

WAVE FORWARD

England & Wales · Charity number 1191038

Details

Other names	WELL MINDS
Status	Registered
Legal form	CIO
Registered	2020-08-26
Register	View on the Charity Commission register

Contact

Address Casterton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Carnforth
Lancashire
LA6 1NU

Phone 07768901384

Email admin@waveforward.org.uk

Activities

Objects: FOR THE PUBLIC BENEFIT TO PROMOTE, PROTECT AND RELIEVE THE MENTAL HEALTH OF CHILDREN AND YOUNG PEOPLE LIVING IN THE DISTRICT OF SOUTH LAKELAND AND THE SURROUNDING AREA

Activities: A new charity to support young people (aged 12 to 25) in South Cumbria. Wave Forward works with young people, secondary schools, charities, and other partners, to create a therapeutic support programme, run campaigns/events and provide training to raise awareness and understanding of mental ill-health

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£35,511	£66,432	-	-
2023-12-31	£45,125	£61,572	-	-
2022-12-31	£76,908	£59,609	-	-
2021-12-31	£90,493	£51,813	-	-

Trustees

Name	Role	Appointed
David Beuzeval		2022-11-22
Eleanor Cragg		2023-03-01
Elizabeth Welsh		2025-09-09
Geovani Lapina		2025-09-09
Ro Lewis		2024-08-13
Ruth Morgan		2025-09-09

WAVE FORWARD

England & Wales - Charity number 1191038

Accounts

Charity Number: 1191038

(England and Wales)

Wave Forward

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2024



**Wave Forward
Contents Page
For the year ended 31 December 2024**

Report of the Trustees	1 to 4
Income & Expenditure Account	5
Balance Sheet	6
Independent Examiner's Report	7
Notes to the Financial Statements	8 to 10
Detailed Statement of Income & Expenditure	11

Wave Forward
Report of the Trustees
For the year ended 31 December 2024

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives of the Organisation

The principal objective of the organisation, as set out in its Governing Document, is:

For the public benefit to promote, protect and relieve the mental health of children and young people living in the district of South Lakeland and the surrounding area.

Wave Forward was created in 2020 after young people confirmed they wanted new opportunities to improve their mental health as other services were only available to those with the highest levels of need (such as self harm), had increasing waiting lists (often over 12 months), and offered little or no choice, for those who still needed support. Young people also confirmed that their fears of discrimination and stigma and negative experience of other services, particularly their disempowering 'done to' approach, meant they often chose not to access support even when offered.

Wave Forward has addressed these challenges by being youth led and youth focused. Young people developed our name and brand, and continue to inform our strategy, co-design our services, and facilitate monitoring to ensure we work with rather than to or for them. Young people, as trustees, have also worked with the rest of the board and staff to pilot and then establish our counselling and peer support services, and develop opportunities for outreach, as well as to secure funding, build partnerships, and develop policies, procedures and systems. Young people also proposed, and are now creating "The Helm" as a network of peer support groups to lead campaigns, events and projects and act as a shadow board, to help drive the changed need for others to thrive.

There were no changes in the period in the policies adopted by the company in order to further its objectives.

Governance and Management of the Organisation

The organisation is registered as a Charitable Incorporated Organisation

The organisation is governed by its Board of Trustees, consisting of not less than 3 members, which meets at least 6 times per year.

The activities of the organisation (in furtherance of its objective) are delivered by a team of staff, freelance contractors, and volunteers and through agreements with partner organisations.

Wave Forward
Report of the Trustees Continued
For the year ended 31 December 2024

FINANCIAL REVIEW

Review of financial position

During 2024 Wave Forward used funds secured in previous financial years to complete and then review its counselling and peer support pilot projects with the intention of then permanently establishing these services in 2024 by further expanding our fundraising.

Future plans and commitments

The finances of the organisation are considered by the Trustees to be sufficient to meet all existing commitments.

Connected charities

The charity is not connected with, or affiliated to, any similar charities.

Reserves

At the end of each financial year, any surplus unrestricted funding is transferred into the reserves of the organisation with the aim of setting aside the equivalent of three months average turnover to cover any unforeseen costs and ensure financial sustainability.

Once the reserves target is achieved, any further surplus will be designated and used by the trustees to invest in the further achievement of the objective of the organisation.

