



# **2024 Annual Report**

---

**Supporting People with Learning Disabilities**



	<b>Contents</b>	<b>Page</b>
1.	2024 a Year in Review – Our Chair and CEO	4-5
2.	Our Values	6
3.	Our Story of 2024	7
4.	Spotlights	8-9
5.	Ambassadors and Volunteers	10
6.	Support: Our Achievements and Performance	11-12
7.	Enterprise: Our 2024	13
8.	Financial Review	14-15
9.	Thank Yous	16
10.	Charity Information	17
11.	Trustees Report	18-26
12.	Independent Auditor's Report	27-29
13.	Financial Statements	30-32
14.	Notes to the Financial Statements	33-44





## 2024 a Year in Review - Our Chair and CEO

**Change has once again been a key theme for Ferring Country Centre. Throughout 2024, impacted by a variety of both internal and external factors, the organisation has had to remain agile responding to both challenges and opportunities as they arose.**

Ongoing external economic pressures including the cost-of-living crisis and inflation have placed financial strain on the organisation which is reflected in our annual results. We are not alone in experiencing these pressures as it is commonly reported throughout the charitable sector. It is an equally challenging environment for the wider health and social care sector, which impacts the level of income available from local authority contracts. Social care remains a sector in which funding continues to diminish, whilst the needs rise.

The people we support, adults with learning disabilities, are the reason we exist. They remain our primary focus at all times; working with them to review and further develop both our services and site, ensuring that the organisation continues to deliver what they need. 2024 has been a busy year for the Support Team, delivering the largest and most varied programme of activities in our Centre's history. We want people to love attending Ferring Country Centre and through our ambassadors, our review process and our quality assurance questionnaire, we are able to seek feedback directly from those we support and use this information to influence our decision-making. Thank you to Dave Payne, Head of Support, and his team who have ensured that we continue to progress our offer, empowering, enabling and supporting the people using our services, whilst providing them with an environment in which they feel comfortable and safe.

A key success of 2024 was the positive outcome of the West Sussex County Council (WSCC) Day Opportunities Tender. The new contract commenced on the 1<sup>st</sup> July 2024. The process sought a new way of working, placing a significant emphasis on partnerships and contracts being awarded per district within the county. Ferring Country Centre is located in Arun, but is less than one mile from the Worthing border and this resulted in us forming two partnerships. In Arun we are working with The Aldingbourne Trust and in Worthing and Adur our partnership is with Worthing Mencap, Superstar Arts and Guild Care. Whilst this way of working has taken time to evolve, there is strength in numbers and great support within partnerships. Joint working with all of these organisations has been an absolute pleasure, and a fabulous experience. We look forward to these relationships strengthening further throughout the contract period.

Thank you to our teams across the organisation, who have all worked hard throughout the year, consistently delivering a high level of customer service and support. We must acknowledge that the year started with a great deal of uncertainty for many whilst we awaited the tender outcome. The levels of professionalism we saw within the Support Team during this time was inspiring; our absolute thanks to you all.





## Trustees Report and Financial Statements for the year ended 31st December 2024

We want Ferring Country Centre to be a great place to work, with a highly skilled and developed workforce that are empowered to fulfil their roles. Our team grew during 2024 from 69 to 73 employees. Thank you to Jackie Simpson-Lee for her excellent work leading the organisation's Learning and Development function.

In order to know how well we are doing as an employer, we must ensure that our teams have the opportunity to tell us. To capture this we held our inaugural staff engagement survey in September and this was well received by the team. It was apparent that we are getting many things right, but there were trends identified where things could be improved, which has been used to formulate an action plan.

Our dedicated team of volunteers assist throughout the Centre, we are sincerely grateful for the time they give and all that they do to help us achieve our mission.

We continue to be pragmatic in our financial decision making. Hazel Sheward, our new Chief Finance Officer who joined in March 2024, has worked tirelessly with the team to ensure that they are empowered to make sound financial decisions relating to their departments, which in turn influence the organisation's overall performance.

Our strategy to grow our independent income relies on our enterprise activities based on our beautiful site in Ferring. We will continue to identify how we can further improve our offer and develop our income. Sam Maddocks, Chief Operating Officer, has led the team during 2024 to further develop events and ensure cohesion across the Garden Centre, Rangers Café, Dales Farm, Gift Shop and the Riding School.

Ferring Country Centre is more than a day service for people with learning disabilities, it is a community offering a range of activities to both those we support and the wider general public in an inclusive environment. Inclusion of this nature promotes the understanding of learning disabilities and educates us to value the fact we are all unique.

We are thankful for the support, generosity and kindness shown to us over the past year, it is truly appreciated.

**Bob Rogers**  
Chair of Trustees

**Hannah Tombs**  
CEO



# Our Values



# Our Story of 2024





## Spotlight on...



Daisy has been attending FCC since 2019, and tells us in this interview why it is important to her.

### **What does Ferring Country Centre mean to you?**

Ferring Country Centre is like my place of work. I value it just like a job. For me it is so rewarding to come here. I feel like I'm being a meaningful part of the running of the organisation. It means a lot to me that I'm able to come and contribute and that I have a purpose. It also feels like one big family which is nice.

### **What have you achieved here in the last year?**

Lots of things. I've worked more on the allotments in the past year which has been lovely. I've been learning about growing the produce and looking after it from seed. It is great to get to see what I have planted in the ground develop into something I can eventually take home and cook with. It is so rewarding to know that I've grown it from something tiny that I can hold between my fingertips to something that I can turn into a sustaining and fulfilling meal.

I grow in confidence and skill every day. It's hard to condense it down to a year. There are times when I get emotional here, but it has reduced massively since I started, I'm now just so relaxed here. I love it at Ferring, I feel like I'm coming here to do a job. I want to come here and be professional. I feel confident and I feel proud of myself here and what I do is rewarding.

Ferring gives me so much in terms of friendships. We see everyone, colleagues and staff, at social events that we have here and there are so many different social events that happen. I've got so many friends here, it is lovely. It has really enriched my social life.

### **What would your life look like without Ferring Country Centre?**

Well, definitely potentially very lonely. This place is honestly so unique, I don't think I've heard of anywhere else in the entire region, there possibly isn't anywhere else in the entire country, offering exactly what we offer. There are not many places that offer the setting we have and the horses as well. Here offers me literally what feels like a lifelong career and a second home. It feels like a home when I'm here and an opportunity to progress. Before I came here, I was lonely and bored and that was very hard to deal with. Here feels like somewhere I could stay lifelong, and not too far from home. Life would not be as diverse, it would not be as interesting, as challenging, in the best way, without Ferring.

Without Ferring, I honestly don't really know what I would be doing. I'd probably be at home a lot. My Mum and Dad both work so sometimes I would have just been on my own. I don't like to go out on my own, plus I would find that difficult. I don't want to be on my own, I want the company and need the support to manage day to day life. I wouldn't be doing an awful lot if I was not here because I would want to have someone else to be with me and that would be difficult to find.

## Spotlight on...



Josh has been attending FCC since 1993, and tells us in this interview why it is important to him.

### **What does Ferring Country Centre mean to you?**

It's a social place, you meet new people and make new friends. It is something to do rather than sit at home all day and if you can go out and do something instead, why not take that opportunity?

I treat the people here like work colleagues. It is such a good place, you've got a lovely café, lovely garden centre, a nice nature trail along where the horses are, lovely animals, a nice minibus which is very accessible for walkers and wheelchairs. It is a nice place to come, it is what I enjoy.

