

FORWARD FACING

England & Wales · Charity number 1142193

Details

Other names	FORWARD FACING LTD
Status	Registered
Legal form	CIO
Registered	2011-06-02
Register	View on the Charity Commission register

Contact

Address	1-7 Station Road Crawley RH10 1HT
Phone	07824 325716
Email	hello@forwardfacing.co.uk
Website	www.forwardfacing.co.uk

Activities

Objects: TO ADVANCE EDUCATION IN THE ART OF THEATRICAL AND CREATIVE MAKE UP. 2. TO SUPPORT PERSONS WITH PHYSICAL DISFIGUREMENT AND /OR THOSE LIVING WITH LONG TERM ILLNESSES THROUGH THE USE OF CAMOUFLAGE MAKE UP AND CREATIVE ACTIVITIES. 3. TO SUPPORT CHILDREN AND FAMILIES OF CHILDREN WITH LIFE LIMITED HEALTH CONDITIONS OR HIDDEN DISABILITIES AND THOSE WHO HAVE BEEN BEREAVED.

Activities: Forward Facing is a charity that provides activities and events for families whose children are living with long-term illness and bereavement in the Sussex area. We support families by putting on free events where the families can forget their daily struggles, have fun and make lasting memories. We also support their parents, carers, siblings and extended family.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- East Sussex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£97,599	£81,947	-	-
2024-03-31	£73,297	£68,107	-	-
2023-03-31	£59,427	£57,903	-	-
2022-03-31	£50,137	£43,784	-	-
2021-03-31	£25,959	£31,822	-	-

Trustees

Name	Role	Appointed
Costas Antorka-Pieri		2023-10-01
Danielle Helen Scott-Palmer		2020-05-15
Malcolm Graham Bashford		2022-12-12
Natasha Penney		2019-10-08

FORWARD FACING

England & Wales - Charity number 1142193

Accounts

Charity registration number 1142193 (England and Wales)

FORWARD FACING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

FORWARD FACING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Bashford
C Antorka-Pieri
D Scott-Palmer
N Penney

Charity number

1142193

Principal address

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT

FORWARD FACING

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FORWARD FACING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees 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 charity's constitution, the Charities Act 2011 and "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

The objectives of the Charity are:

1. To advance education in the art of theatrical and creative make up.
2. To support persons with physical disfigurement and/or those living with long term illness through the use of camouflage make up and creative activities.
3. To support children and families of children with life limiting health conditions or hidden disabilities and those who have been bereaved.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Provide workshops to groups and individuals from a diverse section of the community including young people at school and at youth clubs, transgender people, young women returning to work and young mothers' groups, who would benefit from make-up and self care to build self esteem and confidence so that participants can contribute to the wider community through working and other activities.

Provide workshops to disadvantaged groups and individuals (including prisoners, cancer and other patients, armed forces and others with a physical disfigurement) in remedial camouflage, mentoring and coaching. The objective is to build self esteem and confidence so that participants can contribute to the wider community through working and other activities.

Achievements and performance

The year ending 31 March 2025 was a challenging period for the charity, particularly in relation to financial sustainability. A significant reduction in available grant funding, combined with increased demand across the charitable sector, impacted the charity's ability to deliver all planned activities. Despite these challenges, the charity remained committed to its charitable objectives and continued to provide essential support to families caring for children with life-limiting conditions.

During the early part of the year, the charity utilised the remaining balance of a Scope grant, which enabled continued support for beneficiary families. In addition, a Sussex Community Foundation Grant funded therapeutic services, which remain a vital element of the charity's support offer. These therapy sessions directly address the emotional and psychological wellbeing of families living with ongoing trauma and uncertainty and are central to delivering benefit to the families we support.

The charity continued to deliver tailored activities designed to meet the specific needs of families. Although the annual Memory Making Day could not take place this year due to the CEO undergoing spinal surgery and working remotely from January 2025, alternative activities were delivered to ensure families continued to benefit from meaningful engagement and support.

Key activities delivered during the year included nature-based and sensory events, which are recognised as particularly beneficial for mental health and wellbeing. These included:

- Nature experiences with donkeys at East Clayton Farm
- Sensory visits to Middleton Butterfly Farm
- A visit to the farm at Chailey Heritage School, a familiar environment for many beneficiaries

These activities provided families with opportunities for relaxation, emotional connection, and positive shared experiences, contributing to improved wellbeing and resilience.

FORWARD FACING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

During the Christmas period, the charity delivered a number of special events, including a Christmas party held at the Dream Centre at Chailey Heritage School. This event was themed around the Oscars and provided families with a celebratory and inclusive experience. Children were able to watch a film they had starred in during the previous year's Memory Making Day, reinforcing a sense of achievement, joy, and belonging.

The charity benefited from significant voluntary fundraising efforts during the year. One trustee, Malcolm, organised a team of fathers to participate in the London to Brighton Bike Ride, raising funds specifically to support activities and counselling services for men. This initiative has continued into 2025 and 2026, with multiple fundraising events planned to support future dads' groups and wellbeing services.

The trustees acknowledge that financial constraints limited the charity's ability to deliver all planned activities. However, the charity has demonstrated adaptability by prioritising core services and seeking alternative ways to deliver support. The trustees continue to review fundraising strategies and explore opportunities to diversify income streams to improve long-term financial stability.

The trustees are proud of the charity's ability to continue supporting families despite significant financial and operational challenges. Lessons learned during this period are informing future planning, and the charity remains focused on strengthening fundraising capacity and sustainability. The trustees are optimistic that the year 2025–2026 will see improved financial resilience, enabling the charity to expand its support and further its charitable aims.

Financial review

The year ended 31 March 2025 showed a net incoming resources of £15,652 (2024 - net incoming resources of £5,190). Further analysis of income and expenditure is shown in the Statement of Financial Activities, and in the notes to the accounts.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's of the total expenditure of the charity. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The company was registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27 August 2009, as amended by special resolution registered at Companies House on 13 May 2011, as amended on 29 November 2018, 12 June 2019 and 9 March 2021. On 13 May 2021 Forward Facing converted to a Charitable Incorporated Organisation (CIO) by a constitution keeping the same Charity Number.

Forward Facing has charitable status and its charity registration number is 1142193.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

M Bashford

A Fabian

(Resigned 21 November 2024)

C Antorka-Pieri

D Scott-Palmer

N Penney

The trustees are appointed at the annual general meeting or during the year at trustees' meetings. None of the trustees has any beneficial interest in the company.

FORWARD FACING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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



.....
N Penney
Trustee

Date:16.01.26.....

FORWARD FACING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORWARD FACING

I report to the trustees on my examination of the financial statements of Forward Facing (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

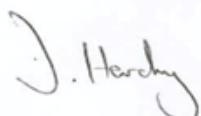
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT
Date:21.01.2026.....

FORWARD FACING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations	3	42,786	32,269	19,850	94,905	73,297
Other income	4	2,694	-	-	2,694	-
Total income		45,480	32,269	19,850	97,599	73,297
Expenditure on:						
Charitable activities	5	40,317	4,631	36,999	81,947	68,107
Total expenditure		40,317	4,631	36,999	81,947	68,107
Net income/(expenditure)		5,163	27,638	(17,149)	15,652	5,190
Transfers between funds		2,269	(11,850)	9,581	-	-
Net movement in funds	7	7,432	15,788	(7,568)	15,652	5,190
Reconciliation of funds:						
Fund balances at 1 April 2024		5,695	17,616	16,849	40,160	34,970
Fund balances at 31 March 2025		13,127	33,404	9,281	55,812	40,160

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FORWARD FACING

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

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations	3	21,089	12,349	39,859	73,297
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income		21,089	12,349	39,859	73,297
Expenditure on:					
Charitable activities	5	29,968	1,115	37,024	68,107
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditure		29,968	1,115	37,024	68,107
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure)		(8,879)	11,234	2,835	5,190
Transfers between funds		1,965	(5,732)	3,767	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	7	(6,914)	5,502	6,602	5,190
Reconciliation of funds:					
Fund balances at 1 April 2023		12,609	12,114	10,247	34,970
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances at 31 March 2024		5,695	17,616	16,849	40,160
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

FORWARD FACING

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		711		235
Current assets					
Debtors	12	4,666		2,449	
Cash at bank and in hand		52,841		41,982	
		<u>57,507</u>		<u>44,431</u>	
Creditors: amounts falling due within one year	13	<u>(2,406)</u>		<u>(4,506)</u>	
Net current assets			<u>55,101</u>		<u>39,925</u>
Total assets less current liabilities			<u>55,812</u>		<u>40,160</u>
The funds of the charity					
Restricted income funds	15		9,281		16,849
Unrestricted funds - general	17		13,127		5,695
Unrestricted funds - designated	16		33,404		17,616
			<u>55,812</u>		<u>40,160</u>

The financial statements were approved by the trustees on16.01.2026.....



.....
N Penney
Trustee

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Forward Facing is a Charitable Incorporated Organisation. The address registered with the Charity Commission is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

1.4 Income

Income is recognised when the charity 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 charity has been notified of the donation, unless performance conditions require deferral of the amount.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

Expenditure is recognised on an accrual basis as a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Computers	33% on cost
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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.

1.7 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.

1.8 Financial instruments

The charity 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 charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, Financial liabilities classified as payable within one year are not amortised.

