

Company Registration Number - 08190905

The Charity Registration Number is -1150408

Forward Assist Limited

Report and Accounts

31 August 2024

Forward Assist Limited

Report and accounts for the year ended 31 August 2024

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Forward Assist Limited

Company Registration Number - 08190905

Trustees' Annual Report for the year ended 31 August 2024

The Trustees present their Report and Accounts for the year ended 31 August 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Forward Assist Limited.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1150408.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

The John Willie Sams Centre

Market Street, Dudley

Cramlington, NE23 7HS

Telephone 0191 250 4877

Email Address tony@forward-assist.com Web address <https://www.forward-assist.com/>

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

G T Edwards - resigned 24/03/2025

B J Hegarty

S Honor

N Preston - resigned 12/12/2024

The following persons served as Trustees during the year ended 31 August 2024 :-

The trustees who served as a trustee in the reporting period were as shown above or in the period between the year end and the approval of the accounts.

G T Edwards

B J Hegarty

Forward Assist Limited

Company Registration Number - 08190905

Trustees' Annual Report for the year ended 31 August 2024

S Honor

N Preston

Forward Assist Limited

Company Registration Number - 08190905

Trustees' Annual Report for the year ended 31 August 2024**Objects and activities of the charity****OUR MISSION STATEMENT:**

"We support military veterans struggling to adjust to civilian life; we want all veterans to live great lives, filled with passion, purpose, social connection, service and growth."

In the UK, military veterans and their families account for 5% of the general population. There are an estimated 2.5 million veterans living in the United Kingdom. For some veterans a return to civilian life can be a joyous experience, however for others it can be an experience fraught with transitional difficulties that are multiple and complex in nature. Sadly, through omission and/or commission we are leaving behind too many of our veterans in the 'no man's land' of civvy street. With so many veteran support organisations, groups, charities and providers operating in the same area it is no surprise to hear that veterans struggle to navigate, connect and engage with professional support in a timely manner. We aim to provide a safe place where all veterans can feel physically and psychologically supported, respected and welcome. Any veterans accessing our services will be signposted to the most appropriate service so that they can receive timely, high quality, personalised, safe, effective and equitable support, irrespective of geography, gender, race, age, culture or sexual orientation. Based in the North East of England, but with a geographical footprint across the UK. Forward Assist has moved the professional practice dial forward and developed unique services that foster Post Traumatic Growth. If needed Forward Assist, in collaboration with a host of multi-disciplinary partners can help you access bespoke support to address key issues such as unemployment, homelessness, involvement in the CJS, family breakdown and/or chronic social exclusion. The transition from military to civilian life can be a challenging journey for many UK military veterans. This shift often requires significant adjustments, including finding new career paths, adapting to civilian societal norms, and coping with the physical and psychological impacts of service. While traditional interventions often focus on addressing deficits and treating conditions such as post-traumatic stress disorder (PTSD), anxiety, or depression, strength-based interventions offer a compelling alternative. These approaches emphasise the innate strengths, skills, and resilience of veterans, fostering empowerment and long-term well-being. Forward Assist's Strength-based interventions focus on identifying and utilising the individual's existing assets, capabilities, and achievements. Rather than emphasising problems or deficits, this approach leverages the skills veterans developed during their military service, such as leadership, discipline, adaptability, teamwork, and problem-solving. By recognising these attributes, strength-based interventions seek to build confidence and motivation, encouraging veterans to apply their abilities in new contexts.

The main activities undertaken in relation to those purposes during the year.

Our charitable objectives remain unchanged and are:

1. To ensure that any former member of His Majesty's Armed Forces can access specialist advice and information, guidance and holistic support to reduce physical, psychological or social harm experienced by individuals as a result of military service and their assimilation back into the civilian community.
2. To promote social inclusion for the public benefit by preventing ex service personnel from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.
3. To develop the capacity and skills of former service personnel both socially and economically so that they are able to support themselves and other disadvantaged communities in the UK in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
4. To promote such other charitable purposes as may from time to time be determined.