My favourite thing is just being here, because not everyone is as lucky as I am. I am lucky to come here, not everyone is able to come to a day service. What I really enjoy, my favourite bit is the litter picking and going out in the community, and the woodwork workshop. We are making planters and benches in there. I'm using a mitre saw and I like cutting the wood, it's good. There's good teamwork in there. I like all the staff here.

### **What have you achieved here in the last year?**

I think my sanding skills in the woodwork shop have got better, I'm good at that. My confidence around people and talking to people. I'm good at helping people and I help if I can.

My friendship groups are good. If it were just me, it would be very lonely. I've been coming here for 12 years, since I was 18, there's been lots of change.

I would like to get better at lining things up in the workshop. I'm in the woodwork workshop three times a week. On Wednesdays I do music and then I do maintenance, yesterday we did some weeding around the boules area. Maintenance is good, I learnt to use the hoe to get the weeds out. I like going litter picking on Tuesday, I've been doing that for a few months. I know where to get the stuff, I help Wendy get the stuff from the shed and I know where to put the rubbish and recycling and what do to so that's an achievement. Before litter picking, I worked in the potting shed, but I like going out in the community and meeting people.

I am proud that I can go around the site on my own now because I know where things are. I am more confident with Gordon the alpaca, and with the pigs and Tinkerbelle the pony. I can lead the ponies now. I used to be nervous but I'm not now, I'm confident and I've grown with it. That makes me feel good and happy.

### **What would your life look like without Ferring Country Centre?**

It would be very bleak, I'd be at home all day with nothing to do so it would be very bad. It wouldn't be very good because I'd have no social thing. I need this place, somewhere to go and something to get out of bed for. Without it, it would be very boring. I don't have a lot to do at home, I wouldn't want to be at home 5 days a week. I can't go out on my own, so it is not always possible for me to go out, so this is another reason why I like litter picking, it is an achievement to go out in the community.

# Ambassadors and Volunteers



## Our Ambassadors

Our team of Ambassadors consists of eight people who access our services, who role model good behaviours and advocate for their peers. They meet regularly with the Support Leadership Team and have a voice in key decision making. Assisting in the running of Day Service events by making choices and acting as welcomers. Additionally, they support recruitment, particularly when we are interviewing potential Support Workers and applicants for key roles.

Specifically, during 2024 they have participated in the co-production of the Ferring Country Centre Day Service Customer Charter. They have also formulated the plan for a newsletter, for which they will hold editing rights called the Ferring Flyer which will be in print during 2025.

The Ambassadors have also been working on a project to revise the snacks on offer during their breaks, looking to source healthy alternatives to the current range. This project is due for completion in early 2025.

## Our Volunteers

We were privileged to benefit from the commitment and generosity of 103 volunteers who worked alongside us in 2024.

During Volunteers' Week in June, we were pleased to take some of our volunteers to a celebration picnic hosted by Voluntary Action Arun and Chichester and held at Aldingbourne Country Centre.

As part of our inhouse volunteer celebrations, to say a big thank you, Day Service undertook a project to design thank you cards, which were then posted out to each of our volunteers.

Volunteer training was reviewed and an in-person mandatory training module was created and delivered throughout the year. These were well attended and bringing volunteers together proved a great success.

Regular volunteer forums were held, and in the spring, we completed our first volunteer survey, with a 35% response rate and overall score of 4 out of 5 stars. This was a great starting point in measuring volunteer satisfaction.

Through the survey, volunteers requested Makaton training, and we were pleased to offer a volunteer only Makaton training session in the Autumn.

We would also like to thank our work-experience students, including those participating in the Duke of Edinburgh's Award Scheme for their contribution to our organisation.





# Support

## Our 2024 Achievements and Performance

We have continued to experience a demand for our services throughout the year, and whilst we welcomed seven new starters, we started and ended the year working with 123 people with learning disabilities each week. We saw a small decrease in our weekly sessions, starting the year delivering 352 sessions each week and ending the year delivering 348.

During the year three people accessing our services sadly died, one of whom had been attending Ferring since our early days. We said our goodbyes to four people, two of whom we identified as needing to be in a different setting. These were managed well with us working closely with the new providers to ensure a smooth transition.

The first quarter of the year was dominated by the West Sussex County Council tender process. With a successful outcome communicated in April we then had a three-month mobilisation period in which to make some changes to the structure of our Support Team. Two key roles were introduced in line with the contract specification, namely a Data Coordinator and a Quality Assurance and Outcomes Manager. The new contract requires greater scrutiny, with quarterly returns moving to a more qualitative approach. A robust approach to data collection will aid this task whilst enabling us to record what we provide and capture how this benefits those we support and the community we serve.



A key requirement of the new commissioning arrangement was partnership working. As stated earlier in the Report we have developed two positive partnerships. Working together has been greatly beneficial, sharing ideas, experience and in particular hosting some joint events for the people we support to attend together. We have been pleased to host The Aldingbourne Trust on a weekly basis since the commencement of the new contract as a base for the delivery of their outreach services.

Following on from the work carried out in 2023 to develop our Family Charter we have during 2024 introduced a Customer Charter for those who attend our service. This Customer Charter has been co-produced by the Ferring Ambassadors and the Support Team and clearly sets out what each party can expect from each other and defined boundaries relating to behaviour particularly around kindness to others.

An impressive wide-ranging programme of activities has been offered throughout the year. Our walk and talk group has continued to be popular, with a highlight being Scooter the Surf dog joining the group during Volunteers' Week. Our relationship with WSCC Adult Education continues, with them providing tutors for photography, literacy, numeracy, life skills, cookery and allotment growing with all sessions being delivered on a weekly basis. Well-being sessions include yoga, fitness and dance. Weekly music sessions are led by DJ Sam, who attends the Centre utilising our one-to-one service.

We have benefited from a variety of ad-hoc activity sessions provided by other organisations. We welcomed the Russell Martin Foundation who delivered finance and budgeting skills, West Sussex Fire and Rescue for a fire safety talk and Worthing Mencap for energy advice and support.



# Support Our 2024 Achievements and Performance

We have continued our relationship with Keeping Lancing Lovely, our group attends most weeks to support the beach cleaning efforts. Our Easy Breezers, a group consisting of some of our older customers, have enjoyed a weekly offsite session at Beehive Care, offering a range of activities in a more sedate environment.

We participated in the Annual Ferring Scarecrow Trail, with our entry of “Scare-throw” an interactive offering demonstrating the inclusive nature of pétanque. We participated in the inaugural Christmas Tree Festival at St Andrew’s Church, Ferring, and were delighted to decorate a second tree on behalf of the legendary Ferring village “Nut Quacker”.

Woodwork has continued throughout the year, working towards supplying our Gift Shop with seasonal items. Similarly the production kitchen has continued to bake for the Café, and we have implemented a weekly maintenance pod, who undertake suitable tasks under the guidance of Salita Warner and the Premises Team.

The allotment continued to thrive and prove a popular option with those we support, offering a beautiful environment in which they can demonstrate their growing skills. Once again, the team produced an excellent crop of pumpkins, which were sold via our Gift Shop during the Halloween period.

The FCC Rangers, our football team continue to train and develop their skills and have enjoyed a number of fixtures with other local teams. Pétanque has continued to be a firm favourite, with our dedicated volunteers Margaret and Annette running weekly sessions. New for 2024 was the addition of indoor curling providing both exercise and fun.