Wave Forward
Report of the Trustees Continued
For the year ended 31 December 2024

Recruitment and appointment of trustees

Appointment of trustees

Trustees are recruited through an open and transparent process to ensure that the board has the range of skills and experience needed to successfully achieve our objective and deliver our strategy business plan.

Trustees will periodically undertake a skills audit and use this information to recruit further trustees and ensure the organisation has a diverse board of five individuals.

Trustees' responsibilities

The trustees are required to prepare accounts which give a true and fair view of the financial position of the organisation at the end of each financial year.

In preparing the accounts the trustees are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts.
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that this basis applies.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with all relevant legislation. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Wave Forward
Report of the Trustees Continued
For the year ended 31 December 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity
Charity registration number
Principal address

Wave Forward
1191038
Casterton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Carnforth
LA6 1NU

Trustees
The trustees during the year and since the year end were as follows:

David Beuzeval (Chair)	
Ben McGregor	
Eleanor Cragg	
Ro Lewis	
Katie Mitchell (Treasurer)	
Megan Hall	Resigned
Kyle Sandham	Resigned

Accountant

SJW Accountants
Casterton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Lancashire
LA6 1NU

Independent examiner

Fiona Wills Accountancy Services
Warton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Lancs
LA6 1NU

Bankers

CAF BANK LTD
25 Kingshill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by the Board of Trustees and signed on its behalf by



Katie Mitchell
19 May 2025

**Wave Forward
Income & Expenditure Account
For the year ended 31 December 2024.**

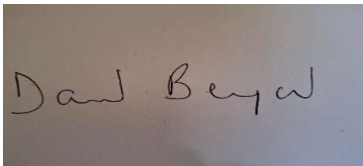
	2024	2023
	£	£
Income and endowments from:		
Restricted Income	26,416	33,716
Unrestricted Income	9,095	11,408
Total	35,511	45,124
Expenditure on:		
Charitable activities	58,197	48,304
Other expenditure	8,235	13,268
Total	66,432	61,572
Net income/expenditure	- 30,921	- 16,448
Reconciliation of funds		
Total funds brought forward	39,532	55,980
Total funds carried forward	8,611	39,532

**Wave Forward
Balance Sheet
As at 31 December 2024**

	Notes	2024 £	2023 £
Current Assets			
Accounts Receivable		111	-
Prepayments		-	159
Cash at bank and in hand		8,750	41,293
		<u>8,861</u>	<u>41,452</u>
Creditors: amounts falling due within one ye	7	250	1,920
		<u>8,611</u>	<u>39,532</u>
Net current assets		<u>8,611</u>	<u>39,532</u>
Total assets less current liabilities		<u>8,611</u>	<u>39,532</u>
Net assets		<u>8,611</u>	<u>39,532</u>
The funds of the charity			
Unrestricted	8	640	4,258
Restricted		7,971	35,274
Total funds		<u>8,611</u>	<u>39,532</u>

For the year ended 31 December 2024 the charity was entitled to exemption from audit.

The financial statement is approved and authorised for issue by the Trustees and signed on its behalf by:



David Beuzeval (Chair)
Trustee
10 April 2025

Wave Forward
INDEPENDENT EXAMINERS STATEMENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WAVE FORWARD

I report to the trustees on my examination of the accounts for the period ended 31 December 2024.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA .

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

I have completed my examination. I can confirm that no material matters have come to my attention in

1. accounting records were not kept in respect of the trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts did 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 accounts to be reached.

Date: 20 October 2025



Fiona Harrison
Fiona Wills Accountancy Services Limited
Warton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Carnforth, Lancs
LA6 1NU

Wave Forward
Notes to the Financial Statements
For the year ended 31 December 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

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

2. Income from donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Donations received	409	6,158

3. Costs of charitable activities by fund type

	2024	2023
	£	£
Support costs	66,432	55,028
	<u>66,432</u>	<u>55,028</u>

Wave Forward
Notes to the Financial Statements Continued
For the year ended 31 December 2024

4. Analysis of support costs	2024	2023
	£	£
Governance costs	156	312

5. Net income/(expenditure) for the period	2024	2023
This is stated after charging/(crediting):		
	£	£
Accountancy fees	1,307	1,034

