

REGISTERED COMPANY NUMBER: 04673165 (England and Wales)  
REGISTERED CHARITY NUMBER: 1106379

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023  
FOR  
FOLLOW YOUR DREAMS LIMITED

MHA  
Elfed House  
Oak Tree Court  
Cardiff Gate Business Park  
CARDIFF  
CF23 8RS

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Over the last twelve months, we have continued to put helping children and young people with learning disabilities and their families at the heart of everything we do. As a small charity it is important to us that we have reached out to as many families as we can, and our membership has increased. I am immensely proud of our team of staff and volunteers, each and every one committed to improving our service delivery. As we continue to face increased costs of operating with reduced support, our survival in itself is an achievement. But none of our work would be possible without the support of the people who donate or fundraise for us, and especially our volunteers who are so incredibly important to us. I would like to thank our staff, trustees, volunteers, supporters and partners for helping us continue this wonderful charity. As we look forward to the future, we know that there is a big job to do, but together we can and will make a difference.

A handwritten signature in black ink, reading "Diane Blackmore". The signature is written in a cursive style with a long, sweeping underline that extends to the left.

Diane Blackmore  
Chief Executive

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

Follow Your Dreams was set up "To help people with learning disabilities by such charitable means as the trustees determine from time to time in particular but not exclusively by sponsorship".

The trustees can confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. Significant activities that we undertook during the year that demonstrate public benefit are set out as follows:

**COVID19 RESPONSE**

Since the pandemic started, we rapidly changed our charitable activities, in line with our constitution, to:

- Provide regular zoom sessions for children with disabilities and siblings, with professional entertainers who are DBS checked and teaching qualified
- Provide regular zoom sessions for adults with disabilities delivered by staff and volunteers covering subjects such as crafts, karaoke, bingo and general social interaction
- Advice and support to parents, carers and guardians - 24/7 by telephone, messenger and online.
- Sent out activity packs including adult colouring, word search, quiz, arts and crafts

Our participants consist of children, young people and older adults with mainly learning disabilities, but some with physical disabilities. Also, siblings, young carers, carers, parents and guardians. Due to the unprecedented times, we also reached out to older people with learning disabilities to include them in our activities and received many referrals from local councils throughout England and Wales.

**CHARITABLE ACTIVITIES  
LIFEWISE**

LifeWise delivers a weekly workshop to young people 15+ with learning disabilities who are not in full time education or work. Sessions are focused on Arts & Crafts, Health & Wellbeing, Heritage, Knowledge & Life Skills and Performing Arts. Participants are encouraged to participate in the full programme of activities, regardless of interest, to engage in new and varied topics.

**47 weekly sessions** were delivered during this financial year covering the following subjects:

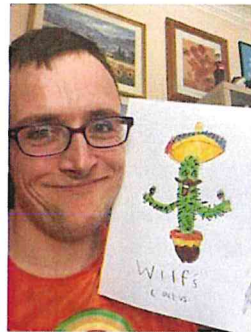


06/10/2022 World Animal Day - Makaton Animals and creating your own animal  
13/10/2022 Poetry with Claire Potter  
20/10/2022 Reptile Awareness Day. Crocodiles of the World virtual tour  
27/10/2022 Lego, Halloween Presentation & Bingo  
10/11/2022 National Origami Day and Cindy Howells from Wales Museum  
17/11/2022 RNLI presentation & Makaton  
24/11/2022 World Cup & Glass stone magnets  
01/12/2022 Christmas activity - Christmas crackers  
08/12/2022 Clay tags, Christmas singalong with trumpet  
15/12/2022 Christmas card making and Quiz  
05/01/2023 Introduction to Canva  
12/01/2023 Tangram art, Wordsearch day & Winnie Day  
19/01/2023 Take a walk outdoors day and Chinese - year of the rabbit  
26/01/2023 LifeWise Day, Zebra engraving art and stargazing  
02/02/2023 International Day of the Zebra - Edinburgh Zoo virtual tour  
09/02/2023 Masking canvas painting & 6 nations Makaton signs  
16/02/2023 Pancake Day with live demonstration  
23/02/2023 World bookmark day  
02/03/2023 National Pig Day – live visit to Curly's Farm



