194	-	-	16,194
Soundbeam grant	1,493	-	(178)	-	1,315
Loft insulation grant	509	-	(51)	-	458
Helping people into voluntary work	4,600	-	-	-	4,600
Funky gift shop grant	7,847	-	(357)	-	7,490
Magic carpet interactive flooring grant	4,422	-	(1,094)	-	3,328
Milfleet Access Gate Grant	473	-	(473)	-	-
Milfleet new toilet grant	1,466	-	(327)	-	1,139
IT equipment fund	414	-	(72)	-	342
Infection control fund	24,047	19,453	(15,416)	-	28,084
	<u>45,271</u>	<u>48,147</u>	<u>(20,968)</u>	<u>-</u>	<u>72,450</u>
Total of funds	<u><u>867,177</u></u>	<u><u>781,735</u></u>	<u><u>(655,157)</u></u>	<u><u>-</u></u>	<u><u>993,755</u></u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

20. Summary of funds

Summary of funds - current period

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 March 2023 £
Designated funds	684,311	-	(20,419)	140,672	804,564
General funds	236,994	1,228,130	(1,141,536)	(140,672)	182,916
Restricted funds	72,450	4,434	(28,505)	-	48,379
	<u>993,755</u>	<u>1,232,564</u>	<u>(1,190,460)</u>	<u>-</u>	<u>1,035,859</u>

Summary of funds - prior period

	Balance at 1 August 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	639,902	-	(248)	44,657	684,311
General funds	182,004	733,588	(633,941)	(44,657)	236,994
Restricted funds	45,271	48,147	(20,968)	-	72,450
	<u>867,177</u>	<u>781,735</u>	<u>(655,157)</u>	<u>-</u>	<u>993,755</u>

21. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 30 March 2023 £	Restricted funds 30 March 2023 £	Total funds 30 March 2023 £
Tangible fixed assets	484,344	49,001	533,345
Current assets	548,258	(622)	547,636
Creditors due within one year	(45,122)	-	(45,122)
Total	<u>987,480</u>	<u>48,379</u>	<u>1,035,859</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 31 March 2022 £</i>	<i>Restricted funds 31 March 2022 £</i>	<i>Total funds 31 March 2022 £</i>
Tangible fixed assets	438,007	24,667	462,674
Current assets	521,183	49,588	570,771
Creditors due within one year	(37,885)	(1,805)	(39,690)
Total	<u>921,305</u>	<u>72,450</u>	<u>993,755</u>

22. Reconciliation of net movement in funds to net cash flow from operating activities

	30 March 2023 £	31 March 2022 £
Net income for the period (as per Statement of Financial Activities)	<u>42,104</u>	<u>126,577</u>
Adjustments for:		
Depreciation charges	12,600	4,549
Dividends, interests and rents from investments	(328)	(70)
Loss on the sale of fixed assets	844	-
Decrease/(increase) in debtors	(65,261)	21,135
Increase/(decrease) in creditors	5,432	(1,509)
Net cash provided by/(used in) operating activities	<u>(4,609)</u>	<u>150,682</u>

23. Analysis of cash and cash equivalents

	30 March 2023 £	31 March 2022 £
Cash in hand	404,344	492,740
Total cash and cash equivalents	<u>404,344</u>	<u>492,740</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 MARCH 2023**

24. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 30 March 2023
	£	£	£
Cash at bank and in hand	492,740	(88,395)	404,345
	<u>492,740</u>	<u>(88,395)</u>	<u>404,345</u>

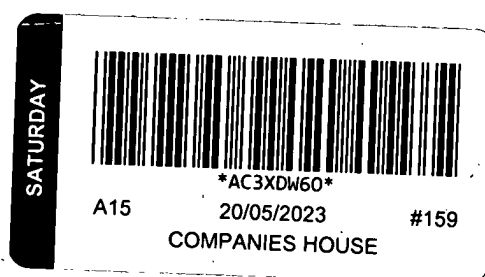
FORWARD DAY CENTRE LIMITED

England & Wales - Charity number 1071829

Accounts

Registered number: 03584750
Charity number: 1071829

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**
FOR THE PERIOD ENDED 31 MARCH 2022



FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

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FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 31 MARCH 2022**

Trustees
P Brown
S Fraser (resigned 29 September 2021)
A Hodson
M Drake
R Portham, Chair
K Roberts (resigned 29 September 2021)
N Garrard (appointed 1 June 2022)

**Company registered
number** 03584750

**Charity registered
number** 1071829

Registered office
St Margarets
Millfleet
King's Lynn
Norfolk
PE30 5EG

Independent auditors
Whitings LLP
Senior Statutory Auditor
Greenwood House
Greenwood Court
Skyliner Way
Bury St Edmunds
Suffolk
IP32 7GY

Bankers
Barclays
92 High Street
King's Lynn
Norfolk
PE30 1BL

Solicitors
Fraser Dawbarns
21 Tuesday Market Place
King's Lynn
Norfolk
PE30 1JW

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Forward Day Centre Limited (the company) for the period ended 31st March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2019, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management

Constitution

Forward Day Centre Limited ('FDC') is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 19 June 1998 (amended in 2002 & 2017). It is also registered as a charity with the Charity Commission (number 1071829). The Trustees of FDC are the only people with voting rights.

Recruitment and Appointment of Trustees

All members are invited to meet each year at the Annual General Meeting to elect the Board of Trustees, who are also directors of the company. One third of the Trustees stand down each year by rotation. The rules state that there must be a minimum of 3 Trustees. There is no upper limit to the number of Trustees. Trustees come from a variety of backgrounds and include several with a close or professional knowledge of the world of disability.

On appointment Trustees receive an induction and training to aid their understanding of Forward Day Centre.

The pay of senior staff is reviewed annually by the Trustees and assessed against comparable market rates for similar charitable institutions, having regard to the particular circumstances of Forward Day Centre.

General Management

'Forward' has become accepted as the operational name of FDC. 'Ezone' has become accepted as the operational name for FDC's industrial unit. The management team report to the Trustees during monthly board meetings where strategic decisions can be considered and made. The day-to-day responsibility for the provision of services rests with the Chief Executive Officer and the senior management team.

Major risks have been reviewed and systems and procedures have been established to manage these risks.

Objectives and Activities

Mission Statement:

"To empower, enable and support vulnerable people, especially those with learning disabilities, and those they interact with, so they can lead the life they choose within the community.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2022

Forward Aims:

- to enable members to be independent,
- to support members towards employment,
- to empower members to consider options and make choices,
- to involve members in their local community,
- to enable members to be in control of their lives,
- to always take care of the people around us.

Forward Objectives:

- To develop and deliver a diverse programme of activities to support members to achieve their individual goals.
- To listen to members opinions and requests and enable their opinions to be heard.
- To be aware of the different ways members communicate and to communicate by the most appropriate means for each individual.
- To provide suitable and varied environments with level access, specialised equipment and adaptations where needed.
- To support members in a person-centred way and tailor learning to support their individual needs.
- To employ a diverse, innovative and skilled workforce to support members to achieve their personal goals.
- To provide the necessary training to provide the skills the workforce requires.
- To support members to travel independently by using public transport.
- To support members towards independence in money handling skills.
- To consult and take into account members and staff opinions on service changes and new projects.
- To ensure members are consulted and their opinions listened to before making company decisions.
- Tackling disadvantage and discrimination to bring about permanent and positive change.
- To advocate for members when necessary.
- To work in partnership with Parents, Carers and other outside agencies.
- To provide a safe service.
- To encourage a culture where members and staff can express themselves and report any concerns they have; including a robust safeguarding and whistleblowing policy.
- To provide a series of social events and times for relaxation.

Our Values

- Providing the best for members.
- Opportunity - with no prejudices or limits being set on members' potential.
- Communication – a basic human right; we will make sure that everyone's way of communicating is valued.
- Dignity and Respect – supporting members in a confidential and dignified manner that respects their beliefs, preferences, values and culture.
- Equality and Diversity - ensuring members are treated fairly and equally, specific to their needs and choices including areas of race, gender, disability, religion or belief, sexual orientation and age.
- Inclusive - supporting members to be part of their local community.
- Innovation, Empowerment and Determination - to enable members to succeed.
- Listening - to develop our services in accordance with members' needs and wishes.
- Quality and Accountability - throughout the organisation.
- Partnership - respecting and working with other organisations.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2022

Achievements and performance

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Achievements

Forward continues to cater for a broad range of needs and aspirations for its service user members by promoting choice, independence and challenging attitudes that discriminate against people with disabilities.

