

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 Forwards 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, 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.

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 requires 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 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.

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 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 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 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 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	2,549	2,268
	<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	1,601	4,463
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>
	2025 £	2024 £
Governance costs comprise:		
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>