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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

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

1.11 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	42,786	32,269	19,850	94,905

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	21,089	12,349	39,859	73,297
	<u>21,089</u>	<u>12,349</u>	<u>39,859</u>	<u>73,297</u>

4 Other income

Other Income of £2,694 (2024: £Nil) relates to an insurance pay-out as a result of a flood damaging charity owned property held within a storage lock up.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	28,442	30,700
Depreciation and impairment	243	189
Advertising	700	50
Sundries	-	8
Make up and materials	653	156
Consultancy fees	5,210	12,051
Staff training	35	-
Catering costs	5,078	3,839
Project costs (inc. room hire)	31,305	11,158
Storage	3,087	3,525
Travel	455	511
Subscriptions	1,354	1,053
Entertainment	1,807	938
Bank Fees	-	68
Repairs & Maintenance	78	176
	<u>78,447</u>	<u>64,422</u>
Share of support and governance costs (see note 6)		
Support	1,160	793
Governance	2,340	2,892
	<u>81,947</u>	<u>68,107</u>
Analysis by fund		
Unrestricted funds - general	40,317	29,968
Unrestricted funds - designated	4,631	1,115
Restricted funds	36,999	37,024
	<u>81,947</u>	<u>68,107</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs allocated to activities

	2025 £	2024 £
Computer & software costs	206	201
Insurance	818	562
Postage & stationery	136	30
Governance costs	2,340	2,892
	<u>3,500</u>	<u>3,685</u>
Analysed between:		
Charitable activities	<u>3,500</u>	<u>3,685</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,340	2,892
Depreciation of owned tangible fixed assets	243	189
	<u>2,583</u>	<u>3,081</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>1</u>	<u>1</u>
Employment costs	2025	2024
	£	£
Wages and salaries	28,442	30,222
Other pension costs	-	478
	<u>28,442</u>	<u>30,700</u>

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

Remuneration of key management personnel

The single employee of the charity is deemed as key management personnel, their remuneration is displayed above.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Taxation

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

11 Tangible fixed assets

	Computers
	£
Cost	
At 1 April 2024	1,087
Additions	719
	<hr/>
At 31 March 2025	1,806
	<hr/>
Depreciation and impairment	
At 1 April 2024	852
Depreciation charged in the year	243
	<hr/>
At 31 March 2025	1,095
	<hr/>
Carrying amount	
At 31 March 2025	711
	<hr/> <hr/>
At 31 March 2024	235
	<hr/> <hr/>

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	-	419
Other debtors	-	35
Prepayments	4,666	1,995
	<hr/>	<hr/>
	4,666	2,449
	<hr/> <hr/>	<hr/> <hr/>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	876	1,006
Other creditors	-	2,000
Accruals and deferred income	1,530	1,500
	<hr/>	<hr/>
	2,406	4,506
	<hr/> <hr/>	<hr/> <hr/>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	-	478

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

15 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	Transfers	At 31 March 2025
	£	£	£	£	£
Sussex Community Foundation -					
Football	8,592	-	(9,300)	708	-
Round Table	4	-	-	-	4
National Lottery	2,290	-	(2,290)	-	-
Chalk Cliff Trust	2,000	-	(1,992)	-	8
Memory Making Day 2020	2,901	-	(3,016)	115	-
Scope - Events & CEO	-	-	(5,970)	5,970	-
Ernest Kleinwort - Core Costs	1,062	-	(3,850)	2,788	-
Anton Jergens	-	10,000	(9,456)	-	544
Sports England 2024	-	9,850	(1,125)	-	8,725
	<u>16,849</u>	<u>19,850</u>	<u>(36,999)</u>	<u>9,581</u>	<u>9,281</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Sussex Community Foundation -					
Football	6,992	10,000	(8,400)	-	8,592
Round Table	100	-	(96)	-	4
National Lottery	-	10,000	(7,710)	-	2,290
The Edward Gostling Foundation	-	-	(1,091)	1,091	-
Chalk Cliff Trust	-	4,000	(2,000)	-	2,000
Memory Making Day 2020	-	4,859	(1,958)	-	2,901
Scope - Events & CEO	3,155	5,000	(10,831)	2,676	-
Albert Hunt Trust - Core	-	2,000	(2,000)	-	-
Ernest Kleinwort - Core Costs	-	4,000	(2,938)	-	1,062
	<u>10,247</u>	<u>39,859</u>	<u>(37,024)</u>	<u>3,767</u>	<u>16,849</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

(Continued)

The Sussex Community Foundation Funds represent income received to be used specifically on projects undertaken in line with the grant application. This includes family photographic and football events, and Coronavirus fund for Covid relief packages.

Chalk Cliff Trust - This is funds raised to cover staffing costs.

Memory Making Day 2020 - This is funds raised towards our Memory Making Day event at the Dome 2020.

Round Table Fund - This is funding received to provide counselling to a specific family.

Scope Events & CEO - This was awarded to pay for the charity events including staff and support costs.

Albert Hunt Trust - This was awarded to the charity to pay for core running costs and/or staffing costs.

Ernest Kleinwort - This is funding awarded to the charity to pay for staffing costs.

The Edward Gostling Foundation - This is funding awarded to the charity for general event costs.

National Lottery - This funding was awarded to help support with staffing costs and nursing days of respite.

Anton Jergens Fund - This funding was awarded to the charity to be spent on running costs and salaries.

Sports England - This funding was awarded to the charity to be spent on a series of adapted sports events.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
2024 Bike Fundraising Events	-	12,880	(3,386)	-	9,494
Costa's Vehicle	6,002	-	-	(6,002)	-
Martin Lewis Event	380	-	-	-	380
2024 Brighton Marathons	5,888	-	-	(5,888)	-
Lincs Amex	1,035	8,387	(584)	-	8,838
Matty	436	30	-	-	466
Bike	435	-	-	-	435
Jadey's Football Matches	2,552	69	(297)	-	2,324
Round table	276	-	-	-	276
Uncle Robert	612	-	(314)	-	298
2025 London to Brighton Bike Ride	-	38	(10)	-	28
2025 Ragless for HADO	-	500	-	-	500
2025 Brighton Marathons	-	1,053	-	-	1,053
Goodwood Marathon	-	1,220	-	-	1,220
Jack Andrew Parker	-	8,092	-	-	8,092
Memory Making Day	-	-	(40)	40	-
	<u>17,616</u>	<u>32,269</u>	<u>(4,631)</u>	<u>(11,850)</u>	<u>33,404</u>
	<u><u>17,616</u></u>	<u><u>32,269</u></u>	<u><u>(4,631)</u></u>	<u><u>(11,850)</u></u>	<u><u>33,404</u></u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Costa's Vehicle	11,734	-	-	(5,732)	6,002
Martin Lewis Event	380	-	-	-	380
2024 Brighton Marathons	-	6,806	(918)	-	5,888
Lincs Amex	-	1,035	-	-	1,035
Matty	-	436	-	-	436
Bike	-	435	-	-	435
Jadey's Football Matches	-	2,573	(21)	-	2,552
Round table	-	276	-	-	276
Uncle Robert	-	788	(176)	-	612
	<u>12,114</u>	<u>12,349</u>	<u>(1,115)</u>	<u>(5,732)</u>	<u>17,616</u>
	<u><u>12,114</u></u>	<u><u>12,349</u></u>	<u><u>(1,115)</u></u>	<u><u>(5,732)</u></u>	<u><u>17,616</u></u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds - designated

(Continued)

Costa's Vehicle Fund - This represents funds received by the charity that trustees have put aside in order to purchase a car for the Charity.

2024 Brighton Marathon- This represents funds received by the charity that the trustees have put aside to be used for the 2024 Brighton Marathon

Martin Lewis Event - This represents funds received by the charity in memory of Martin Lewis and they would like to use this for an event in his name.

LINCS Amex- This represents funds received by the charity that the trustees have put aside to be used for football events and season tickets.

Matty - This represents funds received by the charity that the trustees have put aside to be used for pamper events.

Bike - This represents funds received by the charity that the trustees have put aside to be used for Men's mental health projects.

Jadey's Football Matches - This represents funds received by the charity that the trustees have put aside to be used for sporting events.

Uncle Robert - This represents funds received by the charity that the trustees have put aside to be used for bespoke family events

The 2024 Bike Fundraising event - This represents funds received by the charity that the trustees have put aside to be used for Male carer events.

2025 London to Brighton Bike Ride - This represents funds received by the charity that the trustees have put aside to be used for Male carer events.

2025 Raglass - This represents funds received by the charity that the trustees have put aside to be used for HADO events.

Goodwood Marathon - This represents funds received by the charity that the trustees have put aside to be used for football events and season tickets.

Jack Andrews - This represents funds received by the charity that the trustees have put aside to be used for general events.