Donations

Forward has benefited from the generosity of local West Norfolk people during this period in the form of donations and attending our fund-raising events. We would like to thank everyone who kindly donated money to the charity or supported our projects through grants, awards or donations. Your kindness and support do make a huge difference to the people we support and enables members to progress, accomplish and experience new activities. We would like to thank the Geoffrey Watling Charity which granted us money in February (which was originally intended for the year before but Covid meant we could not employ builders in 2021).

- Geoffrey Watling £4500 towards sensory rooms and access toilet.
- Charlie, Lisa and Tom £240 raised in a 10k run

During this period, Forward changed its accounting year to enable it to run from April 1st 2022 to March 31st 2023. The period reported by these accounts is therefore from 1st August 2021 to 31st March 2022. This change made sense as NCC budgets and financial uplifts to the care sector are set in the first three months of the calendar year. This therefore informs Forward of the potential for pay rises which Forward can then introduce from April 1st. Ideally Forward will have held their appraisals by March 31st.

Forward's support for Members and the activities they were able to take part in were still hampered by the Covid 19 pandemic during the period August 2021 to March 2022, but gradually Members were able to participate more and more in community activities. This was partly driven by the fall in numbers of people with Covid and the vaccination programme rolled out by the Government. However, Members still stayed in bubbles, the Staff team still wore facemasks, and Forward did not organise any Christmas parties in community venues.

After the events of the previous year, this period seemed very much a time of limbo. Forward was hesitant to be too bold in mingling within the community, but we didn't want to continue to be hemmed in our buildings either. Forward wanted to return to Members having their full allocation of days and gradually we did increase towards the Members attending their bubbles each day. Referrals were also mounting and crept up to approximately 40 people either waiting to begin a service with Forward or existing Members wanting more days with us.

During this time, Staff had been able to work with smaller groups of Members and were able to give them more one to one time. As a result we noticed many benefits and indications of Members progress; noticeably some Members' communication and confidence grew. Given these achievements and the number of referrals on our waiting list, we needed more space. We considered different types of buildings but preferred the benefits of a shop with space behind it for day service activities. We thought we had found the ideal situation on the high street but after a structural survey we realised that that building could be a financial liability so, as of the Balance Sheet date we were still looking for the ideal premises.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2022

In Conclusion

Although the shadow of Covid still looms over some of the things we can do, new Members have joined Forward and added their talents and personalities to the vibrant, warm, and welcoming atmosphere that is the whole of what we are.

A few staff reflected on their futures and moved away from support work, and we would like to thank them for their contributions, but also new staff have joined and brought new skills and ideas to what we do.

We would like to thank the Team Leaders and all the Staff team who have supported Members with their activities and wellbeing through this period, they as always are a truly amazing, innovative, and dedicated group of people.

We would also wish to thank the Senior Management team, for providing a safe and innovative service for Staff and Members.

We also need to extend our thanks to Parents and Carers who we continue to work closely with.

Forward continues to work in conjunction with Norfolk County Council (NCC) Learning Disabilities Team, and this has been especially so during the pandemic. We would like to thank the West Norfolk Learning Disability Social Work team and NCC for their continued support throughout this time.

Going Forward

In the period since the Balance Sheet date, Forward has managed to find and secure a town centre premises, allowing us to open a gift shop and give further day service provision to the vast number of people waiting to enter the service. We also aim to have better provision for complex needs by refurbishing the toilets, improving the side entrance, building a better entrance gate, and adding a de-escalation room and new sensory room to our existing premises. We expect to release some reserves for these improvements and apply for some grant funding, which will include purchasing some specialised sensory equipment.

We intend to modernise Studio 1, including looking at improving the flooring, and building a wall to screen off the workshop. Studio 2 may be adapted to provide a further cooking space.

Training

Forward continued with an extensive programme of training of Staff during the period August 2021 to March 2022 as detailed below.

Safeguarding - 2 employees
Manual Handling - 8 employees
First Aid Awareness - 6 employees
Equality & Diversity - 3 employees
First aid at work - 2 employees
Safe Administration of Medicines - 3 employees
Food Hygiene - 2 employees
Epilepsy - 2 employees
Communication - 3 employees
Health & Safety - 1 employee
Challenging behaviour - 2 employees
Confidentiality - 1 employee
Deprivation of liberty - 3 employees
Record keeping - 4 employees
Mental capacity - 2 employees

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2022

Financial review

Financial results are not immediately comparable to the previous accounting period as a result of the change in the charity's year-end. The period ended 31 March 2022 is 8 months long in comparison to the previous 12 month period. However, using an average monthly basis it is encouraging to see that the average monthly incoming resources increased from £93,843 in the year ended 31 July 2021 to £97,717 in the 8 months ended 31 March 2022. Resources expended on an average monthly basis actually decreased from £84,755 to £81,895. Net incoming resources for the 8 month period ended 31 March 2022 of £126,577 were therefore actually higher than that of the previous 12 month period (2021 - £109,068).

Reserves

The Trustees policy is to hold unrestricted funds not committed at around 2 months of the resources expended. At present the Emergency Operating Reserve remains at £140,000. At this level the trustees feel able to maintain the current activities of the charity in the event of a significant drop in future funding. In the current economic climate these are considered to be an appropriate target level.

Strategic Corporate Objectives for the Coming Year to April 2023

- To listen to the views of Members and discuss issues in Forum meetings with them so that they can make informed decisions about the service Forward provides and take concerns and initiatives to Norfolk County Council through the Locality meeting.
- To extend the opportunities for Members to exercise fuller choice in programs in accordance with Forward's aims and objectives.
- To design programs and activities that support members to progress towards their chosen aims and objectives.
- To relax some of our Covid measures in line with Norfolk County Council and Government guidelines.
- To further develop a complex needs pathway
- To further develop an independence pathway
- To modernise part of Millfleet to benefit a complex needs service that includes a new side door, de-escalation room, and new sensory room.
- To develop Studio 1, including building a wall to isolate the workshop.
- To source a high street shop, for trading gifts made at Ezone, adding day service capacity and promoting awareness of adults with learning disabilities and autism.
- To mend the leaking roof near Studio 2
- To promote healthy living throughout Forward's activities
- To promote recycling, upcycling, and awareness of the environment amongst Members
- To continue to build delivery of public service contracts to provide income to finance and develop our charitable work.
- To employ a second trainer and improve staff training and development and ensure that each permanent employee has a full appraisal and development programme to retain and develop key staff.
- To train all staff in Positive Behavioural Support.
- To continue the process of becoming a virtually paper free service.
- To update and streamline Forward's archiving processes.

Public Benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit and are satisfied that the charity fulfils the public benefit requirement.

The Trustees are of the belief that public benefit is provided by the charity for the advancement of education and relief of those in need by ill-health, disability or other disadvantage.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2022

Trustees' Responsibilities Statement

The Trustees (who are also the directors of Forward Day Centre Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) 2019;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

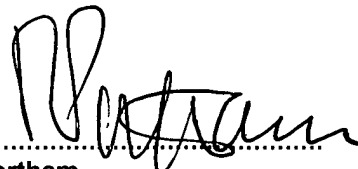
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

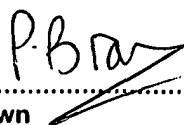
- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Whittings LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 05/05/23 and signed on their behalf by:


.....
R Portham
(Chair of Trustees)


.....
P Brown
(Trustee)

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED

Opinion

We have audited the financial statements of Forward Day Centre Limited (the 'charitable company') for the period ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the period 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 Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

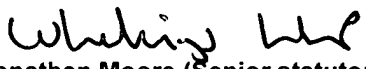
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 charitable company and the charitable company's trustees, for our audit work, for this report, or for the opinions we have formed.