Breakfast, Dinner and Film Clubs continue to be hit activities, which run monthly outside of Day Service hours, allowing the people we support to enjoy time with their friends in a social environment. In addition to these regular social activities we have delivered a number of seasonal events including a summer barbecue and a Halloween disco. For Christmas, Worthing and Adur partners joined together for a party, hosted by Worthing Mencap.

Our core Day Service activities continued. Our pods spend time across the site assisting in Rangers Café, working on Dales Farm, planting in the Garden Centre and assisting in the Riding School.

Our broad range of activities whether therapeutic, skills based or educational, provides both choice and opportunities to the people we support.

Two key highlights of 2024 were our election and sports days. There was a great deal of discussion at the Centre around the General Election. Some of the people we support asked to hold a mock election at our Centre and the Support Team did a brilliant job in communicating key manifesto points for each party, prior to them hitting the polling booths. In September we held our first sports day, bringing everyone together to enjoy a day of fun, activities, music and laughter.

We continue to work to enable the people we support to live the life they want focusing on their aspirations. By breaking down goals into attainable steps positive outcomes are achieved and possibilities expanded.





# Enterprise - Our 2024

Our enterprise activities have been further developed during 2024.

Dales Farm enjoyed a positive year. The new duck enclosure became operational during the spring and being fully compliant for avian flu restrictions this proved invaluable. During the year to further develop Dales Farm as a visitor attraction we added a giant brick area and redeveloped the chicken enclosure to house our jumping pillow. The chickens moved into temporary accommodation and the work on the jumping pillow took place in the late spring, with its opening coinciding with the start of the summer holidays. These have been fabulous additions, visitor numbers have grown. The Farm Team, led by Bethany Budgen-Ashton, launched a number of animal experiences during the year, ranging from the simplicity of goat feeding and guinea pig cuddles, to Shetland pony experiences which have all been well received.



2024 was once again a good year for the Riding School, continuing to offer a full programme of riding therapy and mainstream riding lessons. The school holidays have been used to offer a range of horse related activities, including pony rides and grooming sessions which are a sound introduction into the world of horses. We have continued to run the British Horse Society's Pony Star programme allowing youngsters to develop their horsemanship skills. We have hired our facilities out to Goring and District Pony Club for regular dressage and jumping events. During the summer holidays, under the leadership of Helen Bridger, we ran our first residential pony camps. Two events were offered for different age ranges, with participants enjoying the opportunity to spend their nights under canvas and their days with the horses.

The Garden Centre had a positive 2024, with Malcolm Linfield and the team focusing on looking at our products, particularly around non-plant stock. Entering into a relationship with Wood Lodge saw the introduction of a high-quality pot range, which has sold well. Our traditional plant weekend held in May, produced a weekend of positive sales. This model was repeated in September, with our first autumn plant weekend focusing on our winter bedding offer.

Rangers Café has continued to be a benefit to the Centre, offering a beautiful space for our visitors to enjoy some delicious food. During the year the Café has hosted both Day Service and fundraising events.

The Gift Shop acts as the gatekeeper of the Centre undertaking reception duties, providing a warm welcome from Amanda Williams and the team to our visitors whilst also offering a range of toys and gifts, some of which have been produced on site by the Day Service.

The main purpose of our enterprise activities is to generate income for our Charity. The external economic environment continues to impact this endeavour, costs continue to rise and it is not possible to recoup these fully and remain competitive. We have continued to make prudent decisions throughout 2024 seeking to minimise costs without compromising on quality.





# Financial Review 2024

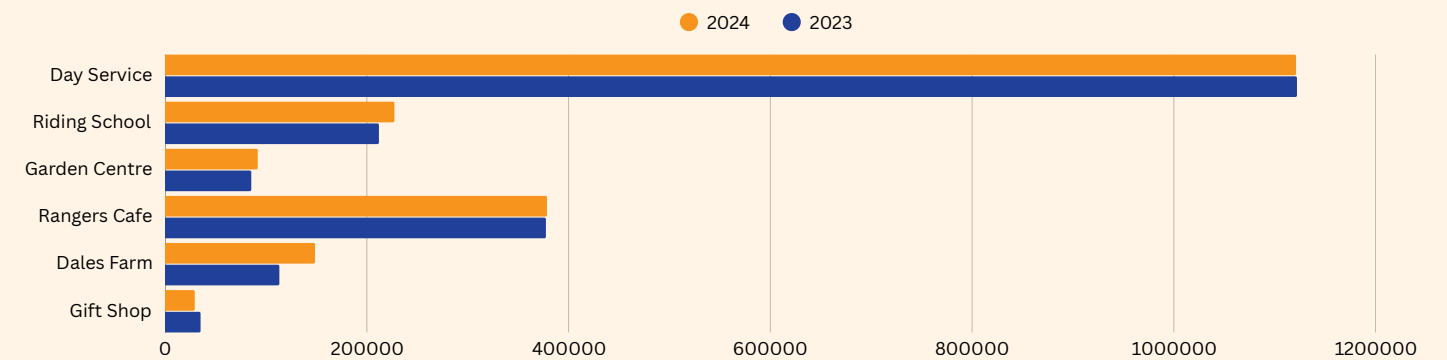
Ferring Country Centre ended the 2024 financial year with a deficit of £159.1k (2023 deficit £117.7k), -7.6% of total income (2023 -5.6%). The financial performance of the organisation has been impacted during 2024 due to limited income growth, high depreciation and the continued increase in salaries and general costs.

2024 has seen an increase in capital expenditure, spending £94.3k (2023 £73.6k). We had two key areas of capital expenditure during the year, these being the installation of the jumping pillow and our new website. Other capital expenditure included the duck house, balance beams for the castle, some further electrical works within the Horticulture Department and the installation of the fire hydrant, required for the studio project.

2024 proved to be another challenging year for Ferring Country Centre, whilst we ended the year with a significant deficit, our overall financial position remains strong. Our reserves are sufficient should they be needed and cashflow has been stable throughout the year. We have used 2024 to identify and take action on potential savings. With these mobilised we were on target, prior to the UK Government’s changes to employer National Insurance contributions, to achieve a breakeven position in 2025.

Expenditure in 2024 increased against 2023 by £54.9k (2.49%), this was mainly due to rising costs, particularly associated with staff costs, with the National Living Wage rising by 9.7%.

Income in 2024 saw an increase against 2023 of £13.5k (0.65%). Income increased in the Riding School, Garden Centre and Dales Farm, Rangers Café income stagnated, and the Gift Shop income fell. Day Service income remained stable.



- We identify four key areas of risk, these being:
- 1. 46% of our income is from one source
  - 2. Our contract with WSCC equates to 36% of our income and has an end date of June 2027
  - 3. One-to-one services are currently not sustainable nor contracted
  - 4. Costs, particularly relating to employment, are rising at a greater rate than our income growth

Our biggest risk currently is the position around our one-to-one services, without a contract in place we are in a vulnerable position. We continue conversations with WSCC around funding levels and contracts, and anticipate that a contract running in line with our main group services contract will be agreed during 2025.

We will constantly monitor the situation around higher costs and income growth, ensuring that we are responsive by regularly reviewing our pricing structure and by exercising prudence in our spending.

# Financial Review 2024

The Charity’s reserves, as shown in note 17 of the financial statements, amounted to £872.1k (2023 £978.4k), a decrease of £106.3k. The Trustees consider the Charity’s available cash resources, for operational purposes, have decreased by 20%, or £205.7k, and are shown in the table below. This has been impacted significantly by our new contractual arrangements with WSCC, previously, contracted income was paid three months in advance, under the new contract we are paid four weeks in arrears.