6. Comparative for the Statement of Financial Activities		
At 31 December 2024	-	-

7. Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	250	700
PAYE	-	994
	250	1,694

8. Movement in funds	Balance at Reallocation		Incoming	Outgoing	Reallocation	Balance at
	01/01/2024		resources	resources		31/12/2024
	£		£	£		£
Unrestricted Funds	4,258	11,433	9,095	29,145	5,000	640
Restricted Funds	35,274 -	11,433	26,416	37,286 -	5,000	7,971
	39,532 -	0	35,511	66,432	-	8,611

Wave Forward
Notes to the Financial Statements
For the period ended 31 December 2024

Purpose of unrestricted Funds

General

The purpose of the unrestricted fund is to cover the core costs.

For reference, the following amounts were supplemented from unrestricted funds:

Wellbeing Ambassador Project (multiple grants):	£ 16,369
Dallam (multiple grants):	£ 628
Helm (multiple grants):	£ 788
Counselling (multiple grants):	£ 4,250
	<u>£ 22,035</u>

Wave Forward
Detailed Statement of Income & Expenditure.
For the year ended 31 December 2024

	2024	2023
	£	£
INCOME		
Donations and legacies		
Restricted	26,416	33,736
Unrestricted	9,095	11,388
	35,511	45,124
Total incoming resources	35,511	45,124
EXPENDITURE		
Other		
Insurance	746	318
General Travel	2,825	741
Bank Charges	67	60
Computer Expenses	2,516	378
Sundry Expenses	-	312
Salaries	8,465	8,583
Office Expenses	597	1,020
	15,215	11,412
SUPPORT COSTS		
Governance costs		
Accountancy	1,307	1,034
Professional Expenses	47,931	46,445
Programme Resources	1,978	2,681
	51,216	50,160
Total resources expended	66,432	61,572
Net Income	(30,921)	(16,448)

WAVE FORWARD

England & Wales - Charity number 1191038

Accounts

Charity Number: 1191038

(England and Wales)

Wave Forward

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2023



**Wave Forward
Contents Page
For the year ended 31 December 2023**

Report of the Trustees	1 to 4
Income & Expenditure Account	5
Balance Sheet	6
Independent Examiner's Report	7
Notes to the Financial Statements	8 to 10
Detailed Statement of Income & Expenditure	11

Wave Forward
Report of the Trustees
For the year ended 31 December 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives of the Organisation

The principal objective of the organisation, as set out in its Governing Document, is:

For the public benefit to promote, protect and relieve the mental health of children and young people living in the district of South Lakeland and the surrounding area.

Wave Forward was created in 2020 after young people confirmed they wanted new opportunities to improve their mental health as other services were only available to those with the highest levels of need (such as self harm), had increasing waiting lists (often over 12 months), and offered little or no choice, for those who still needed support. Young people also confirmed that their fears of discrimination and stigma and negative experience of other services, particularly their disempowering 'done to' approach, meant they often chose not to access support even when offered.

Wave Forward has addressed these challenges by being youth led and youth focused. Young people developed our name and brand, and continue to inform our strategy, co-design our services, and facilitate monitoring to ensure we work with rather than to or for them. Young people, as trustees, have also worked with the rest of the board and staff to pilot and then establish our counselling and peer support services, and develop opportunities for outreach, as well as to secure funding, build partnerships, and develop policies, procedures and systems. Young people also proposed, and are now creating "The Helm" as a network of peer support groups to lead campaigns, events and projects and act as a shadow board, to help drive the changed need for others to thrive.

There were no changes in the period in the policies adopted by the company in order to further its objectives.

Governance and Management of the Organisation

The organisation is registered as a Charitable Incorporated Organisation

The organisation is governed by its Board of Trustees, consisting of not less than 3 members, which meets at least 6 times per year.

The activities of the organisation (in furtherance of its objective) are delivered by a team of staff, freelance contractors, and volunteers and through agreements with partner organisations.

Wave Forward
Report of the Trustees Continued
For the year ended 31 December 2023

FINANCIAL REVIEW

Review of financial position

During 2023 Wave Forward used funds secured in previous financial years to complete and then review its counselling and peer support pilot projects with the intention of then permanently establishing these services in 2024 by further expanding our fundraising.