Jonathan Moore (Senior statutory auditor)
for and on behalf of
Whitings LLP
Greenwood House
Greenwood Court
Skyliner Way
Bury St Edmunds
Suffolk
IP32 7GY

Date: 05/05/23

Whitings LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations, legacies & grants:	3				
Donations & legacies		2,231	-	2,231	3,870
Grants		-	48,147	48,147	60,708
Similar incoming resources		286	-	286	64
Charitable activities	4	728,738	-	728,738	1,057,309
Other trading activities	5	2,257	-	2,257	1,926
Investments	6	75	-	75	2,249
Total income		733,587	48,147	781,734	1,126,126
Expenditure on:					
Raising funds		402	-	402	763
Charitable activities	7	633,787	20,968	654,755	1,016,295
Total expenditure		634,189	20,968	655,157	1,017,058
Net movement in funds		99,398	27,179	126,577	109,068
Reconciliation of funds:					
Total funds brought forward		821,906	45,271	867,177	758,109
Net movement in funds		99,398	27,179	126,577	109,068
Total funds carried forward		921,304	72,450	993,754	867,177

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 16 to 35 form part of these financial statements.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03584750

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	31 March 2022 £	31 July 2021 £
Fixed assets			
Tangible assets	13	462,673	454,130
		<u>462,673</u>	<u>454,130</u>
Current assets			
Debtors	14	78,032	99,167
Cash at bank and in hand		492,740	355,081
		<u>570,772</u>	<u>454,248</u>
Creditors: amounts falling due within one year	15	(39,690)	(41,201)
Net current assets		<u>531,082</u>	<u>413,047</u>
Total assets less current liabilities		<u>993,755</u>	<u>867,177</u>
Total net assets		<u><u>993,755</u></u>	<u><u>867,177</u></u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03584750

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

	Note	31 March 2022 £	31 July 2021 £
Charity funds			
Restricted funds	18	72,450	45,271
Unrestricted funds	18	921,305	821,906
Total funds		993,755	867,177

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

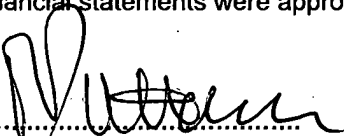
The members have not required the entity to obtain an audit for the period in question in accordance with section 476 of the Companies Act 2006.

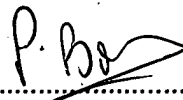
However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
R Portham
(Chair of Trustees)


.....
P Brown
(Trustee)

Date: 05/05/23

The notes on pages 16 to 35 form part of these financial statements.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities - note 21	150,752	131,369
Cash flows from investing activities		
Purchase of tangible fixed assets	(13,093)	(4,278)
Net cash used in investing activities	(13,093)	(4,278)
Cash flows from financing activities		
Repayments of borrowing	-	(192,634)
Net cash provided by/(used in) financing activities	-	(192,634)
Change in cash and cash equivalents in the period	137,659	(65,543)
Cash and cash equivalents at the beginning of the period	355,081	420,624
Cash and cash equivalents at the end of the year - note 22	492,740	355,081

The notes on pages 16 to 35 form part of these financial statements

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

1. General information

The charitable company was incorporated in England & Wales and the address of its registered office is St Margarets, Millfleet, King's Lynn, Norfolk, PE30 5EG.

The charity is also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

These financial statements are in respect of the 8 months ended 31 March 2022. The previous period was for the 12 months ended 31 July 2021.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (published October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Forward Day Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The accounts have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the level of expected income and expenditure for the 12 months from the date of signing these accounts and are satisfied that the charity will continue as a going concern.

2.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Grants

Income from grants whether 'capital' or 'revenue' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. 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:

Leasehold Property	- period of lease and 7% straight line
Fixtures and fittings	- 25% p.a. reducing balance
Office equipment	- 25% p.a. reducing balance

No depreciation has been charged on freehold property where the remaining useful economic life of the properties is so long, and the residual value so high, that such depreciation charges would be deemed to be immaterial.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.12 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.14 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the period.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

3. Income from donations, legacies and grants

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	2,231	-	2,231	3,870
Infection Control Fund grants	-	19,453	19,453	60,708
Other grants	-	28,694	28,694	-
Similar incoming resources	286	-	286	64
	<u>2,517</u>	<u>48,147</u>	<u>50,664</u>	<u>64,642</u>
<i>Total 2021</i>	<u>3,434</u>	<u>61,208</u>	<u>64,642</u>	

An amount of £1,805 was repaid after the Balance Sheet date in respect of unused Infection Control Fund grants. The figure shown above for grants received is net of this repayment.

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from goods/services as part of direct charitable activities	728,738	728,738	1,057,309
	<u>728,738</u>	<u>728,738</u>	<u>1,057,309</u>
<i>Total 2021</i>	<u>1,057,309</u>	<u>1,057,309</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

5. Incoming resources from activities for generating funds

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Room Hire Income	915	915	-
Curriculum Enrichment	1,169	1,169	1,926
	<u>2,084</u>	<u>2,084</u>	<u>1,926</u>
<i>Total 2021</i>	<u>1,926</u>	<u>1,926</u>	

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Vending Machine Income	<u>173</u>	<u>173</u>	<u>-</u>

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank Interest Receivable	<u>75</u>	<u>75</u>	<u>2,249</u>
<i>Total 2021</i>	<u>2,249</u>	<u>2,249</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Micro Enterprise Project	26,322	-	26,322	61,991
Forward Day Centre	607,465	20,968	628,433	954,304
	<u>633,787</u>	<u>20,968</u>	<u>654,755</u>	<u>1,016,295</u>
<i>Total 2021</i>	<u>975,660</u>	<u>40,635</u>	<u>1,016,295</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Micro Enterprise Project	26,322	-	26,322	61,991
Forward Day Centre	477,824	150,609	628,433	954,304
	<u>504,146</u>	<u>150,609</u>	<u>654,755</u>	<u>1,016,295</u>
<i>Total 2021</i>	<u>807,838</u>	<u>208,457</u>	<u>1,016,295</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Micro Enterprise Project 2022 £	Forward Day Centre 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	11,519	397,294	408,813	652,644
Depreciation	-	2,305	2,305	3,483
Rent & rates	10,580	224	10,804	17,541
Motor & travel costs	-	1,505	1,505	2,938
Legal & professional fees	-	4,531	4,531	794
Curriculum costs	-	9,838	9,838	6,198
Client care & transport	-	(2,357)	(2,357)	(1,053)
Bad debts	-	2,743	2,743	10,442
Light & heat	1,560	6,464	8,024	10,351
Repairs & maintenance	1,887	19,478	21,365	42,761
Other establishment costs	776	8,510	9,286	13,373
Training costs	-	2,337	2,337	375
Mortgage interest & charges	-	-	-	13,731
Covid-19 related costs	-	24,953	24,953	34,260
	<u>26,322</u>	<u>477,825</u>	<u>504,147</u>	<u>807,838</u>
<i>Total 2021</i>	<u>61,991</u>	<u>745,847</u>	<u>807,838</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Forward Day Centre 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	129,750	129,750	181,415
Depreciation	2,244	2,244	3,680
Rent & rates	56	56	141
Office expenses	100	100	356
Telephone	5,146	5,146	8,072
Light & heat	1,616	1,616	1,927
Repairs & maintenance	1,506	1,506	1,724
Other establishment costs	1,995	1,995	2,842
Governance costs	8,196	8,196	8,300
	<u>150,609</u>	<u>150,609</u>	<u>208,457</u>
<i>Total 2021</i>	<u>208,457</u>	<u>208,457</u>	

Support costs are fully allocated to the Forward Day Centre activity.

9. Governance costs

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Audit Fees	5,280	5,280	5,280
Accountancy Fees	1,843	1,843	2,830
Legal Fees	1,073	1,073	190
	<u>8,196</u>	<u>8,196</u>	<u>8,300</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

10. Staff costs

	2022 £	2021 £
Wages and salaries	480,554	748,056
Social security costs	35,249	49,661
Contribution to defined contribution pension schemes	22,760	36,343
	<u>538,563</u>	<u>834,060</u>

The average number of persons employed by the company during the period was as follows:

	2022 No.	2021 No.
Forward and Futures project staff	38	41
Administration and support staff	6	6
	<u>44</u>	<u>47</u>

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration and benefits received by key management personnel in the 8 month period were £114,897 (2021 - £157,843). 4 employees (2021 - 4) are deemed to be key management personnel.

11. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration, other benefits or expenses (2021 - none).

12. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

13. Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 August 2021	423,692	104,404	99,078	29,224	656,398
Additions	-	-	-	13,093	13,093
At 31 March 2022	423,692	104,404	99,078	42,317	669,491
Depreciation					
At 1 August 2021	-	94,839	82,409	25,020	202,268
Charge for the period	-	442	2,783	1,324	4,549
At 31 March 2022	-	95,281	85,192	26,344	206,817
Net book value					
At 31 March 2022	423,692	9,123	13,886	15,973	462,674
At 31 July 2021	423,692	9,565	16,669	4,204	454,130

14. Debtors: Amounts falling due within one year

	31 March 2022 £	31 July 2021 £
Trade debtors	32,641	24,187
Prepayments and accrued income	24,197	55,300
Grants receivable	21,194	19,680
	<u>78,032</u>	<u>99,167</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

15. Creditors: Amounts falling due within one year

	31 March 2022 £	31 July 2021 £
Trade creditors	6,497	4,077
Other taxation and social security	11,608	11,468
Other creditors	3,595	13,627
Accruals and deferred income	17,990	12,029
	39,690	41,201

16. Pension commitments

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £22,760 (2021 - £36,343). Contributions totalling £4,114 (2021 - £4,763) were payable to the fund at the balance sheet date and are included in creditors.

17. Related Party Transactions

No single member is able to exercise control over the charity.

The Trustee M Drake owed £Nil (2021 - £1,825) at the year end in relation to care provided to their son. No care was provided during the period and an amount of £1,729 was written off in respect of care provided in previous years.

Care provided to the son of the Trustee R Portham amounted to £3,478 (2020 - £3,373), and at the year end the balance included within debtors was £739 (2021 - £654).

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

18. Statement of funds

Statement of funds - current period

	Balance at 1 August 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Emergency Operating Reserve	140,000	-	-	-	140,000
Fixed Asset Reserve	454,131	-	-	8,542	462,673
Building Repair Fund	23,409	-	(248)	-	23,161
Brickwork Fund	22,362	-	-	-	22,362
Millfleet Refurbishments	-	-	-	36,115	36,115
	<u>639,902</u>	<u>-</u>	<u>(248)</u>	<u>44,657</u>	<u>684,311</u>
General funds					
General Funds - all funds	<u>182,004</u>	<u>733,588</u>	<u>(633,941)</u>	<u>(44,657)</u>	<u>236,994</u>
Total Unrestricted funds	<u>821,906</u>	<u>733,588</u>	<u>(634,189)</u>	<u>-</u>	<u>921,305</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

18. Statement of funds (continued)

	Balance at 1 August 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Restricted funds					
Forward momentum Grant	-	3,000	(3,000)	-	-
Autism/toilets Grant	-	4,500	-	-	4,500
Screwfix toilet refurbishment Grant	-	5,000	-	-	5,000
Town centre premises Grant	-	16,194	-	-	16,194
Soundbeam Grant	1,493	-	(178)	-	1,315
Loft Insulation Grant	509	-	(51)	-	458
Helping People into Voluntary Work	4,600	-	-	-	4,600
Funky Gift Shop Grant	7,847	-	(357)	-	7,490
Magic Carpet Interactive Flooring Grant	4,422	-	(1,094)	-	3,328
Milfleet Access Gate Grant	473	-	(473)	-	-
Milfleet New Toilet Grant	1,466	-	(327)	-	1,139
IT Equipment Fund	414	-	(72)	-	342
Infection Control Fund	24,047	19,453	(15,416)	-	28,084
	45,271	48,147	(20,968)	-	72,450
Total of funds	867,177	781,735	(655,157)	-	993,755

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

18. Statement of funds (continued)

The Emergency operating reserve was established to cover the operating expenses for a period of 2 months in the events of a significant drop in income.

The Fixed Asset reserve represents the balance of unrestricted reserves attributable to the investment in fixed assets less bank funding used to acquire freehold property.

The building repair fund has been designated for the replacement of the windows at Millfleet.

The brickwork fund has been designated for the repair work to the brickwork at Millfleet.

The Millfleet refurbishments fund has been designated for refurbishments of the Millfleet toilets and the creation of a large sensory room.

The soundbeam fund has been established by way of a grant towards the purchase of soundbeam equipment.

The loft insulation fund has been established by way of a grant towards loft insulation at Millfleet.

The Helping people into voluntary work fund was received from Norfolk Community Foundation to cover research into the placements and the cost of support staff to enable people to take up voluntary placements within the community.

The funky gift shop fund was received to convert the front lobby area of Millfleet into a gift shop where members can sell items they make, and gifts that they will choose from wholesalers to the general public.

The magic carpet interactive flooring grant was received to provide equipment to support group interaction.

The Millfleet access gate grant was received to install a locking mechanism to the gate at the entrance of the back car park.

The Millfleet new toilet grant was received to convert an unusable part of Millfleet into an access toilet.

The IT equipment fund was received to assist in procuring computer equipment.

The Infection Control Fund grant was received from Norfolk County Council in response to the Covid-19 pandemic and serves to cover costs in respect of testing for Covid-19 and ensuring practices comply with the relevant government guidance.

The Forward Momentum Grant fund was to start a project to support young people aged eighteen and over by providing guidance and work experience to support them towards employment.

The Screwfix toilet refurbishment Grant fund was opened following receipt of a grant from Screwfix to put towards modernising the toilets in the Millfleet main room.

The Town Centre Premises fund grant was received in order to fund the lease and development of a trading premises in Kings Lynn town centre.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

18. Statement of funds (continued)

Statement of funds - prior period

	<i>Balance at 1 August 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 July 2021 £</i>
Unrestricted funds					
Designated funds					
Emergency Operating Reserve	140,000	-	-	-	140,000
Fixed Asset Reserve	263,963	-	-	190,168	454,131
Building Repair Fund	23,622	-	(213)	-	23,409
Brickwork Fund	29,400	-	(7,038)	-	22,362
	<u>456,985</u>	<u>-</u>	<u>(7,251)</u>	<u>190,168</u>	<u>639,902</u>
General funds					
General Funds - all funds	276,426	1,064,918	(969,172)	(190,168)	182,004
Total Unrestricted funds	<u>733,411</u>	<u>1,064,918</u>	<u>(976,423)</u>	<u>-</u>	<u>821,906</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

18. Statement of funds (continued)

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2021 £
Restricted funds					
Soundbeam Grant	1,904	-	(411)	-	1,493
Loft Insulation Grant	612	-	(103)	-	509
Helping People into Voluntary Work	4,600	-	-	-	4,600
Funky Gift Shop Grant	8,425	-	(578)	-	7,847
Magic Carpet Interactive Flooring Grant	5,896	-	(1,474)	-	4,422
Milfleet Access Gate Grant	705	-	(232)	-	473
Milfleet New Toilet Grant	2,556	-	(1,090)	-	1,466
IT Equipment Fund	-	500	(86)	-	414
Infection Control Fund	-	60,708	(36,661)	-	24,047
	<u>24,698</u>	<u>61,208</u>	<u>(40,635)</u>	<u>-</u>	<u>45,271</u>
 Total of funds	 <u>758,109</u>	 <u>1,126,126</u>	 <u>(1,017,058)</u>	 <u>-</u>	 <u>867,177</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

19. Summary of funds

Summary of funds - current period

	Balance at 1 August 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	639,902	-	(248)	44,657	684,311
General funds	182,004	733,588	(633,941)	(44,657)	236,994
Restricted funds	45,271	48,147	(20,968)	-	72,450
	<u>867,177</u>	<u>781,735</u>	<u>(655,157)</u>	<u>-</u>	<u>993,755</u>