**CHARITABLE ACTIVITIES (CONTINUED)**

09/03/2023 National Dream Day & International Women's Day  
16/03/2023 World Down Syndrome Day (design WDSD socks)  
23/03/2023 Peacock Day  
30/03/2023 Scribble Day  
13/04/2023 Social session  
20/04/2023 Sightlife.Wales guest presentation  
27/04/2023 National Tell a Story Day with storyteller  
04/05/2023 The Coronation of the King  
11/05/2023 Bryn Pica recycling guest speaker & Eurovision  
18/05/2023 National Cactus Day  
25/05/2023 National Bath Bomb Day  
08/06/2023 National Black Bear Day with storytelling - We're going on a Bear Hunt  
15/06/2023 Drawing with guest host & veggie/fruit bingo  
22/06/2023 National take your dog to work day  
29/06/2023 Singing Hands - ABC book  
06/07/2023 Alice in Wonderland Day  
13/07/2023 Vegetable growing with Bonvilston Edge  
20/07/2023 Summer - exercise with guest and word art  
27/07 – 31/8/2023 LifeWise Summer Book Club  
07/09/2023 Interactive storytelling and music with Key Create Wales  
14/09/2023 National Piano Month  
21/09/2023 Dinosaur tour at Edinburgh Zoo  
28/09/2023 National Honey Month with guest speaker



**Feedback received:**

"Thank you for another great book club session, I think judging her face you've made her day by continuing this"

"Book Club is so much fun!!! It's a nice feeling of community to read the same book at the same time... Was looking at the screen occasionally, it was so nice to see how everyone was reading!!!"

"Loved today's session again today, didn't want it to end 😊 She is battling with herself she wants to read more but loves the read along each week for the surprise of what is going to happen next.

This really was a fantastic idea of a book club through summer, thank you it's perfect ❤️❤️xxx"

"She has just got into her pjs to carry on reading the book, hearing her giggling away is amazing as she's always struggled with comprehension, but she's clearly understanding every word 💜 and it's even more lovely to see she hasn't got a device in her hands 😊"

"Thank you so much for another fab session. Leyla enjoyed making her piggy. She's called it Pig Ferris and it's going to sleep in bed with her every night. X"

"Thanks everyone, great informative session today, blended in great with our home Ed as we're doing animal habitats and haven't started deserts yet!!"

"I love doing this and it made me smile!"

"Great session today, thanks and well done to everyone... I loved the quiz, you never stop learning!!!"

#### CHARITABLE ACTIVITIES (CONTINUED)

Thank you for such a lovely session. So informative & useful (definitely learnt a few things from it).

Thanks for the lovely session and for welcoming me since I first joined!!! I don't take it for granted!!!

Loved today's session and the facts and video about the Peacock were very informative.

"Lovely session Amy just loves watching and listening to everyone "

"Thank you for another great session. Leyla had great fun doing the flag quiz and making her flag"

"I really enjoyed today's session. The video call with Jessica in Edinburgh Zoo with the 2 pandas was the best, fantastic questions from everyone and then Break out Rooms to sketch our own Panda. Perfect afternoon."

"Thank you. For today's session. So lovely especially the signing. So lovely to see the youngsters using it. Thank you"

"Loved it!!!!!! Sunflowers always my favourite especially Van Gogh and sunflowers yayyyyyy"

"We absolutely loved today's session and I will be watching the penguins intently"

"massive thank you for everything you do each week she learns so much from these sessions ( the home education lady was super impressed at what she does and learns on here) xxx"

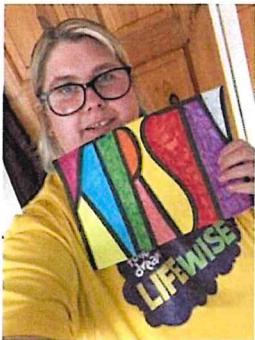
"We have made flatbread this morning. Super easy! Will be turning them into pizza for dinner."

"Loved doing this silhouette it's my first time doing this I want to do more so I can get better at them"

"Emily really enjoyed this today thanks so much, no help off me, done it herself her words xx"

"Niamh had my help but loved the session and sticking all the paper on. She was really surprised how it looked once I cut the giraffe out for her."

"This is my Macintosh Rose finally finished, I'm quite proud of it because i hand drew it all by myself"





REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

We measure demonstrable improvement in the following: - Attitude, Belief in their own ability, Social Interaction, Life Skills, Knowledge and Practical Skills. We evaluate every session and track individual progress and development through observations, social interaction questionnaires and interview. Success is measured on the progress of service users using value-added principles.

Since September 2020 our LifeWise project is now run fully online and has attracted new members from across England and Wales, sessions now average around 20 participants with a team of 4 regular session volunteers. We are extremely grateful to all the businesses, organisations and individuals who have supported this project coming on our sessions or by sponsorship, and also to our incredible volunteers, without whom this project would be impossible to deliver.

**ME TIME**

We commenced our Me Time sessions in November 2021. Sessions are for Parents/Unpaid Carers to gift themselves 60 minutes for their health and wellbeing with a group of like-minded people. Beginning with a relaxation session provided by Pilates Studio Innerpeace Fitness and followed by a different art/craft each week. Sessions and all equipment and materials were supplied free of charge thanks to grant funding.