Future plans and commitments

The finances of the organisation are considered by the Trustees to be sufficient to meet all existing commitments.

Connected charities

The charity is not connected with, or affiliated to, any similar charities.

Reserves

At the end of each financial year, any surplus unrestricted funding is transferred into the reserves of the organisation with the aim of setting aside the equivalent of three months average turnover to cover any unforeseen costs and ensure financial sustainability.

Once the reserves target is achieved, any further surplus will be designated and used by the trustees to invest in the further achievement of the objective of the organisation.

Wave Forward
Report of the Trustees Continued
For the year ended 31 December 2023

Recruitment and appointment of trustees

Appointment of trustees

Trustees are recruited through an open and transparent process to ensure that the board has the range of skills and experience needed to successfully achieve our objective and deliver our strategy business plan.

Trustees will periodically undertake a skills audit and use this information to recruit further trustees and ensure the organisation has a diverse board of between 7 and 9 individuals.

Trustees' responsibilities

The trustees are required to prepare accounts which give a true and fair view of the financial position of the organisation at the end of each financial year.

In preparing the accounts the trustees are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts.
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that this basis applies.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with all relevant legislation. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Wave Forward
Report of the Trustees Continued
For the year ended 31 December 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity
Charity registration number
Principal address

Wave Forward
1191038
Casterton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Camforth
LA6 1NU

Trustees

The trustees during the year and since the year end were as follows:

David Beuzeval(Chair)
Ben McGregor
Eleanor Cragg
Ro Lewis
Megan Hall
Kyle Sandham Resigned
Becki Clifford Per Resigned
Abbi Last Resigned
Ramin Salehi Resigned
Cath Hill Resigned

Accountant

SJW Accountants
Casterton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Lancs
LA6 1NU

Independent examiner

Fiona Wills Accountancy Services
Warton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Lancs
LA6 1NU

Bankers

CAF BANK LTD
25 Kingshill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by the Board of Trustees and signed on its behalf by



Ro Lewis
30 September 2024

**Wave Forward
Income & Expenditure Account
For the year ended 31 December 2023.**

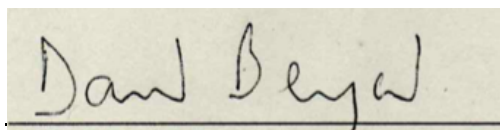
	2023	2022
	£	£
Income and endowments from:		
Restricted Income	33,716	45,507
Unrestricted Income	11,408	31,401
Total	45,124	76,908
Expenditure on:		
Charitable activities	48,304	40,844
Other expenditure	13,268	18,665
Total	61,572	59,509
Net income/expenditure	- 16,448	17,399
Reconciliation of funds		
Total funds brought forward	55,980	38,581
Total funds carried forward	39,532	55,980

**Wave Forward
Balance Sheet
As at 31 December 2023**

	Notes	2023 £	2022 £
Current Assets			
Prepayments		159	
Cash at bank and in hand		<u>41,293</u>	<u>56,583</u>
		<u>41,452</u>	<u>56,583</u>
Creditors: amounts falling due within one year	7	1,920	603
Net current assets		<u>39,532</u>	<u>55,980</u>
Total assets less current liabilities		<u>39,532</u>	<u>55,980</u>
Net assets		<u>39,532</u>	<u>55,980</u>
The funds of the charity			
Unrestricted	8	4,258	16,611
Restricted		<u>35,274</u>	<u>39,369</u>
Total funds		<u>39,532</u>	<u>55,980</u>

For the year ended 31 December 2023 the charity was entitled to exemption from audit.

The financial statement is approved and authorised for issue by the Trustees and signed on its behalf by:



David Beuzeval (Chair)
Trustee
30/09/2024

Wave Forward
INDEPENDENT EXAMINERS STATEMENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WAVE FORWARD

I report to the trustees on my examination of the accounts for the period ended 31 December 2023.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA .

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

I have completed my examination. I can confirm that no material matters have come to my attention in

1. accounting records were not kept in respect of the trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts did 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 accounts to be reached.