Summary of funds - prior period

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2021 £
Designated funds	456,985	-	(7,251)	190,168	639,902
General funds	276,426	1,064,918	(969,172)	(190,168)	182,004
Restricted funds	24,698	61,208	(40,635)	-	45,271
	<u>758,109</u>	<u>1,126,126</u>	<u>(1,017,058)</u>	<u>-</u>	<u>867,177</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 31 March 2022 £	Restricted funds 31 March 2022 £	Total funds 31 March 2022 £
Tangible fixed assets	438,006	24,667	462,673
Current assets	521,184	49,588	570,772
Creditors due within one year	(37,885)	(1,805)	(39,690)
Total	<u>921,305</u>	<u>72,450</u>	<u>993,755</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 31 July 2021 £</i>	<i>Restricted funds 31 July 2021 £</i>	<i>Total funds 31 July 2021 £</i>
Tangible fixed assets	437,575	16,555	454,130
Current assets	425,530	28,716	454,246
Creditors due within one year	(41,199)	-	(41,199)
Total	<u>821,906</u>	<u>45,271</u>	<u>867,177</u>

21. Reconciliation of net movement in funds to net cash flow from operating activities

	31 March 2022 £	31 July 2021 £
Net income for the period (as per Statement of Financial Activities)	<u>126,577</u>	<u>109,068</u>
Adjustments for:		
Depreciation charges	4,549	7,161
Decrease/(increase) in debtors	21,135	4,222
Increase/(decrease) in creditors	(1,511)	10,918
Net cash provided by operating activities	<u>150,750</u>	<u>131,369</u>

22. Analysis of cash and cash equivalents

	31 March 2022 £	31 July 2021 £
Cash in hand	<u>492,740</u>	<u>355,081</u>
Total cash and cash equivalents	<u>492,740</u>	<u>355,081</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022**

23. Analysis of changes in net debt

	At 1 August 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	355,081	137,659	492,740
	<u>355,081</u>	<u>137,659</u>	<u>492,740</u>

24. Post balance sheet events

Since the year end the company has entered into a significant operating lease. The lease term is 5 years with an annual rental commitment of £24,000 for the first 2 years and £36,000 for the remaining 3 years, both inclusive of irrecoverable VAT.

FORWARD DAY CENTRE LIMITED

England & Wales - Charity number 1071829

Accounts

Registered number: 03584750
Charity number: 1071829

FORWARD DAY CENTRE LIMITED

(A company limited by guarantee)

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 JULY 2021

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

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FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 JULY 2021**

Trustees	M Oliver (resigned 23 June 2021) P Brown S Fraser (resigned 29 September 2021) A Hodson M Drake R Portham, Chair K Roberts (appointed 28 October 2020, resigned 29 September 2021)
Company registered number	03584750
Charity registered number	1071829
Registered office	St Margarets Millfleet King's Lynn Norfolk PE30 5EG
Independent auditors	Whittings LLP Senior Statutory Auditor Greenwood House Greenwood Court Skyliner Way Bury St Edmunds Suffolk IP32 7GY
Bankers	Barclays 92 High Street King's Lynn Norfolk PE30 1BL
Solicitors	Fraser Dawbarns 21 Tuesday Market Place King's Lynn Norfolk PE30 1JW

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JULY 2021

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Forward Day Centre Limited (the company) for the year ended 31st July 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2019, applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Structure, governance and management

Constitution

Forward Day Centre Limited ('FDC') is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 19 June 1998 (amended in 2002 & 2017). It is also registered as a charity with the Charity Commission (number 1071829). The Trustees of FDC are the only people with voting rights.

Recruitment and Appointment of Trustees

All members are invited to meet each year at the Annual General Meeting to elect the Board of Trustees, who are also directors of the company. One third of the Trustees stand down each year by rotation. The rules state that there must be a minimum of 3 Trustees. There is no upper limit to the number of Trustees. Trustees come from a variety of backgrounds and include several with a close or professional knowledge of the world of disability.

On appointment Trustees receive an induction and training to aid their understanding of Forward Day Centre.

The pay of senior staff is reviewed annually by the Trustees and assessed against comparable market rates for similar charitable institutions, having regard to the particular circumstances of Forward Day Centre.

General Management

'Forward' has become accepted as the operational name of FDC. 'Ezone' has become accepted as the operational name for FDC's industrial unit. The management team report to the Trustees during monthly board meetings where strategic decisions can be considered and made. The day-to-day responsibility for the provision of services rests with the Chief Executive Officer and the senior management team.

Major risks have been reviewed and systems and procedures have been established to manage these risks.

Objectives and Activities

Mission Statement:

"To empower, enable and support vulnerable people, especially those with learning disabilities, and those they interact with, so they can lead the life they choose within the community.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

Forward Aims:

- to enable members to be independent,
- to support members towards employment,
- to empower members to consider options and make choices,
- to involve members in their local community,
- to enable members to be in control of their lives,
- to always take care of the people around us.

Forward Objectives:

- To develop and deliver a diverse programme of activities to support members to achieve their individual goals
- To listen to members opinions and requests and enable their opinions to be heard
- To be aware of the different ways members communicate and to communicate by the most appropriate means for each individual.
- To provide suitable and varied environments with level access, specialised equipment and adaptations where needed.
- To support members in a person centred way and tailor learning to support their individual needs.
- To employ a diverse, innovative and skilled workforce to support members to achieve their personal goals.
- To provide the necessary training to provide the skills the workforce requires.
- To support members to travel independently by using public transport.
- To support members towards independence in money handling skills.
- To consult and take into account members and staff opinions on service changes and new projects.
- To ensure members are consulted and their opinions listened to before making company decisions.
- Tackling disadvantage and discrimination to bring about permanent and positive change.
- To advocate for members when necessary.
- To work in partnership with parents, carers and other outside agencies.
- To provide a safe service.
- To encourage a culture where members and staff can express themselves and report any concerns they have; including a robust safeguarding and whistleblowing policy.
- To provide a series of social events and times for relaxation.

Our Values

- Providing the best for members.
- Opportunity - with no prejudices or limits being set on members' potential.
- Communication – a basic human right; we will make sure that everyone's way of communicating is valued.
- Dignity and Respect – supporting members in a confidential and dignified manner that respects their beliefs, preferences, values and culture.
- Equality and Diversity - ensuring members are treated fairly and equally, specific to their needs and choices including areas of race, gender, disability, religion or belief, sexual orientation and age.
- Inclusive - supporting members to be part of their local community.
- Innovation, Empowerment and Determination - to enable members to succeed.
- Listening - to develop our services in accordance with members' needs and wishes.
- Quality and Accountability - throughout the organisation.
- Partnership - respecting and working with other organisations.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

Achievements and performance

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Achievements

Forward continues to cater for a broad range of needs and aspirations for its service user members by promoting choice, independence and challenging attitudes that discriminate against people with disabilities.

Donations

Forward has benefited from the generosity of local West Norfolk people during this period in the form of donations and attending our fund-raising events. We would like to thank everyone who kindly donated money to the charity or supported our projects through grants, awards or donations. Your kindness and support do make a huge difference to the people we support and enables members to progress, accomplish and experience new activities.

- PPE Face Shields made by Mike Ford.
- Donation from Margaret Taylor,
- £200 from Sibleco towards our autism project,
- £2500 from Friends of Park House,
- Kings Lynn Trinity Rotary Club towards I.T. equipment; some of this money was used to provide laptop computers to enable staff to work from home. Donations were also used to fund televisions in each bubble; these enabled Members to communicate with their friends in other bubbles.

Forward's support for Members and the activities they were able to take part in were seriously hampered by the Covid 19 pandemic during the period July 2020 to August 2021.

The year began with the charity in lockdown and unable to offer building-based services. However, Forward did support some Members with one-to-one outreach for walks, and staff at Ezone made a range of craft kits for members to make, paint and decorate, including some for the National Autistic Society for their members to make. As the demand for kits increased, Studio 1 started producing them too.

After weeks without a day service, some Members were struggling, and their wellbeing was beginning to be affected, so preparations were laid for the safe reopening of our buildings. After an immense amount of thought, planning, risk assessing and adaptations we reopened Forward on July 27th 2021. Initially every Member was offered one day back in one of the bubbles. As Members would return to a changed service, the staff produced booklets and videos to explain the changed service and what it would look like. Many Members returned straight away but others chose to return when they felt more confident over the following months; by the end of this period, most members had returned.