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
	£	£	£	£	£
General funds	5,695	45,480	(40,317)	2,269	13,127
	<u>5,695</u>	<u>45,480</u>	<u>(40,317)</u>	<u>2,269</u>	<u>13,127</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	12,609	21,089	(29,968)	1,965	5,695
	<u>12,609</u>	<u>21,089</u>	<u>(29,968)</u>	<u>1,965</u>	<u>5,695</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	711	-	-	711
Current assets/(liabilities)	12,416	33,404	9,281	55,101
	<u>13,127</u>	<u>33,404</u>	<u>9,281</u>	<u>55,812</u>
	<u><u>13,127</u></u>	<u><u>33,404</u></u>	<u><u>9,281</u></u>	<u><u>55,812</u></u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	235	-	-	235
Current assets/(liabilities)	5,460	17,616	16,849	39,925
	<u>5,695</u>	<u>17,616</u>	<u>16,849</u>	<u>40,160</u>
	<u><u>5,695</u></u>	<u><u>17,616</u></u>	<u><u>16,849</u></u>	<u><u>40,160</u></u>

19 Related party transactions

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

FORWARD FACING

England & Wales - Charity number 1142193

Accounts

Charity registration number 1142193

FORWARD FACING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

FORWARD FACING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Bashford
C Antorka-Pieri (Appointed 1 October 2023)
D Scott-Palmer
N Penney

Charity number

1142193

Principal address

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

FORWARD FACING

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Statement of financial activities	4 - 5
Balance sheet	6
Notes to the financial statements	7 - 18

FORWARD FACING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

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 charity's constitution, the Charities Act 2011 and "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

The objectives of the Charity are:

1. To advance education in the art of theatrical and creative make up.
2. To support persons with physical disfigurement and/or those living with long term illness through the use of camouflage make up and creative activities.
3. To support children and families of children with life limiting health conditions or hidden disabilities and those who have been bereaved.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Provide workshops to groups and individuals from a diverse section of the community including young people at school and at youth clubs, transgender people, young women returning to work and young mothers' groups, who would benefit from make-up and self care to build self esteem and confidence so that participants can contribute to the wider community through working and other activities.

Provide workshops to disadvantaged groups and individuals (including prisoners, cancer and other patients, armed forces and others with a physical disfigurement) in remedial camouflage, mentoring and coaching. The objective is to build self esteem and confidence so that participants can contribute to the wider community through working and other activities.

Achievements and performance

The financial year ending March 2024 has been much better than previous years. The charity has delivered all our planned projects and been able to offer our support to more families due to us having been awarded more grants this financial year.

We have continued to tailor our events to the family's needs and this year we helped many children make much needed memories which massively impacts the health and wellbeing of the whole family units that we support.

We have started a new project supporting dads and male carers. Over the past few years, we have seen a real need, as the men's mental health has been declining. Malcolm one of our trustees got a team of 20 men to do the London to Brighton bike ride to raise funds for the men's project and they raised £12,000 in June 24 but some of the funds started to come in at this financial year.

We have still done our donkeys Events at East Clayton Farm where the families get to spend time in Nature getting hugs off Donkeys, which over the years we have found out it is very important for their mental health and wellbeing. We also have built a great relationship with the lush store in Brighton and have done some wonderful sensory events there.

All the events we have held have been very inclusive and have enabled our service users to feel incredibly special and make some lasting memories.

We were very lucky to receive a Grants from the Lotto, Albert Hunt Trust, Chalk Cliff trust, True Colours, The Round Table and other unrestricted donations in Just Giving from people doing Charity sponsored football matches.

The Charity trustees and I feel very proud that we have continued to support the families and we are continually looking at ways to make our fundraising strategies work better for the future of the charity and we are really looking forward to what exciting experiences 2024/2025 brings.

FORWARD FACING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The period ended 31 March 2024 showed a net incoming resources of £5,190 (2023 - net incoming resources of £1,524). Further analysis of income and expenditure is shown in the Statement of Financial Activities, and in the notes to the accounts.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's of the total expenditure of the charity. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees are aware that the current reserves are below the target level and are actively working to rectify this in the current financial year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The company was registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27 August 2009, as amended by special resolution registered at Companies House on 13 May 2011, as amended on 29 November 2018, 12 June 2019 and 9 March 2021. On 13 May 2021 Forward Facing converted to a Charitable Incorporated Organisation (CIO) by a constitution keeping the same Charity Number.

Forward Facing has charitable status and its charity registration number is 1142193.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

M Bashford

A Fabian

(Appointed 6 November 2023 and resigned 21 November 2024)

C Antorka-Pieri

(Appointed 1 October 2023)

D Scott-Palmer

N Penney

The trustees are appointed at the annual general meeting or during the year at trustees' meetings. None of the trustees has any beneficial interest in the company.

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



.....
N Penney

Trustee

Date: 31.01.2025

FORWARD FACING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORWARD FACING

I report to the trustees on my examination of the financial statements of Forward Facing (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

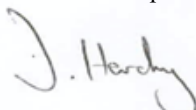
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 31.01.2025.....

FORWARD FACING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	21,089	12,349	39,859	73,297	59,427
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income		21,089	12,349	39,859	73,297	59,427
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>						
Charitable activities	4	29,968	1,115	37,024	68,107	57,903
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total charitable expenditure		29,968	1,115	37,024	68,107	57,903
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net (outgoing)/incoming resources before transfers		(8,879)	11,234	2,835	5,190	1,524
Gross transfers between funds		1,965	(5,732)	3,767	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(6,914)	5,502	6,602	5,190	1,524
Fund balances at 1 April 2023		12,609	12,114	10,247	34,970	33,446
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2024		5,695	17,616	16,849	40,160	34,970
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FORWARD FACING

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

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds general 2023 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	21,659	6,768	31,000	59,427
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		21,659	6,768	31,000	59,427
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Charitable activities	4	19,830	4,798	33,275	57,903
		<hr/>	<hr/>	<hr/>	<hr/>
Total charitable expenditure		19,830	4,798	33,275	57,903
		<hr/>	<hr/>	<hr/>	<hr/>
Net (outgoing)/incoming resources before transfers		1,829	1,970	(2,275)	1,524
Gross transfers between funds		(3,725)	3,725	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		(1,896)	5,695	(2,275)	1,524
Fund balances at 1 April 2022		14,505	6,419	12,522	33,446
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2023		12,609	12,114	10,247	34,970
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

FORWARD FACING

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		235		424
Current assets					
Debtors	11	2,449		2,050	
Cash at bank and in hand		41,982		34,046	
		<u>44,431</u>		<u>36,096</u>	
Creditors: amounts falling due within one year	12	<u>(4,506)</u>		<u>(1,550)</u>	
Net current assets			<u>39,925</u>		<u>34,546</u>
Total assets less current liabilities			<u><u>40,160</u></u>		<u><u>34,970</u></u>
The funds of the charity					
Restricted income funds	14		16,849		10,247
Unrestricted funds - general	15		5,695		12,609
Unrestricted funds - designated	16		17,616		12,114
			<u>40,160</u>		<u>34,970</u>

The financial statements were approved by the trustees on31.01.2025.....



.....
N Penney
Trustee

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Forward Facing is a Charitable Incorporated Organisation. The address registered with the Charity Commission is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

1.4 Income

Income is recognised when the charity 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 charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

Expenditure is recognised on an accrual basis as a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Computers	33% on cost
-----------	-------------

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.

1.7 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.

1.8 Financial instruments

The charity 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 charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, Financial liabilities classified as payable within one year are not amortised.

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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

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

1.11 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	21,089	12,349	39,859	73,297

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	21,659	6,768	31,000	59,427
	<u>21,659</u>	<u>6,768</u>	<u>31,000</u>	<u>59,427</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Project costs 2024	Project costs 2023
	£	£
Staff costs	30,700	-
Depreciation and impairment	189	313
Advertising	50	83
Sundries	8	943
Make up and materials	156	1,094
Consultancy fees	12,051	23,198
Catering costs	3,839	4,045
Project costs (inc. room hire)	11,158	19,880
Storage	3,525	3,370
Travel	511	231
Subscriptions	1,053	1,152
Entertainment	938	1,141
Bank fees	68	68
Repairs & Maintenance	176	-
	<u>64,422</u>	<u>55,518</u>
Share of support costs (see note 5)	793	1,185
Share of governance costs (see note 5)	2,892	1,200
	<u>68,107</u>	<u>57,903</u>
Analysis by fund		
Unrestricted funds - general	29,968	19,830
Unrestricted funds - designated	1,115	4,798
Restricted funds	37,024	33,275
	<u>68,107</u>	<u>57,903</u>

5 Support costs allocated to activities

	2024	2023
	£	£
Computer & software costs	201	441
Insurance	562	500
Postage & stationery	30	244
Governance costs	2,892	1,200
	<u>3,685</u>	<u>2,385</u>
Analysed between:		
Charitable activities	<u>3,685</u>	<u>2,385</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Depreciation of owned tangible fixed assets	189	313
		<u> </u>	<u> </u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year.

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	1	-
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	30,222	-
Other pension costs	478	-
	<u> </u>	<u> </u>
	30,700	-
	<u> </u>	<u> </u>

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

Remuneration of key management personnel

The single employee of the charity is deemed as key management personnel, their remuneration is displayed above.