Date: 21 October 2024



Fiona Harrison
Fiona Wills Accountancy Services Limited
Warton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Carnforth, Lancs
LA6 1NU

Wave Forward
Notes to the Financial Statements
For the year ended 31 December 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

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

2. Income from donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations received	6,158	14,495

3. Costs of charitable activities by fund type

	2023	2022
	£	£
Support costs	<u>55,028</u>	<u>57,389</u>
	<u>55,028</u>	<u>57,389</u>

Wave Forward
Notes to the Financial Statements Continued
For the year ended 31 December 2023

4. Analysis of support costs		2023	2022		
		£	£		
Governance costs		312	-		
5. Net income/(expenditure) for the period		2023	2022		
This is stated after charging/(crediting):		£	£		
Depreciation of owned fixed assets		-	-		
Accountancy fees		1,034	682		
		<u>1,034</u>	<u>682</u>		
6. Comparative for the Statement of Financial Activities					
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>		
7. Creditors: amounts falling due within one year		2023	2022		
		£	£		
Accruals and deferred income		700	466		
PAYE		994	137		
		<u>1,694</u>	<u>603</u>		
8. Movement in funds					
	Balance at	Reallocation	Incoming	Outgoing	Balance at
	01/01/2023		resources	resources	31/12/2023
	£		£	£	£
Unrestricted Funds	16,611	- 10,473	11,388	13,268	4,258
Restricted Funds	39,369	10,473	33,736	48,304	35,274
	<u>55,980</u>	<u>-</u>	<u>45,125</u>	<u>61,572</u>	<u>- 39,532</u>

Wave Forward
Notes to the Financial Statements
For the period ended 31 December 2023

Purpose of unrestricted Funds
General

The purpose of the unrestricted fund is to cover the core costs.

Wave Forward
Detailed Statement of Income & Expenditure.
For the year ended 31 December 2023

	2023	2022
	£	£
INCOME		
Donations and legacies		
Restricted	33,736	45,507
Unrestricted	11,388	31,401
	<u>45,125</u>	<u>76,908</u>
Total incoming resources	<u>45,125</u>	<u>76,908</u>
EXPENDITURE		
Raising donations and legacies		
Donations	-	180
	<u>-</u>	<u>180</u>
Other		
Insurance	318	455
General Travel	741	964
Bank Charges	60	81
Computer Expenses	378	90
Sundry Expenses	312	164
Salaries	8,583	17,883
Office Expenses	1,020	285
	<u>11,412</u>	<u>19,922</u>
SUPPORT COSTS		
Governance costs		
Accountancy	1,034	682
Professional Expenses	46,445	37,166
Venue Hire & Refreshments	2,681	1,659
	<u>50,160</u>	<u>39,507</u>
Total resources expended	<u>61,572</u>	<u>59,609</u>
Net Income	<u>(16,448)</u>	<u>17,299</u>

WAVE FORWARD

England & Wales - Charity number 1191038

Accounts

WAVE FORWARD

For young people. For mental health. For the future.

ANNUAL REPORT + ACCOUNTS



2021/22

Wave Forward
Report of the Trustees
For the year ended 31st December 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ending 31st December 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives of the Organisation

The principal objective of the organisation, as set out in its Governing Document, is :

For the public benefit to promote, protect, and relieve the mental health of children and young people living in the district of South Lakeland and the surrounding area.

The organisation was formed in 2020 and pursues its objectives of working with young people, their parents and carers, and partner organisations (including schools, charities and public sector organisations) to run campaigns and events to raise awareness and understanding of mental health and promote wellbeing, to deliver programmes that enable young people to care for themselves and others, and to provide therapeutic support for those who need it. There were no changes in the period in the policies adopted by the company to further its objectives.

Governance and Management of the Organisation

The organisation is registered as a Charitable Incorporated Organisation
The organisation is governed by its Board of Trustees, consisting of not less than 3 members, which meets at least 12 times per year (both in-person and via video call). The activities of the organisation (in furtherance of its objective) are delivered by a team of staff, freelance contractors, and volunteers, and through agreements with partner organisations.

Wave Forward
Report of the Trustees Continued
For the year ended 31st December 2022

FINANCIAL REVIEW

Review of financial position

The financial results for the period are as set out in the income and expenditure account on page 5 and the detailed statement of income and expenditure on page 11. The position at the end of the period is shown in the balance sheet on page 6.

Future plans and commitments

The finances of the organisation are considered by the Trustees to be sufficient to meet all existing commitments.