Forward is fortunate to have several areas that can work autonomously to meet the needs of Members. In normal times, Members would often be involved in activities on more than one site but with the dangers of COVID-19 we decided that each site would be isolated from the other, working in separated bubbles; four bubbles in all, with the option of Members who enjoyed working at the allotment being part of Studio 2 bubble to give them variation and a place to work in bad weather. The bubbles enabled us to work using social distancing and follow all the Government advice to keep people safe. Each Bubble had a dedicated staff team allocated to it, and each team were involved in developing their area ready for when the Members returned.

Before Covid, Studio 2 had been a resource that Forward were in the process of developing. The Staff group allocated to this area decided to take the modernisation and refurbishment of this area into their own hands.

FORWARD DAY CENTRE LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

They brightened it up and decorated the area, transforming it with a complete facelift.

It was an ideal time to redecorate, and Staff in the other bubbles also decided to repaint their areas. Resources were shared between each bubble to enable Members to carry on with activities that they might previously have been involved with in an area that they would not now be able to access.

To support the safe reopening of Forward, we sourced extra PPE and hand sanitiser, so we were very grateful for the donation of face shields, made by Mike Ford.

For those Members who could not return or were on reduced days, the staff continued to talk with them by phone, we also set up TVs in each bubble so that Members could talk to their friends who were in different bubbles to them and used zoom for get togethers, quizzes and activities.

Despite the restrictions Covid placed on many of our activities, Members in all four bubbles still produced high quality products, either for sale or for personal use and endeavoured to support the local community whenever an opportunity presented itself. This included continuing to make swift and owl boxes to support the dwindling bird population and litter picking by the community care group.

As Members and staff benefitted from the Covid vaccination scheme we have been able to gradually access places in the community, including swimming and bowling. We have also begun to use our kitchens again, although we still promote face mask wearing and keep social distancing wherever possible.

During this period some much needed restoration work has been carried out on our Millfleet premises by Alister Chadwick of AJ Restoration. Millfleet was built in 1849, which is a little younger than some of the buildings that Alister has worked on, including 15th century churches and Windsor castle.

In Conclusion

Together we have travelled through some very scary and uncertain times, and this is set to continue in the coming months. Throughout this period, members have excelled and succeeded in so many ways, not least with their resilience and keeping in good spirits in strange, restrictive and difficult times.

We would like to thank the Team Leaders and all the Staff team who have supported Members with their activities and wellbeing through the pandemic, they are a truly amazing, innovative, and dedicated group of people.

We would also wish to thank the Senior Management team who have excelled in the face of adversity, navigating the many challenges the pandemic has provided, whilst safeguarding Staff and Members.

We also need to extend our thanks to Parents and Carers who we have worked closely with during the pandemic.

Forward continues to work closely with Norfolk County Council (NCC) Learning Disabilities Team, and this has been especially so during the pandemic. We would like to thank NCC for their support throughout this time and especially Anna Fairhurst who could not have been more helpful.

Going Forward

In 2022 we intend to extend our services and put more provision in for Autistic people and Adults with Learning Disabilities. Therefore, we are actively looking for additional premises to facilitate these services.

In the Spring we will be involved in pilots for NCC's Independence and Wellbeing pathways initiative. Before the pandemic we had taken part in the Employment pathway.

FORWARD DAY CENTRE LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

Next year we will be working with Adult Services and launching Forward Momentum, which is a project to give support to children leaving care, working towards employment, after they turn eighteen years of age. Momentum is also the programme for Members' Employment Pathway at Forward.

Training

Forward continued with an extensive programme of training of staff in this period as detailed below although we were unable to hold some training after government restrictions due to COVID-19

Safeguarding - 12 employees
Manual Handling - 23 employees
First Aid Awareness - 20 employees
Equality & Diversity - 5 employees
Diabetes - 7 employees
Safe Administration of Medicines - 14 employees
Food Hygiene - 4 employees
Epilepsy - 1 employee
Communication - 3 employees
Health & Safety - 1 employee
Hoist - 7 employees
Bipolar disorder - 1 employee
Anxiety - 2 employees
Fire awareness - 1 employee
Deprivation of liberty - 1 employee
Personality disorders - 1 employee
Panic attacks - 1 employee
Record keeping - 1 employee
Mental capacity - 2 employees
Develop as a worker - 1 employee
Supervision and appraisals - 2 employees
Stress management - 1 employee

Financial review

The charity saw an increase in incoming resources of £81,644 compared to an increase of £19,657 in the prior year. Resources expended increased by £30,530 (2020 - £28,202) and the net incoming resources for the year were £109,068 (2020 - £57,954).

Income remained steady throughout this period. Forward was still in a process of consultation with NCC about how they would pay for their intended Pathway system, this has been delayed due to the pandemic. NCC were very supportive and have continued to pay us through this period, an average of what we are usually paid. Then from July 2021 they returned to paying on invoice (actuals). We have also received support from NCC in the way of ICF Monies (Infection Control) and also funds to help towards costs involved in the testing of staff.

Reserves

The Trustees policy is to hold unrestricted funds not committed at around 2 months of the resources expended. At present the Emergency Operating Reserve remains at £140,000. At this level the trustees feel able to maintain the current activities of the charity in the event of a significant drop in future funding. In the current economic climate these are considered to be an appropriate target level.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

Strategic Corporate Objectives for the Coming Year (to 31 July 2022)

- To listen to the views of members and discuss issues in Forum meetings with them so that they can make informed decisions about the service Forward provides and take concerns and initiatives to Norfolk County Council through the Locality meeting.
- To extend the opportunities for members to exercise fuller choice in programs in accordance with Forward's aims and objectives.
- To design programs and activities that support members to progress towards their chosen aims and objectives.
- To support members from Covid restrictions to take a fuller role in the community again
- To develop a complex needs pathway
- To develop an independence pathway
- To modernise part of Millfleet to benefit a complex needs service
- To develop Studio 1 to support a broader range of activities
- To source a high street shop, for trading added day service capacity and promote awareness
- To mend the leaking roof near Studio 2
- To promote healthy living throughout Forward's activities
- To promote recycling and awareness of the environment amongst members
- To continue to build delivery of public service contracts to provide income to finance and develop our charitable work.
- To employ a second trainer and improve staff training and development and ensure that each permanent employee has a full appraisal and development programme to retain and develop key staff.
- To increase the number of team leaders from 3 to 6
- To become a virtually paper free service.

Public Benefit

The Trustees have had due regard to the Charity Commission's guidance on public benefit and are satisfied that the charity fulfils the public benefit requirement.

The Trustees are of the belief that public benefit is provided by the charity for the advancement of education and relief of those in need by ill-health, disability or other disadvantage.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2021

Trustees' Responsibilities Statement

The Trustees (who are also the directors of Forward Day Centre Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

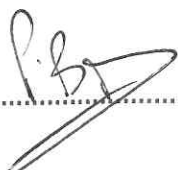
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Whittings LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees on 21ST APRIL 2022 and signed on their behalf by:


.....
P Brown
(Trustee)


.....
R Portham
(Chair of Trustees)

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED

Opinion

We have audited the financial statements of Forward Day Centre Limited (the 'charitable company') for the year ended 31 July 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2021 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 Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 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.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations; and
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

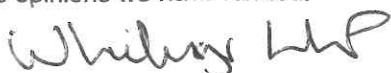
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

FORWARD DAY CENTRE LIMITED
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF FORWARD DAY CENTRE LIMITED
(CONTINUED)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 charitable company and the charitable company's trustees, for our audit work, for this report, or for the opinions we have formed.