9 Taxation

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

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Tangible fixed assets

	Computers
	£
Cost	
At 1 April 2023	1,087
At 31 March 2024	1,087
Depreciation and impairment	
At 1 April 2023	663
Depreciation charged in the year	189
At 31 March 2024	852
Carrying amount	
At 31 March 2024	235
At 31 March 2023	424

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	419	10
Other debtors	35	-
Prepayments	1,995	2,040
	2,449	2,050

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,006	350
Other creditors	2,000	-
Accruals and deferred income	1,500	1,200
	4,506	1,550

13 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	478	-

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

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 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 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Sussex Community Foundation - Football	6,992	10,000	(8,400)	-	8,592
Round Table	100	-	(96)	-	4
National Lottery	-	10,000	(7,710)	-	2,290
The Edward Gostling Foundation	-	-	(1,091)	1,091	-
Chalk Cliff Trust	-	4,000	(2,000)	-	2,000
Memory Making Day 2020	-	4,859	(1,958)	-	2,901
Scope - Events & CEO	3,155	5,000	(10,831)	2,676	-
Albert Hunt Trust - Core	-	2,000	(2,000)	-	-
Ernest Kleinwort - Core Costs	-	4,000	(2,938)	-	1,062
	<u>10,247</u>	<u>39,859</u>	<u>(37,024)</u>	<u>3,767</u>	<u>16,849</u>

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
	-	-	-	-	-
Sussex Community Foundation - Football	614	-	(614)	-	-
Round Table	1,000	-	(900)	-	100
Hall and Woodhouse Community Chest	1,500	-	(1,500)	-	-
St James Place	2,500	-	(2,500)	-	-
PMLD Donkey 2020	1,096	-	(1,096)	-	-
Greggs Foundation 19-20	982	-	(982)	-	-
Chalk Cliff Trust	1,100	-	(1,100)	-	-
Memory Making Day 2020	250	-	(250)	-	-
Sussex Community Foundation 2021	3,480	7,000	(3,488)	-	6,992
Scope - Events & CEO	-	15,000	(11,845)	-	3,155
Albert Hunt Trust - Core	-	2,000	(2,000)	-	-
Ernest Kleinwort - Core Costs	-	4,000	(4,000)	-	-
The Edward Gostling Foundation	-	3,000	(3,000)	-	-
	<u>12,522</u>	<u>31,000</u>	<u>33,275</u>	<u>-</u>	<u>10,247</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

(Continued)

The Sussex Community Foundation Funds represent income received to be used specifically on projects undertaken in line with the grant application. This includes family photographic and football events, and Coronavirus fund for Covid relief packages.

St James Place - This is money donated towards our Memory Making Day 2020.

PMLD Donkey 2020 - Profound and Multiple Learning Disabilities (PMLD). This was donated for Donkey Experiences Events.

Greggs Foundation 19-20 - This was a donation to cover the costs of four specific events: two for dads, a pamper event for mums and a pottery event for kids.

Chalk Cliff Trust - This is funds raised to cover staffing costs.

Memory Making Day 2020 - This is funds raised towards our Memory Making Day event at the Dome 2020.

Round Table Fund - This is funding received to provide counselling to a specific family.

Hall and Woodhouse Fund - This is funding provided to enable the charity to provide Covid Secure activities.

Scope Events & CEO - This was awarded to pay for the charity events including staff and support costs.

Albert Hunt Trust - This was awarded to the charity to pay for core running costs and/or staffing costs.

Ernest Kleinwort - This is funding awarded to the charity to pay for staffing costs.

The Edward Gostling Foundation - This is funding awarded to the charity for general event costs.

National Lottery - This funding was awarded to help support with staffing costs and nursing days of respite.

15 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 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	12,609	21,089	(29,968)	1,965	5,695
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	14,505	21,659	(19,830)	(3,725)	12,609
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Costa's Vehicle	11,734	-	-	(5,732)	6,002
Martin Lewis Event	380	-	-	-	380
2024 Brighton Marathons	-	6,806	(918)	-	5,888
Lincs Amex	-	1,035	-	-	1,035
Matty	-	436	-	-	436
Bike	-	435	-	-	435
Jadey's Football Matches	-	2,573	(21)	-	2,552
Round table	-	276	-	-	276
Uncle Robert	-	788	(176)	-	612
	<u>12,114</u>	<u>12,349</u>	<u>(1,115)</u>	<u>(5,732)</u>	<u>17,616</u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Costa's Vehicle	5,546	6,188	-	-	11,734
Memory Making day	873	150	(4,565)	3,542	-
Martin Lewis Event	-	380	-	-	380
Jackie Hoadley Legacy	-	50	(233)	183	-
	<u>6,419</u>	<u>6,768</u>	<u>(4,798)</u>	<u>3,725</u>	<u>12,114</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds - designated

(Continued)

Costa's Vehicle Fund - This represents funds received by the charity that trustees have put aside in order to purchase a car for the Charity.

2024 Brighton Marathon- This represents funds received by the charity that the trustees have put aside to be used for the 2024 Brighton Marathon

Martin Lewis Event - This represents funds received by the charity in memory of Martin Lewis and they would like to use this for an event in his name.

LINCS Amex- This represents funds received by the charity that the trustees have put aside to be used for football events and season tickets.

Matty - This represents funds received by the charity that the trustees have put aside to be used for pamper events.

Bike - This represents funds received by the charity that the trustees have put aside to be used for Men's mental health projects.

Jadey's Football Matches - This represents funds received by the charity that the trustees have put aside to be used for sporting events.

Uncle Robert - This represents funds received by the charity that the trustees have put aside to be used for bespoke family events

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	235	-	-	235
Current assets/(liabilities)	5,460	17,616	16,849	39,925
	<u>5,695</u>	<u>17,616</u>	<u>16,849</u>	<u>40,160</u>

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	424	-	-	424
Current assets/(liabilities)	12,185	12,114	10,247	34,546
	<u>12,609</u>	<u>12,114</u>	<u>10,247</u>	<u>34,970</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2024***

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

FORWARD FACING

England & Wales - Charity number 1142193

Accounts

Charity registration number 1142193

FORWARD FACING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

FORWARD FACING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Bashford A Fabian C Antorka-Pieri D Scott-Palmer N Penney	(Appointed 12 December 2022) (Appointed 6 November 2023) (Appointed 1 October 2023)
Charity number	1142193	
Principal address	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

FORWARD FACING

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Statement of financial activities	4 - 5
Balance sheet	6
Notes to the financial statements	7 - 17

FORWARD FACING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

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 charity's constitution, the Charities Act 2011 and "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

The objectives of the Charity are:

1. To advance education in the art of theatrical and creative make up.
2. To support persons with physical disfigurement and/or those living with long term illness through the use of camouflage make up and creative activities.
3. To support children and families of children with life limiting health conditions or hidden disabilities and those who have been bereaved.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Provide workshops to groups and individuals from a diverse section of the community including young people at school and at youth clubs, transgender people, young women returning to work and young mothers' groups, who would benefit from make-up and self care to build self esteem and confidence so that participants can contribute to the wider community through working and other activities.

Provide workshops to disadvantaged groups and individuals (including prisoners, cancer and other patients, armed forces and others with a physical disfigurement) in remedial camouflage, mentoring and coaching. The objective is to build self esteem and confidence so that participants can contribute to the wider community through working and other activities.

Achievements and performance

The financial year ending March 2023 has remained very challenging. Our finances have still massively suffered due to a lack of Grants because of the increased demand for all charities due to the Covid Pandemic. The charity has struggled to deliver all our planned projects due to funds, but we have really tried to maintain the much-needed support for the families.

We have continued as always to tailor our events to our family's needs and this year we helped to make some very special memories for the families with our annual MMDAY in April which we held in honor of a little girl who passed away early in 23, so that was very special for everyone who knew her as she was a massive part of the charity.

We have still done our donkeys Events at East Clayton Farm where the families get to spend time in Nature getting hugs off Donkeys, which over the years we have found out it is very important for their mental health and wellbeing.

We were very lucky to be donated the use of a beautiful house in the country with a swimming pool where a group of mums had a pool party and even though it was just one day. The feedback was so positive where one mum said she felt like she had been on a holiday, as she hadn't been on one since her child had been poorly. All the events we have held have been very inclusive and have enabled our service users to feel incredibly special and make some lasting memories.

We were very lucky to receive a Grants from Ernest Kleinwort foundation, Albert Hunt Trust and the Sussex Community Foundation and a few other unrestricted donations in Just Giving from people doing sponsored football matches and cake sales etc. Also, a donation from a golf club in remembrance of the golf captain who supported us a few years earlier.

The Charity trustees and I feel very proud that we have continued to support the families no matter what hurdles have been thrown at us and we will continue to look at ways to make our fundraising strategies work better for the future of the charity and are looking forward to 2023-2024 being a much better financially successful year.

FORWARD FACING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The period ended 31 March 2023 showed a net incoming resources of £1,525 (2022 - net incoming resources of £6,353). Further analysis of income and expenditure is shown in the Statement of Financial Activities, and in the notes to the accounts.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months of the total expenditure of the charity. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The company was registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27 August 2009, as amended by special resolution registered at Companies House on 13 May 2011, as amended on 29 November 2018, 12 June 2019 and 9 March 2021. On 13 May 2021 Forward Facing converted to a Charitable Incorporated Organisation (CIO) by a constitution keeping the same Charity Number.


Forward Facing has charitable status and its charity registration number is 1142193.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

M Bashford	(Appointed 12 December 2022)
A Fabian	(Appointed 6 November 2023)
C Antorka-Pieri	(Appointed 1 October 2023)
D Scott-Palmer	
A Heverin	(Resigned 8 January 2023)
N Penney	
K Lester	(Resigned 1 August 2022)

The trustees are appointed at the annual general meeting or during the year at trustees' meetings. None of the trustees has any beneficial interest in the company.