Connected charities

The charity is not connected with, or affiliated to, any similar charities.

Reserves.

At the end of each financial year, any surplus unrestricted funding is transferred into the reserves of the organisation with the aim of setting aside the equivalent of three months average turnover to cover any unforeseen costs and ensure financial sustainability. Once the reserves target is achieved, any further surplus will be designated and used by the trustees to invest in the further achievement of the objective of the organisation.

Wave Forward
Report of the Trustees Continued
For the year ended 31st December 2022

Recruitment and appointment of trustees

Appointment of trustees

Trustees are recruited through an open and transparent process to ensure that the board has the range of skills and experience needed to successfully achieve our objective and deliver our strategy business plan. Trustees will periodically undertake a skills audit and use this information to recruit further trustees and ensure the organisation has a diverse board of between 7 and 9 individuals.

Trustees' responsibilities

The trustees are required to prepare accounts which give a true and fair view of the financial position of the organisation at the end of each financial year.

In preparing the accounts the trustees are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts.
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that this basis applies.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with all relevant legislation. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Wave Forward
Report of the Trustees Continued
For the year ended 31st December 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity: Wave Forward

Charity registration number: 1191038

Principal address: Casterton Suite, Clawthorpe Hall Business Centre, Burton in Kendal, Carnforth, LA6 1NU.

Trustees

The trustees during the year and since the year end were as follows:

Name	Status	Joined Date	Resigned Date
Ramin Salehi	Continuing	12/11/2019	-
Rebecca Clifford Perkins	Joined During Year	10/03/2022	-
Kyle Sandham	Joined During Year	18/05/2022	-
David Beuzeval	Joined During Year	12/11/2022	-
Ben McGregor	Joined Since Year End	11/04/2023	-
Abigail Last	Joined Since Year End	11/04/2023	-
Eleanor Cragg	Joined Since Year End	22/08/2023	-
John Oldroyd	Resigned	12/11/2019	14/11/2022
Catherine Hill	Resigned	18/05/2022	30/06/2023
Ian Baldwin	Resigned	18/05/2022	20/06/2022
Deborah Kirsten Hardy	Resigned	12/11/2019	10/03/2022

Accountant:

SJW Accountants,
Casterton Suite, Clawthorpe Hall Business Centre, Burton in Kendal, Lancs LA6 1NU

Independent examiner:

Fiona Wills Accountancy Services,
Warton suite, Clawthorpe Hall, Business Centre, Burton in Kendal, Carnforth Lancs LA6 1NU

Bankers:

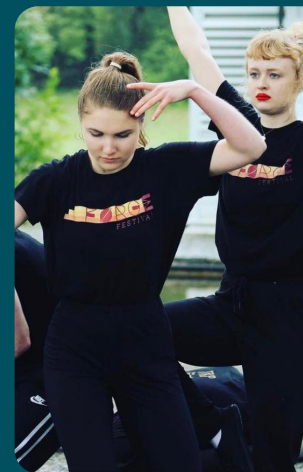
CAF BANK LTD

25 Kingshill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Approved by the Board of Trustees and signed on its behalf by:

A handwritten signature in brown ink, appearing to read "Ramin Salehi". The signature is written in a cursive style with a long, sweeping tail on the final letter.

.....
Mr Ramin Salehi

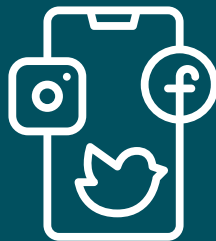


WAVE FORWARD

Driving the vision of better mental wellbeing for young people across the South Lakes of Cumbria. For young people. For mental health. For the future.

GET IN TOUCH

For more questions contact
hello@waveforward.org.uk



@WaveForward



Charity no. 1191038

Charity Number: 1191038

(England and Wales)

Wave Forward

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 December 2022

Wave Forward
Contents Page
For the year ended 31 December 2022

Report of the Trustees	1 to 4
Income & Expenditure Account	5
Balance Sheet	6
Independent Examiner's Report	7
Notes to the Financial Statements	8 to 10
Detailed Statement of Income & Expenditure	11

Wave Forward
Report of the Trustees
For the year ended 31 December 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 December 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives of the Organisation

The principal objective of the organisation, as set out in its Governing Document, is :

For the public benefit to promote, protect and relieve the mental health of children and young people living in the district of south lakeland and the surrounding area.