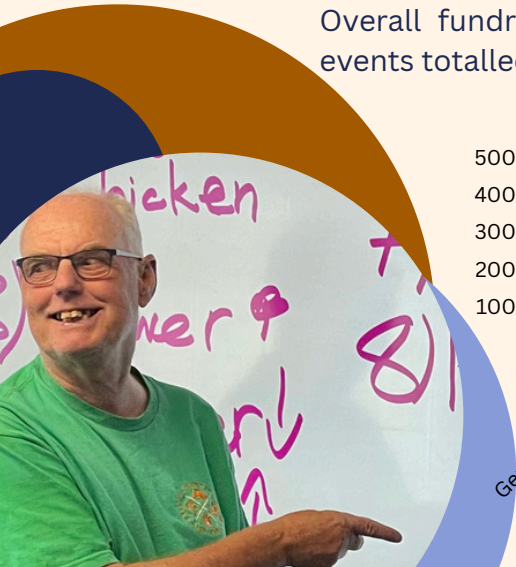
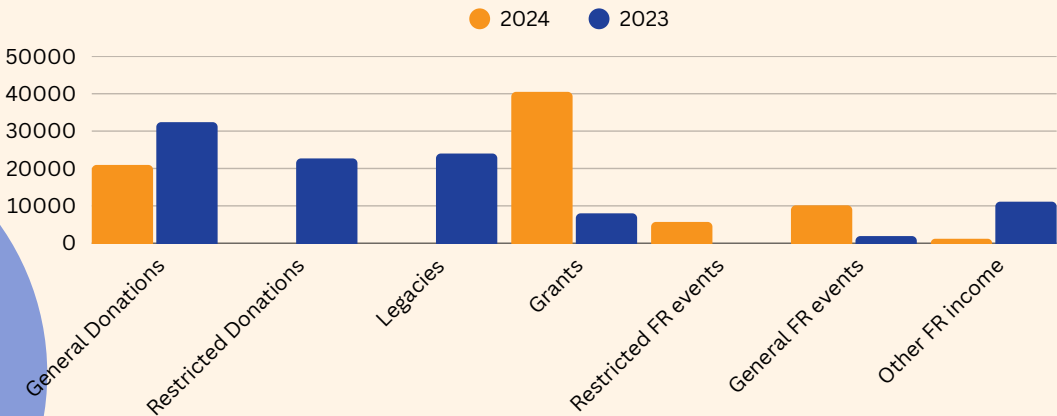
	2024	2023
Investments and surplus cash	897,890	1,060,282
Less: Restricted funds	72,864	29,596
Less: Designated funds	-	-
	<b>825,026</b>	<b>1,030,686</b>



The Trustees have a cautious investment strategy with little or no risk and the income generated from these resulting investments amounted to £28.1k, a 19.5% increase (2023 £23.5k). This is due to improved interest rates during 2024 teamed with proactive investment management.

The Trustees review the Reserves Policy annually and have agreed that the Charity holds reserves equivalent to 6 months’ operating expenditure (expected to be £1,151k in 2025) to ensure the ongoing delivery of its charitable objectives. To meet this, we need to increase reserves by £326k.

Overall fundraising income including donations, legacies, grants and fundraising events totalled £78.5k for the year (2023 £100.1k) a decrease of 21.6%.



# Thank You

Our sincere thanks to each and every person who supports our organisation. Your generosity makes it possible for us to fulfil our mission of supporting people with learning disabilities to grow their independence, connect with others and create a good life.

We were honoured to receive donations in memory of Mary Turrell, our long-standing volunteer Tony Marrett, and our day service friend Graham Binstead.

In 2024 we have received donations or funds from the following organisations:

Sompting Abbots Preparatory School, Humber Avenue Allotments, Worthing Lions, Littlehampton Quilting Group, Educate U, Fisherbeck Fund, GWCA, Findon Village Gardens Association, The Letting Partnership, Pinnacle, Chiltern Charitable Trust, ENGBRA Ltd, Goring Gardening Society, Bidfood, Clymping Petanque Club, East Preston Festival Committee, Ferring Parish Council, St Andrews CE High School, Men in sheds, Coop Funeral Care, Rassasy, The Neighbourly Team-Canada Life Community Grants 2024, East Preston & Kingston Horticultural Society, Ferring Christmas Tree Festival, Groves Sculptures, Steeles of Worthing, NatWest, Three Forts Challenge, NFU, Milton Lloyd, Consort, and Acorn.

We thank our individual and regular donors:

Lulu Willis, Rodney Hart, Geoff Simpson, Mark Oakley, Ben Smith, Joyce Smith, Jon Philmore, Richard Ward, Barry Collins, Tracey Keegan, Tom Burstow, Glenys Roberts, Hills Pollard, Mrs Wilson, and K. Suksai.

Our thanks to the groups who kindly gave their time to support our Centre from the following organisations and companies:

- Worthing & Adur District Council
- Aviva
- Aspiring HR
- Hargreaves Lansdowne
- Magenta
- Marsh
- MET College
- NatWest
- NFU Mutual
- Rampion Wind Farm
- Seaford College
- Southern Water
- Surrey County Council
- The Fry Group
- West Sussex County Council





# Charity Information

## Patron

Georgina, Duchess of Norfolk

## Trustees

Robert Rogers (Chair)  
Linda Clark (Treasurer)  
Jane Cole (Deputy Chair)  
Ann Boughton-Leigh  
Anne Cook  
Peter Liverman  
Debbie Medlock  
David Smith

## Key Personnel

Chief Executive Officer - Hannah Tombs  
Chief Operating Officer - Samantha Maddocks  
Chief Finance Officer - Hazel Sheward  
Head of Support - David Payne

## Registered and Principal Office

Ferring Country Centre  
Rife Way  
Ferring  
West Sussex  
BN12 5JZ

## Registered Charity Number

297286

## Registered Company Number

2086358

## Professional Advisors

### Independent Auditors

Blue Spire Limited  
Cawley Priory  
Chichester  
West Sussex  
PO19 1SY

### Bankers

National Westminster Bank Plc  
South Street  
Worthing  
West Sussex  
BN11 3AR

### Solicitors

Miller Parris  
3-9 Cricketers Parade  
Broadwater Street West  
Worthing  
West Sussex  
BN14 8JB

### HR Advisors

Aspiring HR  
4 Churchill Court  
Rustington  
West Sussex  
BN16 3DA



# Trustees Report

The Trustees have pleasure in presenting their annual report for the purposes of the Charities Act 2022 the Companies Act 2006, together with the accounts for the year ended 31 December 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS102), effective 1 January 2019, in preparing the annual report and financial statements of the Charity.

## Our Mission

To support people with learning disabilities to grow their independence, connect with others and create a good life.

## Public Benefit

The Charity’s objects clause as stated in its Articles of Association is:

*“For the benefit of persons with learning disabilities by providing such persons with working facilities in horticulture, agriculture, crafts, equestrianism and other related matters with the aim of assisting such persons to acquire and develop vocational and social skills”.*

In determining how best to pursue these objects the Trustees have had regard to the Charity Commission’s guidance on public benefit, specifically when making decisions or reviewing the Charity’s aims and objectives and in developing plans for the future.

In accordance with our objects, Ferring Country Centre benefits people with learning disabilities in the West Sussex area. This benefit is met by our Day Service and Riding Therapy offer, which are in turn supported by our income generating and fundraising activities.