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


.....

N Penney
Trustee

Date: 18/02/24
.....

FORWARD FACING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORWARD FACING

I report to the trustees on my examination of the financial statements of Forward Facing (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

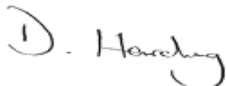
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 23/02/2023

FORWARD FACING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Income from:</u>						
Donations and legacies	3	21,659	6,768	31,000	59,427	50,137
Total income		<u>21,659</u>	<u>6,768</u>	<u>31,000</u>	<u>59,427</u>	<u>50,137</u>
<u>Expenditure on:</u>						
Charitable activities	4	19,830	4,798	33,275	57,903	43,784
Total charitable expenditure		<u>19,830</u>	<u>4,798</u>	<u>33,275</u>	<u>57,903</u>	<u>43,784</u>
Net incoming/(outgoing) resources before transfers		1,829	1,970	(2,275)	1,524	6,353
Gross transfers between funds		(3,725)	3,725	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(1,896)</u>	<u>5,695</u>	<u>(2,275)</u>	<u>1,524</u>	<u>6,353</u>
Fund balances at 1 April 2022		<u>14,505</u>	<u>6,419</u>	<u>12,522</u>	<u>33,446</u>	<u>27,093</u>
Fund balances at 31 March 2023		<u><u>12,609</u></u>	<u><u>12,114</u></u>	<u><u>10,247</u></u>	<u><u>34,970</u></u>	<u><u>33,446</u></u>

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

All income and expenditure derive from continuing activities.

FORWARD FACING

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

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	19,018	6,419	24,700	50,137
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		19,018	6,419	24,700	50,137
		<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>					
Charitable activities	4	16,163	-	27,621	43,784
		<hr/>	<hr/>	<hr/>	<hr/>
Total charitable expenditure		16,163	-	27,621	43,784
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming/(outgoing) resources before transfers		2,855	6,419	(2,921)	6,353
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year/ Net movement in funds		2,855	6,419	(2,921)	6,353
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2021		11,650	-	15,443	27,093
		<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2022		14,505	6,419	12,522	33,446
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

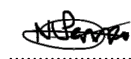
FORWARD FACING

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		424		179
Current assets					
Debtors	9	2,050		2,472	
Cash at bank and in hand		34,046		32,582	
		<u>36,096</u>		<u>35,054</u>	
Creditors: amounts falling due within one year	10	<u>(1,550)</u>		<u>(1,787)</u>	
Net current assets			34,546		33,267
Total assets less current liabilities			<u>34,970</u>		<u>33,446</u>
Income funds					
Restricted funds	11		10,247		12,522
Unrestricted funds - designated	12		12,114		6,419
Unrestricted funds - general			12,609		14,505
			<u>34,970</u>		<u>33,446</u>

The financial statements were approved by the Trustees on18/02/24.....


.....
N Penney
Trustee

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Forward Facing is a Charitable Incorporated Organisation. The address registered with the Charity Commission is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 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.

1.4 Income

Income is recognised when the charity 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 charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Computers	33% on cost
-----------	-------------

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.

1.7 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.

1.8 Financial instruments

The charity 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 charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, Financial liabilities classified as payable within one year are not amortised.

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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	21,659	6,768	31,000	59,427
	<u>21,659</u>	<u>6,768</u>	<u>31,000</u>	<u>59,427</u>

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	19,018	6,419	-	25,437
Grants	-	-	24,700	24,700
	<u>19,018</u>	<u>6,419</u>	<u>24,700</u>	<u>50,137</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Project costs 2023	Project costs 2022
	£	£
Depreciation and impairment	313	175
Advertising	83	-
Sundries	943	-
Make up and materials	1,094	-
Consultancy fees	23,198	19,675
Catering costs	4,045	346
Project costs (inc. room hire)	19,880	18,025
Storage	3,370	2,682
Travel	231	199
Subscriptions	1,152	834
Entertainment	1,141	88
Bank fees	68	-
	<u>55,518</u>	<u>42,024</u>
Share of support costs (see note 5)	1,185	861
Share of governance costs (see note 5)	1,200	899
	<u>57,903</u>	<u>43,784</u>
Analysis by fund		
Unrestricted funds - general	19,830	16,163
Unrestricted funds - designated	4,798	-
Restricted funds	33,275	27,621
	<u>57,903</u>	<u>43,784</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Computer & software costs	441	-	441	347	347
Insurance	500	-	500	458	458
Postage & stationery	244	-	244	40	40
Bank charges	-	-	-	16	16
Independent examiners fees	-	1,200	1,200	-	899
	<u>1,185</u>	<u>1,200</u>	<u>2,385</u>	<u>861</u>	<u>1,760</u>
Analysed between					
Charitable activities	<u>1,185</u>	<u>1,200</u>	<u>2,385</u>	<u>861</u>	<u>1,760</u>

Governance costs includes payments to the accountants of £1,200 for independent examination fees (2022: £900).

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year.

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	529
Additions	558
At 31 March 2023	<u>1,087</u>
Depreciation and impairment	
At 1 April 2022	350
Depreciation charged in the year	313
At 31 March 2023	<u>663</u>
Carrying amount	
At 31 March 2023	<u>424</u>
At 31 March 2022	<u>179</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	10	-
Prepayments	2,040	2,472
	<u>2,050</u>	<u>2,472</u>
	<u><u>2,050</u></u>	<u><u>2,472</u></u>
10 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	350	887
Accruals and deferred income	1,200	900
	<u>1,550</u>	<u>1,787</u>
	<u><u>1,550</u></u>	<u><u>1,787</u></u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£
Sussex Community Foundation - Football	614	-	(614)	-
Round Table	1,000	-	(900)	100
Hall and Woodhouse Community Chest	1,500	-	(1,500)	-
St James Place	2,500	-	(2,500)	-
PMLD Donkey 2020	1,096	-	(1,096)	-
Greggs Foundation 19-20	982	-	(982)	-
Chalk Cliff Trust	1,100	-	(1,100)	-
Memory Making Day 2020	250	-	(250)	-
Sussex Community Foundation 2021	3,480	7,000	(3,488)	6,992
Scope - Events & CEO	-	15,000	(11,844)	3,156
Albert Hunt Trust - Core	-	2,000	(2,000)	-
Ernest Kleinwort - Core Costs	-	4,000	(4,000)	-
The Edward Gostling Foundation	-	3,000	(3,000)	-
	<u>12,522</u>	<u>31,000</u>	<u>(33,274)</u>	<u>10,247</u>

	Movement in funds			Balance at 31 March 2022
	Balance at 1 April 2021	Incoming resources	Resources expended	
	£	£	£	£
Sussex Community Foundation - Football	3,513	-	(2,899)	614
Round Table	-	1,000	-	1,000
Lottery Fund 2018-2019	2,786	-	(2,786)	-
St James Place	2,500	-	-	2,500
PMLD Donkey 2020	3,250	-	(2,154)	1,096
Greggs Foundation	1,000	-	(18)	982
Chalk Cliff Trust	1,150	-	(50)	1,100
Memory Making Day 2020	1,244	-	(994)	250
Lotto Community Fund	-	18,100	(18,100)	-
Hall and Woodhouse - Reptylers and Others	-	1,500	-	1,500
Sussex Community Foundation 2021	-	4,100	(620)	3,480
	<u>15,443</u>	<u>24,700</u>	<u>(27,621)</u>	<u>12,522</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Restricted funds

(Continued)

The Sussex Community Foundation Funds represent income received to be used specifically on projects undertaken in line with the grant application. This includes family photographic and football events, and Coronavirus fund for Covid relief packages.

St James Place - This is money donated towards our Memory Making Day 2020.

PMLD Donkey 2020 - Profound and Multiple Learning Disabilities (PMLD). This was donated for Donkey Experiences Events.

Greggs Foundation 19-20 - This was a donation to cover the costs of four specific events: two for dads, a pamper event for mums and a pottery event for kids.

Chalk Cliff Trust - This is funds raised to cover staffing costs.

Memory Making Day 2020 - This is funds raised towards our Memory Making Day event at the Dome 2020.

Lotto Community Fund - This money was given to us by the Lotto for Covid crisis care including: counseling sessions, Covid crisis care packages, and some overhead running costs.

Round Table Fund - This is funding received to provide counselling to a specific family.

Hall and Woodhouse Fund - This is funding provided to enable the charity to provide Covid Secure activities.

Scope Events & CEO - This was awarded to pay for the charity events including staff and support costs.

Albert Hunt Trust - This was awarded to the charity to pay for core running costs and/or staffing costs.

Ernest Kleinwort - This is funding awarded to the charity to pay for staffing costs.

The Edward Gostling Foundation - This is funding awarded to the charity for general event costs.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds		Movement in funds				
	Balance at 1 April 2021	Incoming resources	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£
Costa's Vehicle	-	5,546	5,546	6,188	-	-	11,734
Memory Making day	-	873	873	150	(4,565)	3,542	-
Martin Lewis Event	-	-	-	380	-	-	380
Jackie Hoadley Legacy	-	-	-	50	(233)	183	-
	<u>-</u>	<u>6,419</u>	<u>6,419</u>	<u>6,768</u>	<u>(4,798)</u>	<u>3,725</u>	<u>12,114</u>

Costa's Vehicle Fund - This represents funds received by the charity that trustees have put aside in order to purchase a car for the Charity.