The organisation was formed in 2020 and pursues its objectives of working with young people, their parents and carers, and partner organisations (including schools, charities and public sector organisations) to run campaigns and events to raise awareness and understanding of mental health and promote wellbeing, to deliver programmes that enable young people to care for themselves and others, and to provide therapeutic support for those who need it.

There were no changes in the period in the policies adopted by the company in order to further its objectives.

Governance and Management of the Organisation

The organisation is registered as a Charitable Incorporated Organisation

The organisation is governed by its Board of Trustees, consisting of not less than 3 members, which meets at least 6 times per year.

The activities of the organisation (in furtherance of its objective) are delivered by a team of staff, freelance contractors, and volunteers and through agreements with partner organisations.

Wave Forward
Report of the Trustees Continued
For the year ended 31 December 2022

FINANCIAL REVIEW

Review of financial position

The financial results for the period are as set out in the income and expenditure account on page 5 and the detailed statement of income and expenditure on page 11. The position at the end of the period is shown in the balance sheet on page 6.

Future plans and commitments

The finances of the organisation are considered by the Trustees to be sufficient to meet all existing commitments.

Connected charities

The charity is not connected with, or affiliated to, any similar charities.

Reserves

At the end of each financial year, any surplus unrestricted funding is transferred into the reserves of the organisation with the aim of setting aside the equivalent of three months average turnover to cover any unforeseen costs and ensure financial sustainability.

Once the reserves target is achieved, any further surplus will be designated and used by the trustees to invest in the further achievement of the objective of the organisation.

Wave Forward
Report of the Trustees Continued
For the year ended 31 December 2022

Recruitment and appointment of trustees

Appointment of trustees

Trustees are recruited through an open and transparent process to ensure that the board has the range of skills and experience needed to successfully achieve our objective and deliver our strategy business plan.

Trustees will periodically undertake a skills audit and use this information to recruit further trustees and ensure the organisation has a diverse board of between 7 and 9 individuals.

Trustees' responsibilities

The trustees are required to prepare accounts which give a true and fair view of the financial position of the organisation at the end of each financial year.

In preparing the accounts the trustees are required to:

- a) select suitable accounting policies and then apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts.
- d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that this basis applies.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with all relevant legislation. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Wave Forward
Report of the Trustees Continued
For the year ended 31 December 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Wave Forward
Charity registration number	1191038
Principal address	Casterton Suite Clawthorpe Hall Business Centre Burton in Kendal Carnforth LA6 1NU

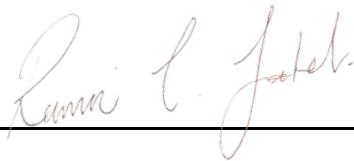
Trustees	
The trustees during the year and since the year end were as follows:	Ian Baldwin David Beuzeval Rebecca Clifford Perkins Kirsten Hardy Catherine Hill John Oldroyd Ramin Salehi (Chair) Kyle Sandham

Accountant	SJW Accountants Casterton Suite Clawthorpe Hall Business Centre Burton in Kendal Lancs LA6 1NU
-------------------	---

Independent examiner	Fiona Wills Accountancy Services Warton Suite Clawthorpe Hall Business Centre Burton in Kendal Lancs LA6 1NU
-----------------------------	---

Bankers	CAF BANK LTD 25 Kingshill Avenue Kings Hill West Malling Kent ME19 4JQ
----------------	---

Approved by the Board of Trustees and signed on its behalf by



Mr Ramin Salehi

06 March 2023

**Wave Forward
Income & Expenditure Account
For the year ended 31 December 2022.**

	2022	2021
	£	£
Income and endowments from:		
Restricted Income	45,507	52,199
Unrestricted Income	31,351	38,294
Bank Interest Receivable	<u>50</u>	<u>-</u>
Total	<u>76,908</u>	<u>90,493</u>
 Expenditure on:		
Charitable activities	180	1,389
Other expenditure	<u>59,429</u>	<u>50,424</u>
Total	<u>59,609</u>	<u>51,813</u>
 Net income/expenditure	 17,299	 38,680
Reconciliation of funds		
Total funds brought forward	<u>-</u>	<u>-</u>
Total funds carried forward	<u>17,299</u>	<u>38,680</u>