## Structure, Governance and Management

Ferring Country Centre is a charitable company limited by guarantee, incorporated on 31 December 1986, and registered as a charity on the 20 July 1987. It is governed by the Memorandum and Articles of Association of the charitable company and is controlled by a Board of Trustees whose members are elected at the Annual General Meeting and are Directors for the purposes of company law and Trustees for the purposes of charity law.

## Trustees

Ferring Country Centre has a Board of Trustees, who all bring their own knowledge, skills and passion to benefit the Charity. The Board elects its Chair on an annual basis. No one joined or left the board during 2024, and our Trustee head count remains at eight.

Trustees are recruited as and when a need is identified, with an emphasis on ensuring an appropriate skill set amongst the membership. The recruitment process requires potential Trustees to submit their Curriculum Vitae to the Chair of the Board. A selection process consisting of an informal visit and interview is undertaken and appointment to the Board is confirmed by the existing members and ratified at the following AGM. All new Trustees undertake an induction programme ensuring that they are aware of their legal obligations under charity and company law. They receive copies of Ferring Country Centre’s Memorandum and Articles of Association and the Charity Commission Booklet “CC3 The Essential Trustee”. The organisational Conflict of Interest policy requires all Trustees to complete the Conflict of Interest, Related Party Transaction Declaration form.



# Trustees Report

The Board of Trustees normally meets four times per annum, with meetings running in line with the financial quarters. Board Meetings follow an agreed agenda with various standing matters, including management accounts, risk, health and safety, review of existing policies and adoption of new policies.

During 2024 the Finance Committee was formed, being a sub-group of the board who meet quarterly ahead of the full Trustee Meeting. The purpose of this committee is to commit time to this important topic away from the main meeting, taking time to scrutinize results and given due consideration and discussion to financial planning. Besides this other sub-groups and additional meetings are set up as and when necessary.

During 2024 we continued to meet using a hybrid meeting format, with those able to attend in person doing so and those not able to do so joining virtually using a Microsoft 365 Teams link.

Our AGM was held in person in June 2024, at which in accordance with the Articles of Association, one-third of the Trustees are required to retire, but are eligible for re-election.

Decision making is undertaken by the Trustees at Board Meetings following briefings and discussions. The Board appoints a team of senior leaders; day-to-day leadership and management of the Charity is delegated to the Chief Executive Officer (CEO) and then through the post holder to the Leadership Team.

## Remuneration of Key Personnel

The Board of Trustees annually reviews the CEO's salary. The CEO, Chairperson and Treasurer review all other salary rates, these are generally implemented in April each year.

As a service-delivery organisation our brilliant and committed staffing team is our most important asset. Consistently delivering a high standard of support and customer service our team are highly valued; this is demonstrated through our commitment to maintaining our status as a Living Wage Foundation Employer. We are extremely proud to be Living Wage employer and will continue to maintain our membership for the long term, meaning that we pay a true Living Wage to our team beyond the rate set by the Government.

It is important that we remain competitive as an employer, to ensure this we review our staff remuneration packages annually. We offer a good range of employee benefits including a salary sacrifice pension scheme, death in service benefit and an employee assistance programme.

## Equal Opportunities

Ferring Country Centre is committed to ensuring that all job applicants and employees are treated fairly and valued regardless of age, disability, gender (including transgender and gender reassignment), race, colour, nationality, ethnic or national origin, marital status or civil partnership, responsibility for dependents, sexual orientation, pregnancy or maternity, age, trade union activity, political or religious, agnostic or atheist beliefs and (unrelated to the post) criminal convictions and are not disadvantaged by unjust conditions or requirements. This principle applies to recruitment, promotion, training, benefits, and facilities. Ferring Country Centre meets its legal obligations and promotes the spirit of equal opportunity in all fields.





# Trustees Report

## Risks

The Trustees and Management of Ferring Country Centre have given due thought and consideration to the major risks to which the Charity may be exposed and have systems in place which are designed to mitigate those risks. This includes a risk management register and a business continuity plan, both of which are reviewed on a regular basis. Risk is an agenda item and discussed at all Trustee Meetings.

Inflation and high costs have continued to impact throughout 2024 and this is likely to continue for the foreseeable future, resulting in sustained financial pressure. This position continues to be mitigated by robust cost controls and ongoing income growth. A significant portion of our income is through our day opportunities contract with WSCC, which has been renewed during 2024 for a contract period of three years, with the possibility of a one-year extension. This new contract period alongside good governance mitigates the risk.

## Relationships with other organisations

Relationships are key to our ongoing success; throughout 2024 we have continued to work with businesses and other organisations within both our local community and the learning disabilities community. These relationships bring opportunities to the people we support, Ferring village and our wider community, as well as our whole Centre.

We have further developed our relationships with Worthing Mencap, Guild Care, Superstar Arts and The Aldingbourne Trust. With them we share a goal of supporting people with learning disabilities to lead the lives they want to.

Throughout the year we worked alongside Oak Grove College, attending their transition evenings and welcoming their students to our site, allowing familiarisation for those who may wish to access our service once they have finished school.

We continue to work well with WSCC. The award of the new contract has resulted in strengthening relationships with our commissioners, with all parties having a deep understanding of the challenges faced by each individual organisation and working collaboratively to find agreeable solutions.

2024 was the second year Ferring Country Centre hosted the Apulstock Festival, this was again a one-day music festival with the option for overnight camping. The festival is designed to be accessible to people with learning disabilities, along with the wider community. The event was a great success, and the relationship will continue into 2025.

We were privileged to receive a visit from the High Sheriff of West Sussex, Philippa Gogarty in July.

We enjoy being part of the Ferring village community. We have continued to participate in a range of community events and were delighted to both participate in and benefit from the inaugural St Andrew's Church Christmas Tree Festival. We have developed our relationship with the parish council and have hosted a visit for some of the councillors, enabling them to see the work we do firsthand.

We welcomed corporate volunteers from a wide range of organisations who generously gave their time to support our work. We benefited from 18 days throughout the year.



# Trustees Report

## Our Centre

The core purpose of our organisation is to empower the people we support to live the life they wish to. This is achieved through the provision of a safe and supportive environment in which they feel purposeful, valued and are enabled to achieve and thrive. Our model offers a blended approach offering training, therapeutic and work-type activities. Our annual programme is developed with a focus on the wishes and needs of those we support whilst ensuring that it is fulfilling and engaging for all who attend.

We continue to offer a range of placements with referrals mainly being made through WSCC. We additionally offer placements on a private basis and have ad-hoc arrangements in place with neighbouring local authorities.

We focus on a cycle of continuous improvement, whether this is of our services or our facilities. It is paramount that any improvement or development made is influenced by the people we support. To achieve this we actively listen and engage, utilising in the main our Ferring Ambassadors.

Our person-centred approach ensures that every person who accesses our services has in place an individual support plan, detailing their needs, wants and wishes, alongside agreed outcomes they wish to accomplish.

Our approach to good support focuses on education, empowerment and enablement, understanding each individual's skills and abilities and how these can be developed in order to achieve their aspirations whilst overcoming any barriers experienced along the way.

Ferring Country Centre remains agile in its approach in order to achieve sustainable success, flexing the services we offer to meet the needs and demands of those who access our services and our wider customer base. The essence of our existence is the people we support who live with a learning disability, our decision-making centres on their needs and wishes. However, there is a significant need for us to generate funds to support our work and this is achieved through enterprise and fundraising. These two distinct areas of our organisation are co-dependent, without each other the organisation would not be able to fulfil its purpose.