6th October	Notebook
13th October	Heart Box
20th October	Needlefelt
3rd November	Rock Art
10th November	Raffia
17th November	Etching
22nd November	Calligraphy
29th November	Angel
6th December	Poetry
13th December	Christmas Fox
10th January	Glass Stone
17th January	Rainbow
24th January	Clay
31st January	Clay
7th February	Mandala Stone
14th February	Sudoku
21st February	Finishing off
28th February	Candles
7th March	Colouring
14th March	Coffee Painting
21st March	Macrame
18th April	Finishing off
25th April	Book Art
9th May	Coffee & Chat
16th May	Book Covering
23rd May	Warli
8th June	Finishing off
15th June	Houses
22nd June	Dandelions
6th July	I can't imagine life without
13th July	Mackintosh Rose
20th July	Silhouettes
7th September	Watercolour – Hedgehog
14th September	Watercolour – Thrush
21st September	Watercolour – Duck
28th September	Watercolour – Flowers



**Feedback:**

"Thank you for always being there for us. ❤️ I enjoyed the session. It was really good to relax and have fun painting. Self-care is critical and this is what the sessions bring to me. Time to unwind & enjoy with a cuppa xx"

"Another lovely session thank you. Its only by allowing this hour out for myself that I am realising how much I need it. Thank you. Xxx"

"Thank you, really needed that hour for myself this afternoon."

During the year we have held a number of dedicated weeks on Zoom during school holidays full with activities such as arts, crafts, Makaton, music, storytelling, quizzes and bingo. This would be up to 20 sessions each week. In November 2022 Amanda Glennon, Inclusive Teaching Matters kindly provided a 'Using Makaton with Singing' Course to our members. We exhibited at the Carers Rights Day to raise awareness of our charity activities. In December 2022 we funded 22 young people to meet superstar singer and TV Personality Olly Murs. We won an Award in the Understanding Disability Awards 2022 for our Community Work. We received gifts from the St Davids Toy Appeal. We held monthly sessions with Singing Hands on Zoom, and received Makaton Refresher Training for staff, volunteers and members from Andy Mc Makaton Tutor.

We participated in the BCBC Fun Day in August. We funded 31 smart hula hoops to encourage our families to get active and continue to hold daily move zooms. During the year we distributed sim cards through National Databank to 90 families experiencing hardship, this gave them much needed data and calls to enable them to join our sessions. 15 Families went to Legoland. In November 2022 we held a bus trip to the Hammond Theatre to see the Singing Hands Christmas Show for 52 people. We had 126 parents/carers and their children attend the Fairytale Ball with afternoon tea.

In February 2023 we had a very successful Click RCT project for 21 participants with an exhibition at Giles Gallery to celebrate and show the photographs taken. And in June received tickets from our members for Glastonbarry Juniors. We were devastated to very sudden loss of one of our key volunteers Andy Mc which really impacted on our team and our families. We pledge to continue his legacy with our Makaton learning.

**ACHIEVEMENTS AND PERFORMANCE**

We work with children and young people with learning disabilities helping to realise their full potential and making their Dreams and aspiration become a reality. Our work not only impacts on individual directly but can impact on the family by providing an opportunity for their child that they may not be able to afford or organise themselves and often taking them out of their comfort zone. We also where funds permit endeavour to involve the siblings who are often carers, and parent/carer support. To summarise the main achievements of our Charity during this financial period to September 2023:

- We delivered over **300 online sessions**.
- We supported **4 community groups**, and support **4 affiliated groups** and **2 Registered Charities** providing much needed weekly support for **over 500 families**
- We delivered **47 sessions for our LifeWise Project** during the period which focuses on health, wellbeing and independence for young people with disabilities aged 18+.
- We delivered **36 sessions for our Me Time Project** during the period which focuses on health and wellbeing for Parents/Unpaid Carers of children and young people 18+ with learning disabilities
- Administered **15 Legoland Tickets** thanks to our friends at Merlins Wan
- Staff and key volunteers continue to develop their knowledge of Makaton and are proud of our silver award.



## **FUTURE PLANS**

### **Commitment for 2023/2024**

- Ensure financial and operational stability.
- To continue being a lifeline to our families during the Covid19 Pandemic and whatever may lay ahead.
- Inspire the ambitions of children and young people with learning disabilities
- Encourage, empower and motivate a change in attitude, inspiring optimism to make dreams a reality, providing hope, aspiration and opportunities.
- Support young adults with learning disabilities who are seeking employment or volunteering opportunities.
- To ensure that our services are consistent with the Mission, Vision and Values of the Charity. Charity values are consistently applied to all we do and how we do it. To challenge poor performance and attitude and to support improvement at all levels.
- To ensure representation of people with disabilities within the charity; - workshops, staff, volunteers and Board level.
- To work effectively with relevant partners both locally and regionally.
- To diversify our funding streams. To develop current and additional trading initiatives. To raise funds and finance the charity.
- To ensure staff and volunteers have the skills, capacity, training, facilities, tools and support.
- To ensure continued development of the Trustee Board and its capacity to oversee and direct an ambitious growing charity.
- To ensure compliance in all aspects of Governance.