Memory Making Day - This represents funds received by the charity that the trustees have put aside to be used for future Memory Making Days.

Martin Lewis Event - This represents funds received by the charity in memory of Martin Lewis and they would like to use this for an event in his name.

Jackie Hoadley Legacy - This represents funds received by the charity in memory of Jackie Hoadley and they would like to use this for an event in her name.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	424	-	-	424
Current assets/(liabilities)	12,185	12,114	10,247	34,546
	<u>12,609</u>	<u>12,114</u>	<u>10,247</u>	<u>34,970</u>

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	179	-	-	179
Current assets/(liabilities)	14,326	6,419	12,522	33,267
	<u>14,505</u>	<u>6,419</u>	<u>12,522</u>	<u>33,446</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

FORWARD FACING

England & Wales - Charity number 1142193

Accounts

Charity registration number 1142193

FORWARD FACING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

FORWARD FACING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Bashford D Scott-Palmer N Penney	(Appointed 12 December 2022)
Charity number	1142193	
Principal address	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

FORWARD FACING

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Notes to the financial statements	7 - 16

FORWARD FACING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

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 charity's constitution, the Charities Act 2011 and "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

The objectives of the Charity are:

1. To advance education in the art of theatrical and creative make up.
2. To support persons with physical disfigurement and/or those living with long term illness through the use of camouflage make up and creative activities.
3. To support children and families of children with life limiting health conditions or hidden disabilities and those who have been bereaved.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Provide workshops to groups and individuals from a diverse section of the community including young people at school and at youth clubs, transgender people, young women returning to work and young mothers' groups, who would benefit from make-up and self care to build self esteem and confidence so that participants can contribute to the wider community through working and other activities.

Provide workshops to disadvantaged groups and individuals (including prisoners, cancer and other patients, armed forces and others with a physical disfigurement) in remedial camouflage, mentoring and coaching. The objective is to build self esteem and confidence so that participants can contribute to the wider community through working and other activities.

Achievements and performance

The financial year ending March 2022 has been a slightly better year for the charity. Our finances have still massively suffered due to the Covid Pandemic and the charity has not managed to deliver all our planned projects due to still being in the end of covid restrictions.

We have continued as always to tailor our events to our family's needs and this year we helped to make some very special memories for most of our families by still doing doorstep deliveries and sending our Piglets Pantry hampers.

We have still done our donkeys Events at East Clayton Farm when restrictions have allowed plus many more special individual events.

We held some football sessions with a BHAFC women's player and were able to send families to watch BHAFC games when restrictions allowed it.

All the events we have held have enabled our service users to feel incredibly special and make some lasting memories.

We sadly lost a child that we had worked closely with just before Christmas, but we acted very quickly and worked closely with the family offering food, vouchers, and lots of support.

We were very lucky to receive a few grants from the Lotto, The Mid Sussex Round Table and Hall and Woodhouse Community Chest

The Charity trustees and I feel very proud that we have continued to support the families no matter what hurdles have been thrown at us and we will continue to look at ways to make our fundraising strategies work better for the future of the charity and are looking forward to 2022-2023 being a more successful year.

FORWARD FACING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Financial review

The period ended 31 March 2022 showed a net incoming resources of £6,353 (2021 - net outgoing resources of £5,863). Further analysis of income and expenditure is shown in the Statement of Financial Activities, and in the notes to the accounts.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's of the total expenditure of the charity. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have given consideration to the Charities SORP (Statement of Recommended Practice) Committees advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops.

Structure, governance and management

The company was registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27 August 2009, as amended by special resolution registered at Companies House on 13 May 2011, as amended on 29 November 2018, 12 June 2019 and 9 March 2021. On 13 May 2021 Forward Facing converted to a Charitable Incorporated Organisation (CIO) by a constitution keeping the same Charity Number.

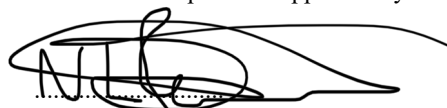
Forward Facing has charitable status and its charity registration number is 1142193.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

M Bashford	(Appointed 12 December 2022)
D Scott-Palmer	
A Heverin	(Resigned 8 January 2023)
N Penney	
K Lester	(Resigned 1 August 2022)

The trustees are appointed at the annual general meeting or during the year at trustees' meetings. None of the trustees has any beneficial interest in the company.

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



N Penney
Trustee

Date: 30 January 2023

FORWARD FACING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORWARD FACING

I report to the trustees on my examination of the financial statements of Forward Facing (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

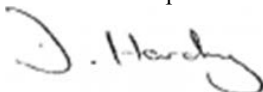
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 31 January 2023

FORWARD FACING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	19,018	6,419	24,700	50,137	25,959
Total income		19,018	6,419	24,700	50,137	25,959
<u>Expenditure on:</u>						
Charitable activities	4	16,163	-	27,621	43,784	31,822
Total charitable expenditure		16,163	-	27,621	43,784	31,822
Net incoming/(outgoing) resources before transfers		2,855	6,419	(2,921)	6,353	(5,863)
Gross transfers between funds		-	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		2,855	6,419	(2,921)	6,353	(5,863)
Fund balances at 1 April 2021		11,650	-	15,443	27,093	32,956
Fund balances at 31 March 2022		14,505	6,419	12,522	33,446	27,093

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

All income and expenditure derive from continuing activities.

FORWARD FACING

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

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	18,106	7,853	25,959
Total income		18,106	7,853	25,959
<u>Expenditure on:</u>				
Charitable activities	4	23,214	8,608	31,822
Total charitable expenditure		23,214	8,608	31,822
Net incoming/(outgoing) resources before transfers		(5,108)	(755)	(5,863)
Gross transfers between funds		(84)	84	-
Net income/(expenditure) for the year/ Net movement in funds		(5,192)	(671)	(5,863)
Fund balances at 1 April 2020		16,842	16,114	32,956
Fund balances at 31 March 2021		11,650	15,443	27,093

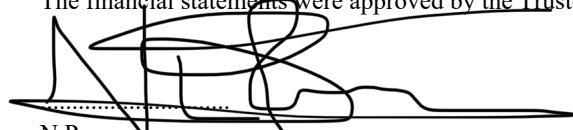
FORWARD FACING

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		179		354
Current assets					
Debtors	8	2,472		438	
Cash at bank and in hand		32,582		45,382	
		<u>35,054</u>		<u>45,820</u>	
Creditors: amounts falling due within one year	9	<u>(1,787)</u>		<u>(19,081)</u>	
Net current assets			33,267		26,739
Total assets less current liabilities			<u>33,446</u>		<u>27,093</u>
Income funds					
Restricted funds	11		12,522		15,443
Unrestricted funds - designated	12		6,419		-
Unrestricted funds - general			14,505		11,650
			<u>33,446</u>		<u>27,093</u>

The financial statements were approved by the Trustees on 30 January 2023


N Penney
Trustee

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Forward Facing is a Charitable Incorporated Organisation. The address registered with the Charity Commission is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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 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.

1.4 Income

Income is recognised when the charity 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 charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Computers	33% on cost
-----------	-------------

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.

1.7 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.

1.8 Financial instruments

The charity 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 charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, Financial liabilities classified as payable within one year are not amortised.

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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	19,018	6,419	-	25,437	18,106	6,223	24,329
Grants	-	-	24,700	24,700	-	1,630	1,630
	<u>19,018</u>	<u>6,419</u>	<u>24,700</u>	<u>50,137</u>	<u>18,106</u>	<u>7,853</u>	<u>25,959</u>
Grants receivable for core activities							
The National Lottery Community Fund	-	-	18,100	18,100	-	1,630	1,630
Sussex Community Foundation	-	-	4,100	4,100	-	-	-
Hall & Woodhouse Community Chest	-	-	1,500	1,500	-	-	-
Mid Sussex Round Table	-	-	1,000	1,000	-	-	-
	<u>-</u>	<u>-</u>	<u>24,700</u>	<u>24,700</u>	<u>-</u>	<u>1,630</u>	<u>1,630</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Project costs 2022	Project costs 2021
	£	£
Depreciation and impairment	175	175
Sundries	-	23
Make up and materials	-	(91)
Consultancy fees	19,675	18,350
Catering costs	346	124
Project costs (inc. room hire)	18,025	7,882
Storage	2,682	2,196
Travel	199	25
Subscriptions	834	855
Entertainment	88	5
	<u>42,024</u>	<u>29,544</u>
Share of support costs (see note 5)	861	1,510
Share of governance costs (see note 5)	899	768
	<u>43,784</u>	<u>31,822</u>
Analysis by fund		
Unrestricted funds - general	16,163	23,214
Restricted funds	27,621	8,608
	<u>43,784</u>	<u>31,822</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Computer & software costs	347	-	347	300	300
Insurance	458	-	458	127	127
Postage & stationery	40	-	40	902	902
Write off of bad debt	-	-	-	181	181
Bank charges	16	-	16	-	-
Independent examiners fees	-	899	899	-	737
Legal & professional fees	-	-	-	-	31
	<u>861</u>	<u>899</u>	<u>1,760</u>	<u>1,510</u>	<u>2,278</u>
Analysed between					
Charitable activities	<u>861</u>	<u>899</u>	<u>1,760</u>	<u>1,510</u>	<u>2,278</u>

Governance costs includes payments to the accountants of £791 for independent examination fees (2021: £768).