Jonathan Moore (Senior statutory auditor)
for and on behalf of

Whitings LLP
Greenwood House
Greenwood Court
Skyliner Way
Bury St Edmunds
Suffolk
IP32 7GY

Date: 21 April 2022

Whitings LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations, legacies & grants:	3				
Donations & legacies		3,370	500	3,870	1,493
Grants		-	60,708	60,708	-
Similar incoming resources		64	-	64	1,854
Charitable activities	4	1,057,309	-	1,057,309	1,032,098
Other trading activities	5	1,926	-	1,926	5,436
Investments	6	2,249	-	2,249	3,601
Total income		1,064,918	61,208	1,126,126	1,044,482
Expenditure on:					
Raising funds		763	-	763	1,583
Charitable activities	7	975,660	40,635	1,016,295	984,945
Total expenditure		976,423	40,635	1,017,058	986,528
Net movement in funds		88,495	20,573	109,068	57,954
Reconciliation of funds:					
Total funds brought forward		733,411	24,698	758,109	700,155
Net movement in funds		88,495	20,573	109,068	57,954
Total funds carried forward		821,906	45,271	867,177	758,109

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 17 to 35 form part of these financial statements.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03584750

BALANCE SHEET
AS AT 31 JULY 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	454,130	457,014
		<u>454,130</u>	<u>457,014</u>
Current assets			
Debtors	14	99,167	103,389
Cash at bank and in hand		355,081	420,624
		<u>454,248</u>	<u>524,013</u>
Creditors: amounts falling due within one year	15	(41,201)	(42,892)
Net current assets		<u>413,047</u>	<u>481,121</u>
Total assets less current liabilities		<u>867,177</u>	<u>938,135</u>
Creditors: amounts falling due after more than one year	16	-	(180,026)
Total net assets		<u><u>867,177</u></u>	<u><u>758,109</u></u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 03584750

BALANCE SHEET (CONTINUED)
AS AT 31 JULY 2021

	Note	2021 £	2020 £
Charity funds			
Restricted funds	20	45,271	24,698
Unrestricted funds	20	821,906	733,411
Total funds		867,177	758,109

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
P Brown
(Trustee)


.....
R Portham
(Chair of Trustees)

Date: **21ST APRIL 2022**

The notes on pages 17 to 35 form part of these financial statements.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JULY 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities - note 23	131,369	171,954
Cash flows from investing activities		
Purchase of tangible fixed assets	(4,278)	(5,842)
Net cash used in investing activities	(4,278)	(5,842)
Cash flows from financing activities		
Repayments of borrowing	(192,634)	(11,501)
Net cash used in financing activities	(192,634)	(11,501)
Change in cash and cash equivalents in the year	(65,543)	154,611
Cash and cash equivalents at the beginning of the year	420,624	266,013
Cash and cash equivalents at the end of the year - note 24	355,081	420,624

The notes on pages 17 to 35 form part of these financial statements

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

1. General information

The charitable company was incorporated in the United Kingdom and the address of its registered office is St Margarets, Millfleet, King's Lynn, Norfolk, PE30 5EG.

The charity is also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (published October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Forward Day Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The accounts have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the level of expected income and expenditure for the 12 months from the date of signing these accounts and are satisfied that the charity will continue as a going concern.

2.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Grants

Income from grants whether 'capital or 'revenue' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. 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:

Leasehold Property	- period of lease and 7% straight line
Fixtures and fittings	- 25% p.a. reducing balance
Office equipment	- 25% p.a. reducing balance

No depreciation has been charged on freehold property where the remaining useful economic life of the properties is so long, and the residual value so high, that such depreciation charges would be deemed to be immaterial.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

2.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.9 Debtors

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

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

2. Accounting policies (continued)

2.12 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.14 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	3,370	500	3,870	1,493
Infection Control Fund grants	-	60,708	60,708	-
Similar incoming resources	64	-	64	1,854
	<u>3,434</u>	<u>61,208</u>	<u>64,642</u>	<u>3,347</u>
<i>Total 2020</i>	<u>3,347</u>	<u>-</u>	<u>3,347</u>	

Infection Control Fund grants of £8,001 relating to the year ended 31 July 2021 were clawed back following the year end due to being unspent in the required period and as such the amount for grants above includes a deduction for this.

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Sale of goods/services as part of direct charitable activities	1,057,309	1,057,309	1,032,098
	<u>1,057,309</u>	<u>1,057,309</u>	<u>1,032,098</u>
<i>Total 2020</i>	<u>1,032,098</u>	<u>1,032,098</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

5. Incoming resources from activities for generating funds

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Room Hire Income	-	-	600
Curriculum Enrichment	1,926	1,926	3,232
	<u>1,926</u>	<u>1,926</u>	<u>3,832</u>
<i>Total 2020</i>	<u>3,832</u>	<u>3,832</u>	

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Vending Machine Income	-	-	1,604
	<u>-</u>	<u>-</u>	<u>1,604</u>
<i>Total 2020</i>	<u>1,604</u>	<u>1,604</u>	

6. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Bank Interest Receivable	2,249	2,249	3,601
	<u>2,249</u>	<u>2,249</u>	<u>3,601</u>
<i>Total 2020</i>	<u>3,601</u>	<u>3,601</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Micro Enterprise Project	61,991	-	61,991	69,234
Forward Day Centre	913,669	40,635	954,304	915,711
	<u>975,660</u>	<u>40,635</u>	<u>1,016,295</u>	<u>984,945</u>
<i>Total 2020</i>	<u>980,404</u>	<u>4,541</u>	<u>984,945</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Micro Enterprise Project	61,991	-	61,991	69,234
Forward Day Centre	745,847	208,457	954,304	915,711
	<u>807,838</u>	<u>208,457</u>	<u>1,016,295</u>	<u>984,945</u>
<i>Total 2020</i>	<u>804,966</u>	<u>179,979</u>	<u>984,945</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Micro Enterprise Project 2021 £	Forward Day Centre 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	38,821	613,823	652,644	673,577
Depreciation	-	3,483	3,483	4,382
Rent & rates	16,976	565	17,541	17,847
Motor & travel costs	-	2,938	2,938	12,863
Legal & professional fees	-	794	794	647
Curriculum costs	-	6,198	6,198	13,159
Client care & transport	-	(1,053)	(1,053)	(1,201)
Bad debts	-	10,442	10,442	4,000
Light & heat	2,571	7,780	10,351	9,819
Repairs & maintenance	2,392	40,369	42,761	31,952
Other establishment costs	1,231	12,142	13,373	14,023
Training costs	-	375	375	5,061
Mortgage interest & charges	-	13,731	13,731	10,894
Covid-19 related costs	-	34,260	34,260	7,943
	<u>61,991</u>	<u>745,847</u>	<u>807,838</u>	<u>804,966</u>
<i>Total 2020</i>	<u>69,234</u>	<u>735,732</u>	<u>804,966</u>	

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Forward Day Centre 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	181,415	181,415	151,377
Depreciation	3,680	3,680	3,266
Rent & rates	141	141	377
Office expenses	356	356	228
Telephone	8,072	8,072	8,271
Operating leases	-	-	1,087
Light & heat	1,927	1,927	1,900
Repairs & maintenance	1,724	1,724	2,752
Other establishment costs	2,842	2,842	2,624
Governance costs	8,300	8,300	8,097
	<u>208,457</u>	<u>208,457</u>	<u>179,979</u>
<i>Total 2020</i>	<u>179,979</u>	<u>179,979</u>	

Support costs are fully allocated to the Forward Day Centre activity.

9. Governance costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Audit Fees	5,280	5,280	5,593
Accountancy Fees	2,830	2,830	2,360
Legal Fees	190	190	144
	<u>8,300</u>	<u>8,300</u>	<u>8,097</u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

10. Staff costs

	2021 £	2020 £
Wages and salaries	748,056	738,521
Social security costs	49,661	50,964
Contribution to defined contribution pension schemes	36,343	35,469
	<u>834,060</u>	<u>824,954</u>

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Forward and Futures project staff	41	42
Administration and support staff	6	6
	<u>47</u>	<u>48</u>

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration and benefits received by key management personnel in the year were £157,843 (2020 - £131,688). 4 employees (2020 - 3) are deemed to be key management personnel.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration, other benefits or expenses (2020 - none).

12. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

13. Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation					
At 1 August 2020	423,692	104,404	97,381	26,644	652,121
Additions	-	-	1,697	2,581	4,278
At 31 July 2021	423,692	104,404	99,078	29,225	656,399
Depreciation					
At 1 August 2020	-	94,117	77,128	23,862	195,107
Charge for the year	-	722	5,281	1,158	7,161
At 31 July 2021	-	94,839	82,409	25,020	202,268
Net book value					
At 31 July 2021	423,692	9,565	16,669	4,205	454,131
At 31 July 2020	423,692	10,287	20,253	2,782	457,014

14. Debtors: Amounts falling due within one year

	2021 £	2020 £
Trade debtors	24,187	56,365
Other debtors	-	3,581
Prepayments and accrued income	55,300	43,443
Grants receivable	19,680	-
	99,167	103,389

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank loans - mortgage	-	12,608
Trade creditors	4,077	2,204
Other taxation and social security	11,468	11,306
Other creditors	13,627	1,216
Accruals and deferred income	12,029	15,558
	<u>41,201</u>	<u>42,892</u>

16. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans - mortgage	-	180,026
	<u>-</u>	<u>180,026</u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is £Nil (2020 - £122,117).

The mortgage was secured against freehold property.

17. Pension commitments

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £36,343 (2020 - £35,469). Contributions totalling £189 (2020 - £324) were payable to the fund at the balance sheet date and are included in creditors.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

18. Related Party Transactions

No single member is able to exercise control over the charity.

Care provided to the son of the Trustee M Drake amounted to £Nil (2020 - £308), and at the year end the balance included within debtors was £1,825 (2020 - £1,935).

Care provided to the son of the Trustee R Portham amounted to £3,373 (2020 - £6,115), and at the year end the balance included within debtors was £654 (2020 - £2,730).

19. Operating lease commitments

The company had no commitments under non-cancellable operating leases at 31 July 2021.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

20. Statement of funds

Statement of funds - current year

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2021 £
Unrestricted funds					
Designated funds					
Emergency Operating Reserve	140,000	-	-	-	140,000
Fixed Asset Reserve	263,963	-	-	190,168	454,131
Building Repair Fund	23,622	-	(213)	-	23,409
Brickwork Fund	29,400	-	(7,038)	-	22,362
	<u>456,985</u>	<u>-</u>	<u>(7,251)</u>	<u>190,168</u>	<u>639,902</u>
General funds					
General Funds - all funds	<u>276,426</u>	<u>1,064,918</u>	<u>(969,172)</u>	<u>(190,168)</u>	<u>182,004</u>
Total Unrestricted funds	<u>733,411</u>	<u>1,064,918</u>	<u>(976,423)</u>	<u>-</u>	<u>821,906</u>
Restricted funds					
Soundbeam Grant	1,904	-	(411)	-	1,493
Loft Insulation Grant	612	-	(103)	-	509
Helping People into Voluntary Work	4,600	-	-	-	4,600
Funky Gift Shop Grant	8,425	-	(578)	-	7,847
Magic Carpet Interactive Flooring Grant	5,896	-	(1,474)	-	4,422
Milfleet Access Gate Grant	705	-	(232)	-	473
Milfleet New Toilet Grant	2,556	-	(1,090)	-	1,466
IT Equipment Fund	-	500	(86)	-	414
Infection Control Fund	-	60,708	(36,661)	-	24,047
	<u>24,698</u>	<u>61,208</u>	<u>(40,635)</u>	<u>-</u>	<u>45,271</u>
Total of funds	<u>758,109</u>	<u>1,126,126</u>	<u>(1,017,058)</u>	<u>-</u>	<u>867,177</u>

FORWARD DAY CENTRE LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

20. Statement of funds (continued)

The Emergency operating reserve was established to cover the operating expenses for a period of 2 months in the events of a significant drop in income.

The Fixed Asset reserve represents the balance of unrestricted reserves attributable to the investment in fixed assets less bank funding used to acquire freehold property.

The building repair fund has been designated for the replacement of the windows at Millfleet.

The brickwork fund has been designated for the repair work to the brickwork at Millfleet.

The soundbeam fund has been established by way of a grant towards the purchase of soundbeam equipment.

The loft insulation fund has been established by way of a grant towards loft insulation at Millfleet.

The Helping people into voluntary work fund was received from Norfolk Community Foundation to cover research into the placements and the cost of support staff to enable people to take up voluntary placements within the community.

The funky gift shop fund was received to convert the front lobby area of Millfleet into a gift shop where members can sell items they make, and gifts that they will choose from wholesalers to the general public.

The magic carpet interactive flooring grant was received to provide equipment to support group interaction.

The Millfleet access gate grant was received to install a locking mechanism to the gate at the entrance of the back car park.

The Millfleet new toilet grant was received to convert an unusable part of Millfleet into an access toilet.

The IT equipment fund was received to assist in procuring computer equipment.

The Infection Control Fund grant was received from Norfolk County Council in response to the Covid-19 pandemic and serves to cover costs in respect of testing for Covid-19 and ensuring practices comply with the relevant government guidance.

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

20. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 August 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 July 2020 £</i>
Unrestricted funds					
Designated funds					
Emergency Operating Reserve	140,000	-	-	-	140,000
Fixed Asset Reserve	255,027	-	-	8,936	263,963
Building Repair Fund	23,622	-	-	-	23,622
Brickwork Fund	30,000	-	(600)	-	29,400
	<u>448,649</u>	<u>-</u>	<u>(600)</u>	<u>8,936</u>	<u>456,985</u>
General funds					
General Funds - all funds	222,267	1,044,482	(981,387)	(8,936)	276,426
Total Unrestricted funds	<u>670,916</u>	<u>-</u>	<u>(981,987)</u>	<u>-</u>	<u>733,411</u>
Restricted funds					
Soundbeam Grant	2,379	-	(475)	-	1,904
Loft Insulation Grant	749	-	(137)	-	612
Helping People into Voluntary Work	4,600	-	-	-	4,600
Funky Gift Shop Grant	9,178	-	(753)	-	8,425
Magic Carpet Interactive Flooring Grant	7,861	-	(1,965)	-	5,896
Milfleet Access Gate Grant	1,042	-	(337)	-	705
Milfleet New Toilet Grant	3,430	-	(874)	-	2,556
	<u>29,239</u>	<u>-</u>	<u>(4,541)</u>	<u>-</u>	<u>24,698</u>
Total of funds	<u><u>700,155</u></u>	<u><u>-</u></u>	<u><u>(986,528)</u></u>	<u><u>-</u></u>	<u><u>758,109</u></u>

FORWARD DAY CENTRE LIMITED
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

21. Summary of funds

Summary of funds - current year

	Balance at 1 August 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2021 £
Designated funds	456,985	-	(7,251)	190,168	639,902
General funds	276,426	1,064,918	(969,172)	(190,168)	182,004
Restricted funds	24,698	61,208	(40,635)	-	45,271
	<u>758,109</u>	<u>1,126,126</u>	<u>(1,017,058)</u>	<u>-</u>	<u>867,177</u>

Summary of funds - prior year

	Balance at 1 August 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2020 £
Designated funds	448,649	-	(600)	8,936	456,985
General funds	222,267	1,044,482	(981,387)	(8,936)	276,426
Restricted funds	29,239	-	(4,541)	-	24,698
	<u>700,155</u>	<u>1,044,482</u>	<u>(986,528)</u>	<u>-</u>	<u>758,109</u>

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	437,575	16,555	454,130
Current assets	425,530	28,716	454,246
Creditors due within one year	(41,199)	-	(41,199)
Total	<u>821,906</u>	<u>45,271</u>	<u>867,177</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021**

22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	437,492	19,522	457,014
Current assets	518,839	5,176	524,015
Creditors due within one year	(42,892)	-	(42,892)
Creditors due in more than one year	(180,027)	-	(180,027)
Total	733,412	24,698	758,110

23. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	109,068	57,954
Adjustments for:		
Depreciation charges	7,161	7,648
Decrease in stocks	-	732
Decrease/ (increase) in debtors	4,222	100,394
Increase/ (decrease) in creditors	10,918	5,226
Net cash provided by operating activities	131,369	171,954

24. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	355,081	420,624
Total cash and cash equivalents	355,081	420,624

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

25. Analysis of changes in net debt

	At 1 August 2020	Cash flows	At 31 July 2021
	£	£	£
Cash at bank and in hand	420,624	(65,543)	355,081
Debt due within 1 year	(12,608)	12,608	-
Debt due after 1 year	(180,027)	180,027	-
	<u>227,989</u>	<u>127,092</u>	<u>355,081</u>