To increase volunteer support and involvement at all levels, including both maintenance and client liaison

### **Public benefit**

The trustees can confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. Significant activities that we undertook during the year that demonstrate public benefit are set out in this report.

## **FINANCIAL REVIEW**

The results for the year can be found in the following Statement of Financial Activities, Balance Sheet and related notes.

### **Reserves policy**

It is the policy to maintain the free reserves of Follow Your Dreams at a level approximating three months of forthcoming unavoidable operational expenditure. This would equate to approximately £40,000. There were unrestricted reserves of £21,540 (2022: £128,306) as at the year end, however of this £3,180 (2022: £5,279) are represented by tangible fixed assets leaving free reserves of £18,360 (2022: 123,037), less than the three months policy.

It is not considered appropriate to build up reserves beyond this level, since the aim of Follow Your Dreams is to develop services for the benefit of users, rather than seek excessive financial security. Three months of operating expenditure is considered prudent (given the need to cover fluctuations in income) whilst taking into account the need to expend funds for the good of Follow Your Dreams beneficiaries.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Follow Your Dreams governance structure is supported by its constitution document, the Memorandum and Articles of Association. The organisation is a registered charity and a company limited by guarantee.

### **Mission statement**

Follow Your Dreams are a national charity that supports children and young people with learning disabilities. Follow Your Dreams will inspire the ambitions of children and young people with learning disabilities by delivering enjoyable methods of learning and play. We focus on their abilities and identify opportunities, growing and developing skills through the delivery of creative and interactive events, dreams and workshops through collaborative partnerships.

### **Recruitment, appointment and induction of new trustees**

The directors of the company are also charity trustees for the purposes of charity law. When selecting trustees, the charity aims to ensure there is a broad range of relevant skills. Candidates are asked to declare at this stage any potential conflicts of interest. Trustees are appointed after interviews with existing trustees and formal visits to the organisation, to ensure that they understand our vision and values. Trustees are subject to Disclosure and Barring Service checks where applicable.



### STRUCTURE, GOVERNANCE AND MANAGEMENT

Follow Your Dreams actively endorses training at all levels of the charity. New trustees participate in an induction process to include spending time with staff and volunteers, relevant information regarding health and safety and personal safety, charity official documentation, minutes of recent Trustee meetings, Strategic and Operational Plan and role-related knowledge where applicable. New trustees are also given copies of relevant Charity Commission literature, and an Anti-Money Laundering Form is completed along with other adapted Charity Commission forms. Trustees are encouraged to undertake development training where appropriate.

The trustees met monthly during the year to make strategic and policy decisions. Trustee meetings were held on zoom throughout the Pandemic. Unfortunately, two of our trustees needed to resign at short notice due to the impact of Covid19 on their incomes. We appreciate their support, and our focus as the Pandemic reaches closure will be to increase our board of trustees, while we endeavour to recruit during this time. All trustees give of their time freely and no trustee remuneration was paid in the year.

#### Organisational structure

The charity is administered by a Board of Trustees who meet regularly to oversee all activities of the charity and to ensure it adheres to a clear direction for the charity. Day to day management is delegated to a Chief Executive Officer and Management Team.

#### Membership and affiliation

- Fundraising Regulator
- British Institute of Learning Disabilities (BILD)
- Interlink
- Glamorgan Voluntary Services (GVS)
- Bridgend Association of Voluntary Organisations (BAVO)
- Wales Council for Voluntary Action (WCVA)
- Torfaen Voluntary Alliance (TVA)
- Cardiff Third Sector Council (C3SC)
- Carmarthenshire Association of Voluntary Services (CAVS)
- Swansea Council for Voluntary Service (SCVS)
- Powys Association of Voluntary Organisations (PAVO)
- Sported Foundation
- Makaton Charity (Makaton Friendly Silver Status)
- Pontyclun Business Community

#### Fundraising

Follow Your Dreams complies with all relevant statutory regulations, including the Charities Act 2011, General Data Protection Regulation. We always seek to act in ways which are legal, open, honest and respectful, striving for best practice in fundraising by complying with a range of codes of practice, including being registered with the Fundraising Regulator, and adhering to its Code of Fundraising Practice and Fundraising Promise. We are careful to monitor our fundraising activities and provide supporters with help and information via our social media, email, phone or post. We have a complaints procedure and record and respond to all complaints; no complaints were received in connection with fundraising activities.