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year.

7 Tangible fixed assets

	Computers £
Cost	
At 1 April 2021	529
At 31 March 2022	<u>529</u>
Depreciation and impairment	
At 1 April 2021	175
Depreciation charged in the year	175
At 31 March 2022	<u>350</u>
Carrying amount	
At 31 March 2022	<u>179</u>
At 31 March 2021	<u>354</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Debtors		2022	2021
		£	£
Amounts falling due within one year:			
Prepayments		2,472	438
		<u> </u>	<u> </u>
9 Creditors: amounts falling due within one year		2022	2021
	Notes	£	£
Deferred income	10	-	18,100
Trade creditors		887	260
Accruals and deferred income		900	721
		<u> </u>	<u> </u>
		1,787	19,081
		<u> </u>	<u> </u>
10 Deferred income		2022	2021
		£	£
Arising from deferred grants		-	18,100
		<u> </u>	<u> </u>
Deferred income is included in the financial statements as follows:			
		2022	2021
		£	£
Deferred income is included within:			
Current liabilities		-	18,100
		<u> </u>	<u> </u>
Movements in the year:			
Deferred income at 1 April 2021		18,100	-
Released from previous periods		(18,100)	-
Resources deferred in the year		-	18,100
		<u> </u>	<u> </u>
Deferred income at 31 March 2022		-	18,100
		<u> </u>	<u> </u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Sussex Community Foundation - Football	3,513	-	(2,899)	-	614
Round Table	-	1,000	-	-	1,000
Lottery Fund 2018-2019	2,786	-	(2,786)	-	-
St James Place	2,500	-	-	-	2,500
PMLD Donkey 2020	3,250	-	(2,154)	-	1,096
Greggs Foundation 19-20	1,000	-	(18)	-	982
Chalk Cliff Trust	1,150	-	(50)	-	1,100
Memory Making Day 2020	1,244	-	(994)	-	250
Lotto Community Fund	-	18,100	(18,100)	-	-
Hall and Woodhouse - Reptylers and Others	-	1,500	-	-	1,500
Sussex Community Foundation 2021	-	4,100	(620)	-	3,480
	<u>15,443</u>	<u>24,700</u>	<u>(27,621)</u>	<u>-</u>	<u>12,522</u>

	Movement in funds				
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Sussex Community Foundation - Football	3,513	-	-	-	3,513
Sussex Community Foundation - Covid	(84)	4,000	(4,000)	84	-
Lottery Fund 2018-2019	2,786	-	-	-	2,786
St James Place	2,500	-	-	-	2,500
PMLD Donkey 2020	1,650	-	1,600	-	3,250
Greggs Foundation 19-20	1,000	-	-	-	1,000
Chalk Cliff Trust	3,900	-	(2,750)	-	1,150
Memory Making Day 2020	849	-	395	-	1,244
Covid - Albion	-	2,000	(2,000)	-	-
Covid - Aviva	-	223	(223)	-	-
Lotto Community Fund	-	1,630	(1,630)	-	-
	<u>16,114</u>	<u>7,853</u>	<u>(8,608)</u>	<u>84</u>	<u>15,443</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Restricted funds

(Continued)

The Sussex Community Foundation Funds represent income received to be used specifically on projects undertaken in line with the grant application. This includes family photographic and football events, and Coronavirus fund for Covid relief packages.

Lottery Fund - This was donated to fund our Memory Making Day in 2019 and our Oscars Day in 2019.

St James Place - This is money donated towards our Memory Making Day 2020.

PMLD Donkey 2020 - Profound and Multiple Learning Disabilities (PMLD). This was donated for Donkey Experiences Events.

Greggs Foundation 19-20 - This was a donation to cover the costs of four specific events: two for dads, a pamper event for mums and a pottery event for kids.

Chalk Cliff Trust - This is funds raised to cover staffing costs.

Memory Making Day 2020 - This is funds raised towards our Memory Making Day event at the Dome 2020.

Covid Albion - This is funds given to us by Albion in the Community for Covid Relief Work.

Covid Aviva - This is funds given to us by Aviva for packages of support for families during Covid.

Lotto Community Fund - This money was given to us by the Lotto for Covid crisis care including: counseling sessions, Covid crisis care packages, and some overhead running costs.

Round Table Fund - This is funding received to provide counselling to a specific family.

Hall and Woodhouse Fund - This is funding provided to enable the charity to provide Covid Secure activities.

12 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

	Movement in funds		Movement in funds	
	Incoming resources	Balance at 1 April 2021	Incoming resources	Balance at 31 March 2022
	£	£	£	£
Costa's Vehicle	-	-	5,546	5,546
Memory Making day	-	-	873	873
	<u>-</u>	<u>-</u>	<u>6,419</u>	<u>6,419</u>
	<u>-</u>	<u>-</u>	<u>6,419</u>	<u>6,419</u>

Motor Vehicle Fund - This represents funds received by the charity that trustees have put aside in order to purchase a car for the Charity.

Memory Making Day - This represents funds received by the charity that the trustees have put aside to be used for future Memory Making Days.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	179	-	-	179
Current assets/(liabilities)	14,326	6,419	12,522	33,267
	<u>14,505</u>	<u>6,419</u>	<u>12,522</u>	<u>33,446</u>

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	354	-	-	354
Current assets/(liabilities)	11,296	-	15,443	26,739
	<u>11,650</u>	<u>-</u>	<u>15,443</u>	<u>27,093</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

FORWARD FACING

England & Wales - Charity number 1142193

Accounts

FORWARD FACING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

FORWARD FACING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Scott-Palmer A Heverin N Penney K Lester	(Appointed 15 May 2020) (Appointed 15 May 2020) (Appointed 15 May 2020)
Charity number	1142193	
Principal address	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT	
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	

FORWARD FACING

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 13

FORWARD FACING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

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 charity's constitution, the Charities Act 2011 and "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

The objectives of the Charity are:

1. To advance education in the art of theatrical and creative make up.
2. To support persons with physical disfigurement and/or those living with long term illness through the use of camouflage make up and creative activities.
3. To support children and families of children with life limiting health conditions or hidden disabilities and those who have been bereaved.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Provide workshops to groups and individuals from a diverse section of the community including young people at school and at youth clubs, transgender people, young women returning to work and young mothers' groups, who would benefit from make-up and self care to build self esteem and confidence so that participants can contribute to the wider community through working and other activities.

Provide workshops to disadvantaged groups and individuals (including prisoners, cancer and other patients, armed forces and others with a physical disfigurement) in remedial camouflage, mentoring and coaching. The objective is to build self esteem and confidence so that participants can contribute to the wider community through working and other activities.

Achievements and performance

The financial year ending March 2021 has been a very challenging year for the charity. Our finances have suffered due to the Covid Pandemic and the charity has not managed to deliver all our planned projects due to being in a lockdown, but we have reacted quickly to the needs of our service users and done many additional unplanned projects.

We have continued as always to tailor our events to our family's needs and this year we helped to make some very special memories for most of our families by doing doorstep toy and pamper deliveries with a hula hooping or fire shows. We have developed a very good working relationship with a company called Piglets Pantry and have been sending cream tea hampers to our families who were struggling, and they have really taken off and our families absolutely love them.

We did an online Memory Making Day which the families really enjoyed as we unfortunately haven't been able to do them in person due to the restrictions. We have still done our donkeys Events at East Clayton Farm when restrictions have allowed it plus many more special individual events that have helped lift the moods of many of the families we support. These events enabled our service users to feel incredibly special and make some lasting memories.

We were very lucky to receive a few grants; one of which was from the Lotto and it gave us some core costs and we had quite a few fundraisers doing walks for us that raised much needed funds.

We have had a difficult financial year, but we feel very proud that it hasn't stopped us from supporting the people who have needed it. We will continue to look at ways to make our fundraising strategies work better for the future of the charity and are looking forward to this year being a more successful one.

FORWARD FACING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

The period ended 31 March 2021 showed a net outgoing resources of £5,863 (2020 - net incoming resources of £16,517). Further analysis of income and expenditure is shown in the Statement of Financial Activities, and in the notes to the accounts.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's of the total expenditure of the charity. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees have given consideration to the Charities SORP (Statement of Recommended Practice) Committees advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops.

Structure, governance and management

The company was registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 27 August 2009, as amended by special resolution registered at Companies House on 13 May 2011, as amended on 29 November 2018, 12 June 2019 and 9 March 2021. On 13 May 2021 Forward Facing converted to a Charitable Incorporated Organisation (CIO) by a constitution keeping the same Charity Number.

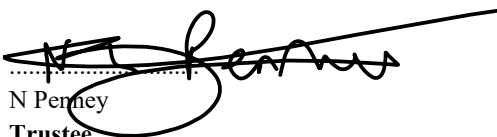
Forward Facing has charitable status and its charity registration number is 1142193.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

D Scott-Palmer	(Appointed 15 May 2020)
A Heverin	(Appointed 15 May 2020)
N Penney	
K Lester	(Appointed 15 May 2020)
D Eglington	(Resigned 21 July 2020)
J Lodge	(Resigned 21 July 2020)
J Philips	(Resigned 21 July 2020)

The trustees are appointed at the annual general meeting or during the year at trustees' meetings. None of the trustees has any beneficial interest in the company.