Our organisation is split into six operational areas: Support, Garden Centre, Dales Farm, Riding School, Rangers Café and the Visitors Centre. All of these areas are supported by the administration, maintenance, fundraising and finance functions.

Our departments offer a varied range of activities to the people we support; Dales Farm offering opportunities to work with a wide range of animals learning animal husbandry skills, Riding School offering horsemanship skills, Rangers Café offering hospitality skills, Visitor Centre offering customer service skills and Maintenance offering the opportunity to develop grounds and maintenance skills. Additionally, the Support Team is responsible for the Day Service Centre, which benefits from three classrooms, a review room, a sensory space, dining room and commercial kitchen. These spaces are used to deliver a varied programme of activities, which includes the production of cakes which are sold in Rangers Café. The team also have other dedicated Day Service areas around the site, which incorporate the pétanque terrain, allotment, farm classroom and the woodwork workshop.



# Trustees Report

Our weekly programme offers both development and therapeutic activities, including music, sing and sign, yoga, literacy, numeracy, fitness and many more.

We are committed to providing a high standard of facilities to everyone who utilises our services, we continually update and upgrade our site ensuring that we are providing a safe and welcoming environment.

Adults and children with learning and/or physical disabilities can experience horse riding through our riding therapy sessions, which are delivered by our Riding School Team throughout the week. These sessions provide both a physical and psychological benefit to the rider.

Our site based in the lovely village of Ferring is home to Dales Farm and Rangers Café, which alongside the Riding School, Visitor Centre and Garden Centre are all open to the public seven days a week. We enjoy welcoming visitors to our Centre, sharing not only our wonderful facilities but also to show case our work supporting people with learning disabilities, bringing the wider benefit of social inclusion alongside income generation. The positive interactions between those we support and the public, enabled through our model are key to our success; barriers are broken down and our inclusive environment in which we embrace the fact we are all unique, assists everyone to have a greater awareness of and compassion towards people living with a learning disability.

We benefit from a fantastic team of 103 volunteers. Each giving their time, experience, skills and knowledge to our organisation. We are sincerely appreciative of their ongoing support and dedication. We are pleased to be able to offer young volunteer opportunities, mainly during the weekends for young people between the ages of 12 and 17, often gaining their first experience of working with horses or farm animals.

## Site Development

The main site development that took place in 2024 was the redevelopment and installation of the jumping pillow. This has included the addition of a shelter which is shared between the infamous FCC red tractor and a seating area for the jumping pillow. Additionally the duck enclosure was finished and put into use, and the new chicken enclosure reached the design stage.

Additional funding was secured for the long-awaited fitness and drama studio, resulting in the position that we were ready to start the build. However further delays were experienced due to a building regulation requirement for a fire hydrant to be fitted within our site. The hydrant work was agreed at the end of the year, but would not be undertaken until 2025.





# Trustees Report

## Fundraising and Finance

2024 was another challenging financial year for Ferring Country Centre, impacted significantly by the external economic environment including a 9.7% rise in the National Living Wage.

Fundraising was a mixed bag during 2024. We had significant success with our grants and trust applications, working alongside our external bid writer. We secured three grants towards the studio project worth £60k, some of which will not be realised until 2025. Other fundraising income was disappointing, with an overall decrease in funds during the year despite our investment in a dedicated fundraising post. On reflection our approach needed to be refined, we started with a broad ask, rather than focusing on one specific area of fundraising.

During the year we changed our accounting software package, transitioning during the summer from Sage to Xero. This has allowed for improvements and efficiency within the finance function.

We continue to be pragmatic in our decision making, saving where possible but spending when required.

We have ended 2024 in a deficit position, this has been impacted by high depreciation, significant increases to salary costs and rising supplier costs and minimal income growth. It has been a challenging year financially, however, we must acknowledge that despite this we remain in a stable financial position with significant reserves and a strong balance sheet.



# Trustees Report

## Plans for the Future - 2025 and beyond

Change remains constant in both the external environment and within our Centre. We will continue to flex accordingly as our journey progresses.

Our key focus for 2025 will be strategic planning, as we look forward to a new five-year strategic period taking us from 2026 to 2030.

2026 marks our 40<sup>th</sup> Anniversary and, whilst looking to the future, we must celebrate this milestone, taking stock of everything Ferring Country Centre has achieved during its life thus far.

Our contract for the provision of group services with WSCC is a three-year contract with the option for a one year extension. This means as a minimum the contract will run to the end of June 2027, which provides us with an element of certainty for the immediate future. We will continue to work closely with other providers to secure an agreeable contract for the provision of One-to-one services.

Our relationships with our partners grew during 2024, and we are excited about how these will continue to develop in the future. There is great strength in partnership working.

We continue to review and develop the services we offer to the people we support, ensuring that we are influenced by their needs, wants and wishes as we continue to move through our cycle of continuous improvement. Out-of-hour activities will continue, and we will look forward to expanding our seasonal events under the guidance of our Ambassadors.

Financial performance will remain paramount, as we work hard to move from a position of deficit to a position of surplus in the coming years. External factors have influenced our timeline, and whilst we had anticipated that we would breakeven by the end of 2025, it is likely that it will be another year of deficit, albeit significantly reduced. As a service delivery organisation 67% of our annual expenditure relates directly to employment costs. It is important that we maintain our Real Living Wage Employer status, and beyond this that our salaries and benefits enable us to remain competitive as an employer. We will remain prudent in our financial management, focusing on minimising the impact of rising costs and seeking efficiencies. We must, however, be mindful that this does not adversely impact on our services or our site.

Our new website will be ready and launched in the early part of the year, improving our online presence and enhancing customers' online shopping experience.

2025 will see the fitness and drama studio project come to fruition. The building is scheduled to be completed in June. This space will be a fabulous addition for the Centre, providing a suitable and accessible space for a range of well-being and therapeutic activities.

Those we support continue to be our motivation; we will work rigorously to empower and enable them to live the life they want. We will do this by ensuring that the goals and aspirations of everyone who accesses our services are regularly reviewed, we will provide opportunities for their voices to be heard and therefore influence the future of Ferring Country Centre.



# Trustees Report

We are excited about the future, about the benefits of strong partnership working and about the difference we can make. We are inspired by the people we support and work alongside on a daily basis, the positivity and determination they demonstrate is infectious and we are so privileged to share our organisational journey with them.

And, finally, this Report would not be complete without a very special 'thank you' to Hannah Tombs, our excellent CEO. Throughout 2024 Hannah and her team have delivered first class day services to adults with learning disabilities and have provided them and the visiting public with excellent facilities. During this time Hannah has also successfully completed the renewal of our core day services contract. Very well done, Hannah. With your leadership the future is bright indeed.

## Statement of Trustees Responsibilities

The Trustees (who are also directors of Ferring Country Centre Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2019 (FRS 102).
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.





# Trustees Report

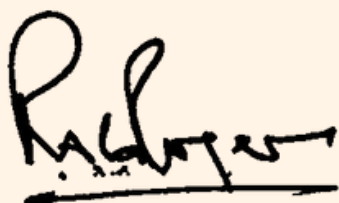
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Appointment of Auditors

Auditors will be appointed via a tender process in the summer period of 2025, a resolution proposing this will be put forward at the Annual General Meeting of the Charity.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

Approved by the Trustees and signed on their behalf.