#### Financial review

Financial sustainability is the major financial risk for the charity, we have continuously worked towards our objective of settling debts as they fall due, and active management of our cash flow. We have also ensured:

- Public and Employers Liability Insurance maintained
- Accreditation for food hygiene and premises
- Strong Application Process for dream support
- Monthly Trustee meetings including formal agendas and review of accounts

#### Volunteers

Our volunteers are at the heart of all our work, they make a huge difference they make an enormous difference and are committed to the passion to help children and young people with learning disabilities. They supplement the work our employees do and also take the lead on service delivery in our community groups. We recognise that placing a monetary value on the contribution which our volunteers deliver, over 30,000 hours over the past 12 months, presents significant difficulties due to the wide range of roles performed, and the lack of a reliable market comparator price for volunteers. Accordingly, we do not include any contribution from such sources in our declared income.

**FOLLOW YOUR DREAMS LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
04673165 (England and Wales)

**Registered Charity number**  
1106379

**Registered office**  
8A Cambrian Industrial Estate, East Side  
Coedcae Lane  
Pontyclun  
Rhondda Cynon Taff  
CF72 9EW

**Trustees**  
Pamela Volausek  
Ryan Smith  
John Hope

**Company Secretary**  
John Hope

**Independent Examiner**  
MHA (trading name of MacIntyre Hudson LLP)  
Limited liability partnership in England & Wales  
Registered number OC312313  
Elfed House  
Oak Tree Court  
Cardiff Gate Business Park  
CARDIFF  
CF23 8RS

**Bankers**  
Lloyds Bank plc (Victoria Park)  
Cowbridge Road  
Canton  
CARDIFF  
CF11 9TB

**Staff**

<b>Full time</b>	Diane Blackmore	Chief Executive	
<b>Part time</b>	Vicky George Tia Lewis	Project Manager - Operations & Membership Finance Assistant	- appointed Aug 2024

**FOLLOW YOUR DREAMS LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 23rd October 2024 and signed on its behalf by:



.....  
P Volausek - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FOLLOW YOUR DREAMS LIMITED**

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**Independent examiner's report to the trustees of Follow Your Dreams Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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



Julia Mortimer  
MHA (trading name of MacIntyre Hudson LLP)  
Limited liability partnership in England & Wales  
Registered number OC312313  
County of Cardiff  
CF23 8RS

Date: 23 October 2023

**FOLLOW YOUR DREAMS LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	91,425	-	91,425	131,673
<b>Charitable activities</b>	6				
Working with young people with learning disabilities		-	64,887	64,887	78,826
Other trading activities	4	10,743	-	10,743	23,551
Investment income	5	215	-	215	9
<b>Total</b>		<u>102,383</u>	<u>64,887</u>	<u>167,270</u>	<u>234,059</u>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	7	3,538	-	3,538	10,312
Other trading activities	8	439	-	439	70
		3,977	-	3,977	10,382
<b>Charitable activities</b>	9				
Working with young people with learning disabilities		<u>205,172</u>	<u>27,893</u>	<u>233,065</u>	<u>228,144</u>
<b>Total</b>		<u>209,149</u>	<u>27,893</u>	<u>237,042</u>	<u>238,526</u>
<b>NET INCOME/(EXPENDITURE)</b>		(106,766)	36,994	(69,772)	(4,467)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		128,306	8,000	136,306	140,773
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>21,540</u>	<u>44,994</u>	<u>66,534</u>	<u>136,306</u>

The notes form part of these financial statements



**FOLLOW YOUR DREAMS LIMITED**

**BALANCE SHEET  
30 SEPTEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	16	3,180	-	3,180	5,279
<b>CURRENT ASSETS</b>					
Debtors	17	630	-	630	4,081
Cash at bank		<u>28,599</u>	<u>44,994</u>	<u>73,593</u>	<u>133,793</u>
		29,229	44,994	74,223	137,874
<b>CREDITORS</b>					
Amounts falling due within one year	18	(10,869)	-	(10,869)	(6,847)
<b>NET CURRENT ASSETS</b>		<u>18,360</u>	<u>44,994</u>	<u>63,354</u>	<u>131,027</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>21,540</u>	<u>44,994</u>	<u>66,534</u>	<u>136,306</u>
<b>NET ASSETS</b>		<u>21,540</u>	<u>44,994</u>	<u>66,534</u>	<u>136,306</u>
<b>FUNDS</b>	20				
Unrestricted funds				21,540	128,306
Restricted funds				<u>44,994</u>	<u>8,000</u>
<b>TOTAL FUNDS</b>				<u>66,534</u>	<u>136,306</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

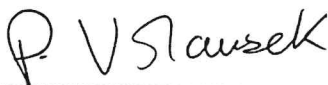
The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 22 October 2023 and were signed on its behalf by:



P Volausek - Trustee

The notes form part of these financial statements

**FOLLOW YOUR DREAMS LIMITED**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(60,415)</u>	<u>(5,847)</u>
Net cash used in operating activities		<u>(60,415)</u>	<u>(5,847)</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>215</u>	<u>9</u>
Net cash provided by investing activities		<u>215</u>	<u>9</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(60,200)</b>	<b>(5,838)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>133,793</u></b>	<b><u>139,631</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u><u>73,593</u></u></b>	<b><u><u>133,793</u></u></b>

The notes form part of these financial statements

## 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(69,772)	(4,467)
<b>Adjustments for:</b>		
Depreciation charges	2,099	2,275
Interest received	(215)	(9)
Decrease in debtors	3,451	2,561
Increase/(decrease) in creditors	<u>4,022</u>	<u>(6,207)</u>
<b>Net cash used in operations</b>	<u>(60,415)</u>	<u>(5,847)</u>

## 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/10/22 £	Cash flow £	At 30/9/23 £
<b>Net cash</b>			
Cash at bank	<u>133,793</u>	<u>(60,200)</u>	<u>73,593</u>
	<u>133,793</u>	<u>(60,200)</u>	<u>73,593</u>
<b>Total</b>	<u>133,793</u>	<u>(60,200)</u>	<u>73,593</u>

**1. STATUTORY INFORMATION**

Follow Your Dreams is a company limited by guarantee incorporated in Wales within the United Kingdom. Each member is liable for a maximum of £10 in the event of the company being wound up. The registered office is 8A Cambrian Industrial Estate, East Side, Coedcae Lane, Pontyclun, Rhondda Cynon Taff, CF72 9EW.

The financial statements are presented in Sterling (£), the company's functional currency, and rounded to the nearest pound.

The principal activities of the charity is to help people with learning disabilities by such charitable means as the trustee determine from time to time in particular but not exclusively by sponsorship.

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

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 S1A Update Bulletin 1) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Going concern**

The trustees are satisfied that it is appropriate for the charity's financial statements to be prepared on a going concern basis. The trustees have concluded that no adjustments are required to the financial statements at this time.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

This includes capital grants.

**Donations and legacies income**

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature and are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

**Other trading activities income**

Income from other trading activities includes income received under contract. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

**Investment income**

Investment income is recognised on a receivable basis.

**Donated goods**

Income received from donated goods sold in its shop is recognised on the sale of the goods.

Other donated goods received by charity which has been used for fundraising activities or charitable activities have been valued at fair value on the date that the goods or services were received.



**2. ACCOUNTING POLICIES - continued**

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds include direct costs applicable to the activity, advertising, marketing and direct materials as well as a proportion of salaries based on an approximation of time spent in this area.

Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

**Termination payments**

The charitable company recognises termination benefits as a liability and an expense only when the entity is demonstrably committed either to terminate the employment of an employee or group of employees before the normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

**Tangible fixed assets**

Fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - 20% - 50% on cost.

Only assets costing over £300 are capitalised.

**Financial Instruments**

The charity 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.

**Debtors**

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

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.



**2. ACCOUNTING POLICIES - continued****Debtors**

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Taxation**

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**3. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Bucket collections	7,109	33,847
Donations	73,989	82,783
Gift aid	184	3,758
Grants	2,650	7,864
Membership scheme	<u>7,493</u>	<u>3,421</u>
	<u>91,425</u>	<u>131,673</u>

The charity is grateful to its many donors which provided a wide range of goods and services valued at £61,809 (2022: £69,355) which contribute significantly to helping support people with learning disabilities explore and develop their potential through a wide range of activities.

The charity benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in the annual report. In accordance with accounting standards, the economic contribution of general volunteers is not recognised in the accounts.

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Community Foundation Wales	-	5,000
Department for Work and Pensions	-	2,864
Charities Trust	1,000	-
Making a Difference Locally	450	-
Y Pant School	1,000	-
Other grants	<u>200</u>	<u>-</u>
	<u>2,650</u>	<u>7,864</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**4. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fundraising events	10,737	21,889
Shop sales	<u>6</u>	<u>1,662</u>
	<u>10,743</u>	<u>23,551</u>

**5. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>215</u>	<u>9</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2023	2022
		£	£
Grants	Working with young people with learning disabilities	<u>64,887</u>	<u>78,826</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Rhondda Cynon Taff Country Borough Council	8,847	2,000
Interlink Rhondda Cynon Taff	-	260
Tesco Bags of Help Community Grants	-	4,000
Bridgend Association of Voluntary Organisations	-	17,165
Sported Foundation	-	500
WCVA - Third Sector Resilience Fund for Wales	-	43,538
First Give - Tonyrefail Community School	-	1,000
Gwent Association of Voluntary Organisations	-	9,063
Rank Foundation	-	1,300
Carers Trust	46,194	-
Bridgend Association of Voluntary Organisations	<u>9,846</u>	<u>-</u>
	<u>64,887</u>	<u>78,826</u>