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


.....
N Penney
Trustee

Date:03/02/22.....

FORWARD FACING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FORWARD FACING

I report to the trustees on my examination of the financial statements of Forward Facing (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

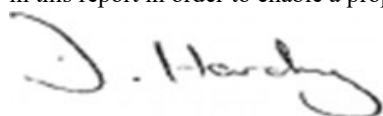
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 4 February 2022

FORWARD FACING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>							
Donations and legacies	3	18,106	7,853	25,959	40,566	21,420	61,986
Other trading activities	4	-	-	-	764	-	764
Total income		<u>18,106</u>	<u>7,853</u>	<u>25,959</u>	<u>41,330</u>	<u>21,420</u>	<u>62,750</u>
<u>Expenditure on:</u>							
Raising funds	5	-	-	-	3,320	-	3,320
Charitable activities	6	<u>23,214</u>	<u>8,608</u>	<u>31,822</u>	<u>23,886</u>	<u>19,027</u>	<u>42,913</u>
Total resources expended		<u>23,214</u>	<u>8,608</u>	<u>31,822</u>	<u>27,206</u>	<u>19,027</u>	<u>46,233</u>
Net (outgoing)/incoming resources before transfers		(5,108)	(755)	(5,863)	14,124	2,393	16,517
Gross transfers between funds		<u>(84)</u>	<u>84</u>	<u>-</u>	<u>(384)</u>	<u>384</u>	<u>-</u>
Net (expenditure)/income for the year/ Net movement in funds		(5,192)	(671)	(5,863)	13,740	2,777	16,517
Fund balances at 1 April 2020		<u>16,842</u>	<u>16,114</u>	<u>32,956</u>	<u>3,102</u>	<u>13,337</u>	<u>16,439</u>
Fund balances at 31 March 2021		<u>11,650</u>	<u>15,443</u>	<u>27,093</u>	<u>16,842</u>	<u>16,114</u>	<u>32,956</u>

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

All income and expenditure derive from continuing activities.

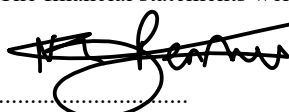
FORWARD FACING

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		354		529
Current assets					
Debtors	11	438		-	
Cash at bank and in hand		45,382		35,227	
		<u>45,820</u>		<u>35,227</u>	
Creditors: amounts falling due within one year	12	(19,081)		(2,800)	
Net current assets			<u>26,739</u>		<u>32,427</u>
Total assets less current liabilities			<u>27,093</u>		<u>32,956</u>
Income funds					
Restricted funds	14		15,443		16,114
Unrestricted funds			11,650		16,842
			<u>27,093</u>		<u>32,956</u>

The financial statements were approved by the Trustees on 03/02/22



.....
N Penney
Trustee

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Forward Facing is a Charitable Incorporated Organisation. The address registered with the Charity Commission is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

Restricted funds are subject to specific conditions by donors 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.

1.4 Income

Income is recognised when the charity 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 charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Fundraising income is recognised when the charity becomes legally entitled to the income and the event to which it relates has taken place.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

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.

Expenditure is recognised on an accrual basis as a liability is incurred.

Charitable expenditure 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.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, 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:

Computers	33% on cost
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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.

1.7 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.

1.8 Financial instruments

The charity 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 charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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.

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, Financial liabilities classified as payable within one year are not amortised.

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.

1.9 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	18,106	6,223	24,329	40,566	21,420	61,986
Grants	-	1,630	1,630	-	-	-
	<u>18,106</u>	<u>7,853</u>	<u>25,959</u>	<u>40,566</u>	<u>21,420</u>	<u>61,986</u>

4 Other trading activities

	Total	Unrestricted funds
	2021	2020
	£	£
Fundraising events	-	764
	<u>-</u>	<u>764</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Raising funds

	Total	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Advertising	-	3,100
Other fundraising costs	-	220
	<u>-</u>	<u>3,320</u>
Fundraising and publicity	-	3,320
	<u>-</u>	<u>3,320</u>

6 Charitable activities

	Project costs	Project costs
	2021	2020
	£	£
Depreciation and impairment	175	-
Advertising	-	857
Sundries	23	18
Make up and materials	(91)	715
Consultancy fees	18,350	18,757
Photography	-	3,280
Catering costs	124	1,363
Project costs (inc. room hire)	7,882	10,669
Storage	2,196	2,562
Travel	25	150
Subscriptions	855	730
Entertainment	5	147
Distributed funds	-	1,400
	<u>29,544</u>	<u>40,648</u>
Share of support costs (see note 7)	1,510	1,157
Share of governance costs (see note 7)	768	1,108
	<u>31,822</u>	<u>42,913</u>
Analysis by fund		
Unrestricted funds	23,214	23,886
Restricted funds	8,608	19,027
	<u>31,822</u>	<u>42,913</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Computer & software costs	300	-	300	402	-	402
Insurance	127	-	127	339	-	339
Postage & stationery	902	-	902	416	-	416
Write off of bad debt	181	-	181	-	-	-
Independent examiners fees	-	737	737	-	1,108	1,108
Legal & professional fees	-	31	31	-	-	-
	<u>1,510</u>	<u>768</u>	<u>2,278</u>	<u>1,157</u>	<u>1,108</u>	<u>2,265</u>
Analysed between						
Charitable activities	<u>1,510</u>	<u>768</u>	<u>2,278</u>	<u>1,157</u>	<u>1,108</u>	<u>2,265</u>

Governance costs includes payments to the accountants of £721 for independent examination fees (2020: £705).

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year.

9 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	<u>-</u>	<u>-</u>

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

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Tangible fixed assets

	Computers £
Cost	
At 1 April 2020	529
At 31 March 2021	529
Depreciation and impairment	
Depreciation charged in the year	175
At 31 March 2021	175
Carrying amount	
At 31 March 2021	354
At 31 March 2020	529

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments	438	-

12 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	13	18,100	-
Trade creditors		260	2,095
Accruals and deferred income		721	705
		19,081	2,800

13 Deferred income

	2021 £	2020 £
Arising from deferred grants	18,100	-

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Sussex Community Foundation - Football	3,513	-	-	-	3,513
Sussex Community Foundation - Covid	(84)	4,000	(4,000)	84	-
Lottery Fund 2018-2019	2,786	-	-	-	2,786
St James Place	2,500	-	-	-	2,500
PMLD Donkey 2020	1,650	-	1,600	-	3,250
Greggs Foundation 19-20	1,000	-	-	-	1,000
Chalk Cliff Trust	3,900	-	(2,750)	-	1,150
Memory Making Day 2020	849	-	395	-	1,244
Covid - Albion	-	2,000	(2,000)	-	-
Covid - Aviva	-	223	(223)	-	-
Lotto Community Fund	-	1,630	(1,630)	-	-
	<u>16,114</u>	<u>7,853</u>	<u>(8,608)</u>	<u>84</u>	<u>15,443</u>

	Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020
	£	£	£	£	£
Sussex Community Foundation - Photography	4,870	-	(5,254)	384	-
Sussex Community Foundation - Football	-	4,800	(1,287)	-	3,513
Sussex Community Foundation - Covid	-	-	(84)	-	(84)
2018 Football Day	92	-	(92)	-	-
Lottery Fund 2018-2019	8,375	-	(5,589)	-	2,786
St James Place	-	2,500	-	-	2,500
PMLD Donkey 2020	-	3,550	(1,900)	-	1,650
Greggs Foundation 19-20	-	2,000	(1,000)	-	1,000
Chalk Cliff Trust	-	4,800	(900)	-	3,900
B & H Community Fund	-	2,500	(2,500)	-	-
Memory Making Day 2020	-	1,270	(421)	-	849
	<u>13,337</u>	<u>21,420</u>	<u>(19,027)</u>	<u>384</u>	<u>16,114</u>

FORWARD FACING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

The Sussex Community Foundation Funds represent income received to be used specifically on projects undertaken in line with the grant application. This includes family photographic and football events, and Coronavirus fund for Covid relief packages.

Lottery Fund - This was donated to fund our Memory Making Day in 2019 and our Oscars Day in 2019.

St James Place - This is money donated towards our Memory Making Day 2020.

PMLD Donkey 2020 - Profound and Multiple Learning Disabilities (PMLD). This was donated for Donkey Experiences Events.

Greggs Foundation 19-20 - This was a donation to cover the costs of four specific events: two for dads, a pamper event for mums and a pottery event for kids.

Chalk Cliff Trust - This is funds raised to cover staffing costs.

B & H Community Fund - This is funds raised to cover general overheads.

Memory Making Day 2020 - This is funds raised towards our Memory Making Day event at the Dome 2020.

Covid Albion - This is funds given to us by Albion in the Community for Covid Relief Work.

Covid Aviva - This is funds given to us by Aviva for packages of support for families during Covid.

Lotto Community Fund - this money was given to us by the Lotto for Covid crisis care including: counseling sessions, Covid crisis care packages, and some overhead running costs.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	354	-	354	529	-	529
Current assets/(liabilities)	11,296	15,443	26,739	16,313	16,114	32,427
	<u>11,650</u>	<u>15,443</u>	<u>27,093</u>	<u>16,842</u>	<u>16,114</u>	<u>32,956</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).