**Wave Forward
Balance Sheet
As at 31 December 2022**

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets		-	-
Current Assets			
Prepayments			
Cash at bank and in hand		56,583	39,429
		<u>56,583</u>	<u>39,429</u>
Creditors: amounts falling due within one	7	603	749
Net current assets		<u>55,980</u>	<u>38,680</u>
Total assets less current liabilities		<u>55,980</u>	<u>38,680</u>
Net assets		<u>55,980</u>	<u>38,680</u>
The funds of the charity			
Unrestricted	8	16,611	11,889
Restricted		<u>39,369</u>	<u>26,791</u>
Total funds		<u>55,980</u>	<u>38,680</u>

For the year ended 31 December 2022 the charity was entitled to exemption from audit.

The financial statement is approved and authorised for issue by the Trustees and signed on its behalf by:



Mr Kyle Sandham
Trustee/Treasurer
06 March 2023

**Wave Forward
INDEPENDENT EXAMINERS STATEMENT**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WAVE FORWARD

I report to the trustees on my examination of the accounts for the period ended 31 December 2022.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA .

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINERS STATEMENT

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

I have completed my examination. I can confirm that no material matters have come to my attention in

1. accounting records were not kept in respect of the trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts did 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 accounts to be reached.

Date: 31/03/2023



Fiona Wills Accountancy Services Limited
Warton Suite
Clawthorpe Hall Business Centre
Burton in Kendal
Carnforth Lancs
LA6 1NU

Wave Forward
Notes to the Financial Statements
For the year ended 31 December 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

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

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	14,495	18,314

3. Costs of charitable activities by fund type

	2022	2021
	£	£
Support costs	<u>57,389</u>	<u>44,557</u>
	<u>57,389</u>	<u>44,557</u>

Wave Forward
Notes to the Financial Statements Continued
For the year ended 31 December 2022

4. Analysis of support costs	2022	2021
	£	£
Governance costs	-	-
5. Net income/(expenditure) for the period		
This is stated after charging/(crediting):	2022	2021
	£	£
Depreciation of owned fixed assets	-	-
Accountancy fees	<u>682</u>	<u>730</u>
6. Comparative for the Statement of Financial Activities		
At 31 March 2021	<u>-</u>	<u>-</u>
7. Creditors: amounts falling due within one year	2022	2021
	£	£
Accruals and deferred income	466	250
PAYE	137	370
Pensions	<u>-</u>	<u>129</u>
	<u>603</u>	<u>749</u>

8. Movement in funds

	Balance at 01/01/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2022 £
Unrestricted Funds	11,889	31,352	26,730	16,511
Restricted Funds	26,791	45,507	32,879	39,319
Interest		50		50
	<u>38,680</u>	<u>76,859</u>	<u>59,609</u>	<u>-</u> <u>55,880</u>

Wave Forward
Notes to the Financial Statements
For the period ended 31 December 2022

Purpose of unrestricted Funds

General

The purpose of the unrestricted fund is to cover the core costs.

Wave Forward
Detailed Statement of Income & Expenditure.
For the year ended 31 December 2022

	2022	2021
	£	£
INCOME		
Donations and legacies		
Restricted	45,507	52,199
Unrestricted	31,351	38,294
	<u>76,858</u>	<u>90,493</u>
Investments		
Bank interest receivable	<u>50</u>	<u>-</u>
	50	-
Total incoming resources	76,908	<u>90,493</u>
EXPENDITURE		
Raising donations and legacies		
Donations	180	1,389
	<u>180</u>	<u>1,389</u>
Other		
Insurance	455	384
General Travel	964	704
Bank Charges	81	111
Advertising	-	329
Computer Expenses	90	3,843
Sundry Expenses	164	222
Salaries	17,883	17,399
Office Expenses	<u>28^t</u>	<u>274</u>
	19,922	23,265
SUPPORT COSTS		
Governance costs		
Accountancy	682	730
Professional Expenses	37,166	26,428
Venue Hire & Refreshments	1,659	
	<u>39,506</u>	<u>27,158</u>
Total resources expended	<u>59,609</u>	<u>51,813</u>
Net Income	<u>17,299</u>	<u>38,680</u>