**7. RAISING DONATIONS AND LEGACIES**

	2023	2022
	£	£
Fundraisers' commission & expenses	3,138	9,100
Website fees	216	486
Fundraising event costs	<u>184</u>	<u>726</u>
	<u>3,538</u>	<u>10,312</u>

**8. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Volunteer expenses	<u>439</u>	<u>70</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

## 9. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 10) £	Support costs (see note 11) £	Totals £
Working with young people with learning disabilities	<u>216,548</u>	<u>16,517</u>	<u>233,065</u>

## 10. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	62,688	56,961
Hire of plant and machinery	687	-
Roadshow and PR	177	-
Motor and travel	133	82
Rent, rates & office services	5,036	3,893
Insurance	599	419
Telephone and internet	546	628
Postage, stationery & advertising	1,681	2,457
Staff welfare	637	657
Fixtures & fittings depreciation	1,822	1,661
Life wise costs	1,194	1,198
Donated goods and services	61,810	69,355
COVID-19 Expenditure	25,402	49,575
Bluestone Expenses	53,316	536
Workshop costs	-	180
Charitable Expenses	<u>820</u>	<u>-</u>
	<u>216,548</u>	<u>187,602</u>

## 11. SUPPORT COSTS

	Staff costs £	Depreciation £	Other £	Governance costs £	Totals £
Working with young people with learning disabilities	<u>4,727</u>	<u>139</u>	<u>2,371</u>	<u>9,280</u>	<u>16,517</u>

## 12. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	2,099	2,275
Operating leases	739	1,490
Independent examination fees	<u>3,600</u>	<u>2,893</u>

## 13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 (2022 - £nil).

**Trustees' expenses**

No trustee expenses were reimbursed or paid on behalf of the trustees for the year ended 30 September 2023 (2022 - £nil).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

## 14. STAFF COSTS

	2023 £	2022 £
Wages and salaries	67,249	77,396
Social security costs	2,892	(2,143)
Other pension costs	<u>2,001</u>	<u>2,569</u>
	<u>72,142</u>	<u>77,822</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Number of employees	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

## 15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	131,673	-	131,673
<b>Charitable activities</b>			
Working with young people with learning disabilities	2,000	76,826	78,826
Other trading activities	23,551	-	23,551
Investment income	<u>9</u>	<u>-</u>	<u>9</u>
<b>Total</b>	<u>157,233</u>	<u>76,826</u>	<u>234,059</u>
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	10,312	-	10,312
Other trading activities	<u>70</u>	<u>-</u>	<u>70</u>
	10,382	-	10,382
<b>Charitable activities</b>			
Working with young people with learning disabilities	<u>121,284</u>	<u>106,860</u>	<u>228,144</u>
<b>Total</b>	<u>131,666</u>	<u>106,860</u>	<u>238,526</u>
<b>NET INCOME/(EXPENDITURE)</b>	25,567	(30,034)	(4,467)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>102,739</u>	<u>38,034</u>	<u>140,773</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>128,306</u>	<u>8,000</u>	<u>136,306</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

## 16. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 October 2022 and 30 September 2023	<u>20,276</u>
<b>DEPRECIATION</b>	
At 1 October 2022	14,997
Charge for year	<u>2,099</u>
At 30 September 2023	<u>17,096</u>
<b>NET BOOK VALUE</b>	
At 30 September 2023	<u>3,180</u>
At 30 September 2022	<u>5,279</u>

## 17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	335	832
Prepayments and accrued income	<u>295</u>	<u>3,249</u>
	<u>630</u>	<u>4,081</u>

## 18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	17	436
Social security and other taxes	1,274	1,058
Other creditors	344	406
Accruals and deferred income	<u>9,234</u>	<u>4,947</u>
	<u>10,869</u>	<u>6,847</u>

Included in accruals and deferred income above is £2,634 (2022: £1,947) of deferred membership income received in advance of service delivery. All amounts deferred in the year ended 30 September 2022 were released to the Statement of Financial Activities during the year ended 30 September 2023.



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**19. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	<u>-</u>	<u>792</u>

**20. MOVEMENT IN FUNDS**

	At 1/10/22 £	Net movement in funds £	At 30/9/23 £
<b>Unrestricted funds</b>			
General fund	128,306	(106,766)	21,540
<b>Restricted funds</b>			
COVID-19 Pandemic Fund	8,000	(4,200)	3,800
Play Stay and Sign Fund	<u>-</u>	<u>41,194</u>	<u>41,194</u>
	<u>8,000</u>	<u>36,994</u>	<u>44,994</u>
<b>TOTAL FUNDS</b>	<u>136,306</u>	<u>(69,772)</u>	<u>66,534</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	102,383	(209,149)	(106,766)
<b>Restricted funds</b>			
COVID-19 Pandemic Fund	-	(4,200)	(4,200)
Play Stay and Sign Fund	41,194	-	41,194
Carers Respite Fund	14,846	(14,846)	-
Shared Prosperity Fund	<u>8,847</u>	<u>(8,847)</u>	<u>-</u>
	<u>64,887</u>	<u>(27,893)</u>	<u>36,994</u>
<b>TOTAL FUNDS</b>	<u>167,270</u>	<u>(237,042)</u>	<u>(69,772)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2023