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Trustees' Annual Report for the year ended 31 August 2024

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Supporting military veterans struggling to adjust to civilian life. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The Board of Trustees would like to thank the Staff, Volunteers and Service Users of Forward Assist for their hard work and dedication across 2023-24. The staff team at Forward Assist, led by our Chief Executive Officer Tony Wright, have had a busy year writing research papers on cutting edge subject matters such as in-service sexual assault and suicidal ideation. This research was funded by the UK Office for Veterans Affairs and it is likely this will be published on the Forward Assist website in 2025. The role of Forward assist has changed significantly in the last year with the team taking on additional 'lived experience' research work and by signposting veterans in crisis to local and national support organisation for assistance. Forward Assist continue to lead the way in delivering therapeutic abstinence based residential retreats. We facilitated another retreat in France this year specifically for older combat veterans and the group collaborated to write a research paper entitled 'Straight from The Forces Mouth' that highlights the beneficial role serving in the military can play in facilitating successful careers when military service ends. This report, resulted in an invite for the group to travel to the USA to explore best practice interventions for Combat Veterans and specifically the concept of Post Traumatic Growth.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

As Trustees, we continue to be deeply impressed by the charity's ability to adapt and continue delivering essential services to those in need. The expertise of our dedicated team has not only made a difference locally but has also been recognised and shared at both national and international levels. It has been particularly inspiring to see how the team has embraced technology to support individuals struggling with social isolation and anxiety during the pandemic.

Despite the unique challenges of the past year, we are incredibly proud of the charity's achievements and the impact it continues to make in relation to evidence based practice and practice-based evidence. The CEO's blogs have provided valuable insights into the real-life experiences of hidden populations within the military veteran community, further reinforcing the depth of understanding within our team.

The degree to which the achievements and performance during the year have benefited wider society.

Operationally, we have remained steadfast in our core mission: delivering exceptional support to veterans and their families through needs led and person-centred interventions and signposting. Like all charities, we continue to navigate an increasingly competitive and challenging fundraising landscape. To address this, we are actively seeking external expertise and support to enhance our sustainability. Additionally, with a reduced staff team this financial year, we have relied heavily on virtual support systems to maintain service delivery. While this has presented challenges, it has also opened doors to innovative opportunities, enabling us to extend our reach and impact even further.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees may be identified and appointed by serving Trustees for their particular expertise, knowledge and qualifications.

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Trustees' Annual Report for the year ended 31 August 2024

Bankers	National Westminster Bank plc, 250 Bishopsgate, London, EC2M 4AA
Accountants	Hurren & Jubb Accountants Ltd, Unit 2-4 Protection House, NE30 2RH

Forward Assist Limited**Company Registration Number - 08190905****Trustees' Annual Report for the year ended 31 August 2024****Financial review*****The charity's financial position at the end of the year ended 31 August 2024***

The financial position of the charity at 31 August 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(91,596)	109,900
Unrestricted Revenue Funds available for the general purposes of the charity	77,754	173,100
Restricted Revenue Funds	3,750	-
Total Funds	81,504	173,100

Financial review of the position at the reporting date, 31 August 2024 .

Our financial accounts are in order and our reserves are in keeping with our annually reviewed policies and procedures. The charity remains transparent, accountable, and responsible for its financial management. Our stakeholders are happy with the services they have funded and our regular reports update them on progress made in supporting disenfranchised military combat veterans and/or those with Post Traumatic Stress Disorder incurred during service. We continue to effectively fulfil our mission and charitable objectives and by consolidating the 'lived experience' of hidden and marginalised veterans have created dedicated services to directly meet their needs.

Details of The Independent Examiner

Shaun Jubb
Member of Certified Accountant
Unit 2-4 Protection House
Albion Road
North Shields
Tyne & Wear
NE30 2RH

Forward Assist Limited

Company Registration Number - 08190905

Trustees' Annual Report for the year ended 31 August 2024**Statement of the Directors' and Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

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

This report was approved by the board of trustees on 24 March 2025.

Forward Assist Limited

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Trustees' Annual Report for the year ended 31 August 2024

B J Hegarty
Director and Trustee

Brian Hegarty
Brian Hegarty (Apr 30, 2025 10:08 GMT+1)

Forward Assist Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2024

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 20 for the year ended 31 August 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Forward Assist Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:-



Shaun Jubb - Independent Examiner
Certified Accountant
Unit 2-4 Protection House
Albion Road
North Shields
Tyne & Wear
NE30 2RH

This report was signed on 24 March 2025

Forward Assist Limited - Statement of Financial Activities for the year ended 31 August 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	10,490	3,750	14,240	393,066
Charitable activities	A2	18,733	-	18,733	3,605
Other	A5	10,000	-	10,000	-
Total income	A	39,223	3,750	42,973	396,671
Expenditure on:					
Charitable activities	B2	134,569	-	134,569	286,771
Total expenditure	B	134,569	-	134,569	286,771
Net income for the year		(95,346)	3,750	(91,596)	109,900
Net income after transfers	A-B-C	(95,346)	3,750	(91,596)	109,900
Net movement in funds		(95,346)	3,750	(91,596)	109,900
Reconciliation of funds:-					
	E				
Total funds brought forward		173,100	-	173,100	63,200
Total funds carried forward		77,754	3,750	81,504	173,100

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

Forward Assist Limited - Statement of Financial Activities for the year ended 31 August 2024

Statement of Total Recognised Gains and Losses for the year ended 31 August 2024

	2024	2023
	£	£
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(101,596)	109,900
Realised gains/(losses) on the disposal of tangible fixed assets	10,000	-
Realised gains on disposals of social investments which are programme related	-	-
Income from operations before tax in the Statement of Financial Activities	(91,596)	109,900
Net Movement in funds before taxation	(91,596)	109,900
Funds generated in the year as shown on Statement of Financial Activities	(91,596)	109,900

Forward Assist Limited - Resources applied in the year ended 31 August 2024 towards fixed assets for Charity use:-

	2024	2023
	£	£
Funds generated in the year as detailed in the SOFA	(101,596)	109,900
Resources applied on functional fixed assets	28,936	-
Other applications of funds	-	-
Net resources available to fund charitable activities	(72,660)	109,900

Forward Assist Limited - Statement of Financial Activities for the year ended 31 August 2024

Movements in revenue and capital funds for the year ended 31 August 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	173,100	-	173,100	63,200
Recognised gains and losses before transfers	(95,346)	3,750	(91,596)	109,900
	77,754	3,750	81,504	173,100
Closing revenue funds	77,754	3,750	81,504	173,100

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	77,754	3,750	81,504	173,100

Income and Expenditure Account for the year ended 31 August 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	32,973	396,671
Investment income		
Gross income in the year before exceptional items	32,973	396,671
Exceptional items:		
Realised gains on disposals of tangible fixed assets held for the charity's own use	10,000	-
Gross income in the year including exceptional items	42,973	396,671
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	134,410	286,771
Depreciation and amortisation	159	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	134,569	286,771
Net income before tax in the financial year	(91,596)	109,900
Tax on surplus on ordinary activities	-	-

Forward Assist Limited - Statement of Financial Activities for the year ended 31 August 2024

Net income after tax in the financial year	<u>(91,596)</u>	<u>109,900</u>
Retained surplus for the financial year	<u>(91,596)</u>	<u>109,900</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

Forward Assist Limited - Balance Sheet as at 31 August 2024

	Note	SORP Ref	2024 £	2023 £
Fixed assets		A		
Tangible assets	8	A2	900	-
Current assets		B		
Debtors	9	B2	3,750	14,135
Cash at bank and in hand		B4	76,854	177,016
Total current assets			80,604	191,151
Creditors: amounts falling due within one year	10	C1	-	(18,051)
Net current assets			80,604	173,100
The total net assets of the charity			81,504	173,100
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	13	D2	3,750	-
			3,750	-
Unrestricted Funds				
Unrestricted Revenue Funds	13	D3	77,754	173,100
			77,754	173,100
Designated Funds			-	-
Total charity funds			81,504	173,100

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Brian Hegarty
Brian Hegarty (Apr 30, 2025 10:08 GMT+1)

B J Hegarty

Trustee

Approved by the board of trustees on 24 March 2025

Forward Assist Limited - Balance Sheet as at 31 August 2024

The notes attached on pages 19 to 20 form an integral part of these accounts.

Forward Assist Limited**Cash Flow Statement for the year ended 31 August 2024**

		2024	2023
		£	£
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>(109,103)</u>	<u>109,900</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(1,059)	-
Loss on the sale of Fixed and Intangible Assets		10,000	-
Net cash provided by investing activities	B	<u>8,941</u>	<u>-</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>(100,162)</u>	<u>109,900</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 August 2024		(100,162)	109,900
Cash and cash equivalents at 1 September 2023		177,016	-
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 August		<u>76,854</u>	<u>109,900</u>

Forward Assist Limited**Cash Flow Statement for the year ended 31 August 2024****Reconciliation of net income to net cash flow from operating activities**

Net income as shown in the Statement of Financial Activities	(91,596)	109,900
Adjustments for :-		
Depreciation charges	159	-
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Loss on the sale of Fixed and Intangible Assets	(10,000)	-
Decrease in debtors	10,385	-
Increase in creditors, excluding loans	(18,051)	-
Net cash provided by operating activities	A	
	<u>(109,103)</u>	<u>109,900</u>

Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand at for the year ended 31 August 2024	76,854	177,016
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	<u>76,854</u>	<u>177,016</u>

Forward Assist Limited**Cash Flow Statement for the year ended 31 August 2024 - Continued****Analysis of change in net debt**

	At start of year	Cash Flows and	At end of year
Cash	177,016	(100,162)	76,854
		(100,162)	(100,162)
Total	<u>177,016</u>	<u>(100,162)</u>	<u>(100,162)</u>

Forward Assist Limited

Notes to the Accounts for the year ended 31 August 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 August 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Forward Assist Limited

Notes to the Accounts for the year ended 31 August 2024

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Forward Assist Limited

Notes to the Accounts for the year ended 31 August 2024

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	15 % reducing balance
Motor vehicles	15 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The financial instruments reflect the charity's financial assets and liabilities, showing its financial health.

Forward Assist Limited

Notes to the Accounts for the year ended 31 August 2024

5 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	159	-
Pension costs	1,163	2,734

6 Staff costs and emoluments

Salary costs

	2024	2023
	£	£
Gross Salaries excluding trustees and key management personnel	43,761	127,640
Employer's National Insurance for all staff	-	9,081
Employer's operating costs of defined contribution pension schemes	1,163	2,734
Total salaries, wages and related costs	44,924	139,455

The average number of full time staff employed in the year was 1 -

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

The pension details of such higher paid staff were :-

	£	£
Contributions for the provision of money purchase pension	1,163	-

Numbers of such staff to whom benefits are accruing :-

	No	No
Under defined benefits pension schemes	1	-
	1	-

Forward Assist Limited

Notes to the Accounts for the year ended 31 August 2024

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
Cost					
At 1 September 2023	-	29,832	49,295	79,127	79,127
Additions	-	1,059	-	1,059	1,059
Disposals	-	(1,100)	(38,895)	(39,995)	(39,995)
At 31 August 2024	-	29,791	10,400	40,191	40,191
Depreciation					
At 1 September 2023	-	29,832	49,295	79,127	79,127
Charge for the year	-	159	-	159	159
On disposals	-	(1,100)	(38,895)	(39,995)	(39,995)
At 31 August 2024	-	28,891	10,400	39,291	39,291
Net book value					
At 31 August 2024	-	900	-	900	900

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total	Total
	£	£	£	£	£
Cost					
01 September 2022	-	29,832	49,295	79,127	79,127
01 September 2023	-	29,832	49,295	79,127	79,127
Depreciation					
01 September 2022	-	29,832	49,295	79,127	79,127
01 September 2023	-	29,832	49,295	79,127	79,127

Forward Assist Limited**Notes to the Accounts for the year ended 31 August 2024****9 Debtors**

	2024	2023
	£	£
Prepayments and accrued income	-	10,000
Other debtors	3,750	4,135
	3,750	14,135

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	-	18,051

11 Income and Expenditure account summary

	2024	2023
	£	£
At 1 September 2023	173,100	63,200
Surplus after tax for the year	(91,596)	109,900
At 31 August 2024	81,504	173,100

Forward Assist Limited

Notes to the Accounts for the year ended 31 August 2024

12 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	900	-	-	900	900
Current Assets	76,854		3,750	80,604	80,604
	77,754	-	3,750	81,504	81,504
At 1 September 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Current Assets	191,151	-	-	191,151	191,151
Current Liabilities	(18,051)	-	-	(18,051)	(18,051)
	173,100	-	-	173,100	173,100

13 Change in total funds over the year as shown in Note 12 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025	Funds carried forward to 2025
	£	See Note 14 £	See Note 0 £	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	173,100	(95,346)	-	77,754	77,754
Total unrestricted and designated funds	173,100	(95,346)	-	77,754	77,754
Restricted funds:-					
Armed Forces Coven	-	3,750	-	3,750	3,750
Total restricted funds	-	3,750	-	3,750	3,750
Total charity funds	173,100	(91,596)	-	81,504	81,504

Forward Assist Limited

Notes to the Accounts for the year ended 31 August 2024

14 Analysis of movements in funds over the year as shown in Note 13

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2024	2024	2024	2024	2024
	£	£	£	£	£
<i>Unrestricted and designated funds:-</i>					
Unrestricted Revenue Funds	39,223	(134,569)	-	(95,346)	(95,346)
<i>Restricted funds:-</i>					
Armed Forces Coven	3,750	-	-	3,750	3,750
	42,973	(134,569)	-	(91,596)	(91,596)

15 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

16 Ultimate controlling party

The charity is under the control of its legal members.