## 20. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/10/21 £	Net movement in funds £	At 30/9/22 £
<b>Unrestricted funds</b>			
General fund	102,739	25,567	128,306
<b>Restricted funds</b>			
IT Fund	3,000	(3,000)	-
COVID-19 Pandemic Fund	27,934	(19,934)	8,000
Wellbeing Together	5,000	(5,000)	-
Lifewise Gwent Fund	2,100	(2,100)	-
	<u>38,034</u>	<u>(30,034)</u>	<u>8,000</u>
<b>TOTAL FUNDS</b>	<u>140,773</u>	<u>(4,467)</u>	<u>136,306</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	157,233	(131,666)	25,567
<b>Restricted funds</b>			
IT Fund	-	(3,000)	(3,000)
COVID-19 Pandemic Fund	70,526	(90,460)	(19,934)
Wellbeing Together	-	(5,000)	(5,000)
Lifewise Gwent Fund	-	(2,100)	(2,100)
Play Stay and Sign Fund	5,300	(5,300)	-
First Give - Tonyrefail Community Fund	1,000	(1,000)	-
	<u>76,826</u>	<u>(106,860)</u>	<u>(30,034)</u>
<b>TOTAL FUNDS</b>	<u>234,059</u>	<u>(238,526)</u>	<u>(4,467)</u>

**COVID-19 Pandemic Fund**

Supporting children, young people and older adults with disabilities, their siblings, young carers, carers, parents and guardians during the Covid-19 Pandemic. Including regular zoom sessions, posting activity packs and providing 24/7 advice and support. Funding was provided by the following organisations:

National Lottery - Awards for All

The National Lottery Community Fund - Coronavirus Community Support Fund

Postcode Neighbourhood Trust

WCVA - VSRF Small grant

Community Foundation Wales

Neath Port Talbot CVS

Interlink Rhondda Cynon Taff

Torfaen Voluntary Alliance

Sported

Glamorgan Voluntary Services

Tesco Bags of help Community Grants

The Moondance Foundation

Track 2000

Bridgend Association of Voluntary Organisations

Voluntary Action Merthyr Tydfil

**20. MOVEMENT IN FUNDS - continued**

**Stay Play and Sign Fund**

The Sign and Play Fund was originally set up with funding from Tesco Bags of Help Community Grants. The project was created to provide a break for families in need of respite, by providing a trip to Bluestone resort. The funds were used to cover venue hire and staffing costs. Additional funding for this project was provided by Tesco and Rank Foundation during the previous year, and Carers Trust in 2023.

**Carers Respite Fund**

Fund established to provide respite to carers. £9,846 received from Bridgend Association of Voluntary Organisations towards Me Time Carers Project. Additional £5,000 received from Carers Trust to provide Zoom sessions focused on carers respite.

**Shared Prosperity Fund**

Funding from Rhondda Cynon Taf of £8,847 towards Click RCT Project delivered in March and April 2023.

**Prior year restricted funds**

**Wellbeing Together**

Voluntary Action Merthyr Tydfil provided funding to support Wellbeing Wednesdays, a project which focuses on delivering a series of meet ups based on arts and craft activities via Zoom.

**Lifewise Gwent Fund**

Community Foundation Wales provided funding towards Lifewise Gwent, which delivers a weekly workshop to young people 18+ with learning disabilities in the Gwent area.

**IT Fund**

The charity set up a fund to try and replace their IT equipment. The fund was supported in the 18/19 financial year by the Ford Britain Trust and the Millennium Stadium Charitable Trust. Additional funding was received from Glamorgan Voluntary Alliance during the current financial year to support the fund

**First Give - Tonyrefail Community School**

Funding was received via First Give, who in association with students at Tonyrefail Community School provided a one off grant towards core charitable activities. A requirement of the funding was that the grant be used to assist the school and students in the Tonyrefail area where possible.

**21. RELATED PARTY DISCLOSURES**

The total key management personnel remuneration benefits paid during the period was £50,017 (2022: £52,033).

No fundraising income was received from trustees during the financial year.

Donation income of £nil was received from trustees during the 22/23 financial year (2022: £nil).

**22. PENSION COMMITMENTS**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £2,001 (2022: £2,569). Outstanding contributions due at the year end amounted to £350 (2022: £404).