Robert A G Rogers  
Trustee – Chairman

Date: 19<sup>th</sup> June 2025



# Independent Auditor's Report

## Independent Auditor's Report to the Members of Ferring Country Centre Limited

### Opinion

We have audited the financial statements of Ferring Country Centre Limited (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# Independent Auditor's Report

## Independent Auditor's Report to the Members of Ferring Country Centre Limited (Continued)

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the report of the trustees, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to [prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:



# Independent Auditor's Report

## Independent Auditor's Report to the Members of Ferring Country Centre Limited (continued)

Based on our understanding of the Charity and the sector in which it operates, we identified the principal laws and regulations that directly affect the financial statements to be the Charities Act, Companies Act, and Employment Act. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

In addition, the Charity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. There is a limitation to areas most likely to have such an effect. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any.

Audit procedures performed by the engagement team included:

- Enquiry of management, those charged with governance around actual and potential litigation and claims;
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for> This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Geoffrey Frost BSc(Hons) FCA (Senior Statutory Auditor)  
For and on behalf of Blue Spire Limited, Statutory Auditor

Cawley Priory  
South Pallant  
Chichester  
West Sussex  
PO19 1SY

Date 8 July 2025

# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Statement of Financial Activities (including Income and Expenditure Account)

	Note	Unrestricted Funds General £	Designated £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	1	20,948	-	40,501	61,449	87,081
Other trading activities	2	11,338	-	5,697	17,035	13,029
Investments	3	28,114	-	-	28,114	23,536
Charitable activities	4	1,996,416	-	483	1,996,899	1,945,397
Other	5	58	-	-	58	20,974
<b>Total</b>		<u>2,056,874</u>	<u>-</u>	<u>46,681</u>	<u>2,103,555</u>	<u>2,090,017</u>
<b>EXPENDITURE ON:</b>						
Raising funds	6	4,044	-	-	4,044	672
Charitable activities	7	2,255,202	-	3,432	2,258,634	2,207,092
<b>Total</b>		<u>2,259,246</u>	<u>-</u>	<u>3,432</u>	<u>2,262,678</u>	<u>2,207,764</u>
<b>Net Income/(Expenditure)</b>		(202,372)	-	43,249	(159,123)	(117,747)
<b>Transfer between funds</b>	17,18	<u>96,094</u>	<u>(96,113)</u>	<u>19</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(106,278)	(93,113)	43,268	(159,123)	(117,747)
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward	17	<u>978,393</u>	<u>2,267,115</u>	<u>29,596</u>	<u>3,275,104</u>	<u>3,392,851</u>
Total funds carried forward	17	<u>872,115</u>	<u>2,171,002</u>	<u>72,864</u>	<u>3,115,981</u>	<u>3,275,104</u>

None of the charity's other activities were acquired or discontinued during the above two financial years.

The charity has no recognised gains or losses other than those dealt with in the statement of financial activities.



# Financial Statements

for the year ended 31<sup>st</sup> December 2024

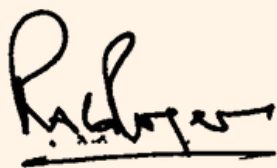
## Balance Sheet as at 31 December 2024

		2024		2023	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	12		2,171,002		2,267,115
<b>CURRENT ASSETS</b>					
Stock of goods for resale		33,306		13,722	
Debtors	13	188,526		62,305	
Cash at hand and in bank		897,890		1,060,282	
<b>Total current assets</b>		<u>1,119,722</u>		<u>1,136,309</u>	
<b>CURRENT LIABILITIES</b>					
Creditors: amounts falling due within one year	14	<u>174,743</u>		<u>128,320</u>	
<b>Net current assets/(liabilities)</b>			<u>944,979</u>		<u>1,007,989</u>
<b>Net assets/(liabilities)</b>			<u>3,115,981</u>		<u>3,275,104</u>
<b>THE FUNDS OF THE CHARITY</b>					
<b>Restricted funds</b>	17		72,864		29,596
<b>Unrestricted funds</b>					
Fixed Asset reserve	17	2,171,002		2,267,115	
Designated funds	17	-		-	
General funds	17	<u>872,115</u>		<u>978,393</u>	
<b>Total unrestricted funds</b>			<u>3,043,117</u>		<u>3,245,508</u>
<b>Total charity funds</b>	17		<u>3,115,981</u>		<u>3,275,104</u>

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

The accompanying notes form part of these accounts.

Approved by the trustees 19th June 2025 and signed on their behalf.



Robert A G Rogers  
Trustee - Chairperson

Ferring Country Centre Limited  
Registered charity no.: 297286  
Registered company no.: 02086358



# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Statement of Cash Flows

	£	2024	£	£	2023	£
<b>Net cash flow from operating activities (see below)</b>			(96,197)			20,320
<b>Cash flow from investing activities</b>						
Payments to acquire tangible fixed assets	(94,309)			(73,551)		
Proceeds on disposal of tangible fixed assets	-			9,167		
Interest received	28,114			23,536		
<b>Net cash flow from investing activities</b>			(66,195)			(40,848)
<b>Net increase/(decrease) in cash and cash equivalents</b>			(162,392)			(20,528)
<b>Cash and cash equivalents at 1 January 2024</b>			1,060,282			1,080,810
<b>Cash and cash equivalents at 31 December 2024</b>			897,890			1,060,282
<b>Cash and cash equivalents consist of:</b>						
Cash at bank and in hand			897,890			1,060,282
<b>Cash and cash equivalents at 31 December 2024</b>			897,890			1,060,282
<b>Reconciliation of net income to net cash flow from operating activities</b>						
<b>Net income for the year</b>			(159,123)			(117,747)
<b>Adjusted for:</b>						
Interest receivable	(28,114)			(23,536)		
Depreciation and impairment of tangible fixed assets	190,114			194,158		
Loss/(profit) on disposal of tangible fixed assets	308			(7,676)		
Decrease/(increase) in stock	(19,584)			1,091		
Decrease/(increase) in debtors	(126,221)			6,244		
Increase/(decrease) in creditors	46,423			(32,214)		
			62,926			138,067
			(96,197)			20,320



## Financial Statements for the year ended 31<sup>st</sup> December 2024

### Accounting Policies

#### General information, scope and basis of the financial statements

Ferring Country Centre Limited is a private company, limited by guarantee, incorporated in England with the company number 02086358. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office and principal place of business is Rife Way, Ferring, Worthing, West Sussex, BN12 5JZ and its operations are outlined in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

#### Incoming Resources Policy Notes

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Income from trading activities include income earned from fundraising events and trading activities to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the Charity has entitlement after any performance conditions have been met, it is probable that income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets such as cash deposits and includes interest received. Interest income is recognised using the effective interest method, where material.

#### Resources Expended Policy Notes

All expenditure is accounted for on an accruals basis and have been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

#### *Staff costs, support costs and governance costs*

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. Staff costs have been allocated between costs of raising funds, charitable activities and governance costs on the basis of time spent by staff. Support costs cannot be directly attributed to particular headings and have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Support costs have been allocated to charitable activities on the best estimate of the use of those resources.

Governance costs are costs associated with the general running of the charity as opposed to the day to day activities. Governance costs have been allocated to the cost of charitable activities on the basis they form part of carrying out those activities.

#### *Allocation of support costs and governance costs*

Support costs and governance costs are allocated to the different activities within expenditure on charitable activities on the basis of the number of clients involved in each activity.

#### Employee benefits

When employees have rendered service to the Charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for the service.

# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Accounting Policies

### Pension Costs

The Charity operates defined contribution pension schemes. Contributions to the scheme are charged to the statement of financial activities on a payable basis.

### Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease

### VAT

The Charity is registered for VAT and operates on a partial exemption basis. Costs are recorded inclusive of VAT within the SoFA where they relate to exempt supplies with other irrecoverable amounts expensed as they arise.

### Taxation

The Charity is considered to pass the tests set out in sections 466 to 493 Corporation Tax Act 2010 (CTA 2010), as such no income tax is payable on the charity's activities.

### Fixed Asset Policy Notes

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Assets in the course of construction	- nil
Freehold buildings	- 3.33%-5% per annum on cost
Freehold land	- nil
Plant and machinery	- 25% per annum on cost
Fixtures, fittings & equipment	- 25% per annum on cost
Motor vehicles	- 25% per annum on reducing balance basis

### Stock

Stock of plants, associated materials and gift shop items for resale are shown in the balance sheet at the lower of cost and net realisable value.

Quantities of resources such as seeds, compost, animal feed, animal medicine and office stationery are purchased when required. Any balance of such items on hand at the accounting date are negligible and have not been valued or shown as stock.

### Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded a transaction price. Any losses arising from impairment are recognised in expenditure.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Funds Structure Policy Notes

#### Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the note 17 of these financial statements.

#### Unrestricted funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.



# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Notes to the Financial Statements

### 1. Donations and Legacies

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £
Donations	20,948	-	-	20,948
Legacies	-	-	-	-
Grants	-	-	40,501	40,501
	20,948	-	40,501	61,449

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2023 Total Funds £
Donations	32,392	-	22,689	55,081
Legacies	24,000	-	-	24,000
Grants	-	-	8,000	8,000
	56,392	-	30,689	87,081

### 2. Other trading activities

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £
Fundraising event income	10,143	-	5,697	15,840
Other fundraising income	1,195	-	-	1,195
	11,338	-	5,697	17,035

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2023 Total Funds £
Fundraising event income	1,914	-	-	1,914
Other fundraising income	11,115	-	-	11,115
	13,029	-	-	13,029





# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Notes to the Financial Statements

### 3. Investments

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £
Bank interest	28,114	-	-	28,114
	28,114	-	-	28,114

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2023 Total Funds £
Bank interest	23,536	-	-	23,536
	23,536	-	-	23,536

### 4. Income from charitable activities

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £
Services to beneficiaries	1,120,679	-	483	1,121,162
Riding School and Riding Therapy	227,320	-	-	227,320
Horticulture	91,861	-	-	91,861
Catering Services	378,563	-	-	378,563
Small Animal Farm	148,613	-	-	148,613
Shop Sales	29,380	-	-	29,380
	1,996,416	-	483	1,996,899

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2023 Total Funds £
Services to beneficiaries	1,122,088	-	-	1,122,088
Riding School and Riding Therapy	211,960	-	-	211,960
Horticulture	85,429	-	-	85,429
Catering Services	377,515	-	-	377,515
Small Animal Farm	113,264	-	-	113,264
Shop Sales	35,141	-	-	35,141
	1,945,397	-	-	1,945,397



# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Notes to the Financial Statements

### 5. Other incoming resources

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £
Friends of Ferring Country Centre	58	-	-	58
Insurance claims	-	-	-	-
Profit on disposal of assets	-	-	-	-
	58	-	-	58

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2023 Total Funds £
Friends of Ferring Country Centre	30	-	-	30
Insurance claims	13,269	-	-	13,269
Profit on disposal of assets	7,675	-	-	7,675
	20,974	-	-	20,974

### 6. Raising Funds

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £
Fundraising costs	4,044	-	-	4,044
	4,044	-	-	4,044

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2023 Total Funds £
Fundraising costs	672	-	-	672
	672	-	-	672

### 7. Expenditure on charitable activities

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £
Direct costs	220,190	-	664	220,854
Personnel costs	479,991	-	-	479,991
Depreciation	-	-	-	-
Support costs (see note 8)	1,555,021	-	2,768	1,557,789
	2,255,202	-	3,432	2,258,634

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2023 Total Funds £
Direct costs	251,467	-	6,229	257,696
Personnel costs	456,784	-	-	456,784
Depreciation	60,375	-	-	60,375
Support costs (see note 8)	1,397,911	-	34,326	1,432,237
	2,166,537	-	40,555	2,207,092

# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Notes to the Financial Statements

### 8. Support costs

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £
Staffing costs	994,120	-	232	994,352
Premises costs	206,625	-	2,308	208,933
Governance and administrative costs	126,476	-	-	126,476
Depreciation	190,115	-	-	190,115
Disposal of fixed assets	308	-	-	308
Client costs	16,983	-	228	17,211
Legal and professional fees	20,394	-	-	20,394
	1,555,021	-	2,768	1,557,789

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2023 Total Funds £
Staffing costs	913,984	-	-	913,984
Premises costs	210,219	-	34,326	244,545
Governance and administrative costs	102,909	-	-	102,909
Depreciation	133,783	-	-	133,783
Disposal of fixed assets	-	-	-	-
Client costs	21,762	-	-	21,762
Legal and professional fees	15,254	-	-	15,254
	1,397,911	-	34,326	1,432,237

### 9. Auditors' remuneration

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £
Audit	5,250	-	-	5,250
Payroll services	1,890	-	-	1,890
	7,140	-	-	7,140

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2023 Total Funds £
Audit	5,250	-	-	5,250
Payroll services	1,800	-	-	1,800
	7,050	-	-	7,050



# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Notes to the Financial Statements

### 10. Wages and salary costs

	2024 Total Funds £	2023 Total Funds £
Gross wages	1,265,254	1,187,916
Employer's national insurance costs (net of employment allowance)	82,033	66,754
Pension costs	84,895	72,814
Redundancy / Termination payments - Full and final settlement	5,732	7,170
	<u>1,437,913</u>	<u>1,334,654</u>
	<b>2024</b>	<b>2023</b>
Staff numbers:		
Average head count	<u>79</u>	<u>82</u>
Analysed by function:		
Riding School (Inc RTU)	7	6
Horticulture	3	3
Cafe, Shop, Farm and Visitor Centre	34	35
Day Service	26	29
Premises	5	4
Management and administration	<u>5</u>	<u>5</u>
	<u>79</u>	<u>82</u>
Calculated on a full-time equivalent basis, analysed by function:		
Riding school (Inc RTU)	4	3
Horticulture	2	2
Cafe, Shop, Farm and Visitor Centre	11	12
Day Service	21	20
Premises	3	4
Management and administration	<u>7</u>	<u>7</u>
	<u>48</u>	<u>48</u>

During the year under review one employee (2023: One employee) had emoluments (excluding employer pension costs) above £60,000 in the range £60,000-£70,000.

#### Defined contribution pension scheme

The Charity operates a defined contribution pension scheme for its employees. Employer contributions to the scheme during the year under review amounted to £84,895 (2023: £72,814) with £7,316 (2023: £6,868) payable at the balance sheet date in respect of employer and employee contributions. Pension costs are allocated to charitable activities and support costs on the basis of the activities the employee is involved in.

### 11. Related party transactions

No trustee received any remuneration from employment or other benefits with the charity during the year under review nor the comparative year.

During the year under review 5 (2023: 6) members of the charity's staff, identified as key management personnel, received employee benefits totalling £219,373 consisting of salary, employer's national insurance and employer's pension contributions (2023: 215,521 consisting of salary, termination payments, employer's national insurance and employer's pension contributions).

The charity reimbursed expenses and met costs on behalf of key management personnel incurred during the fulfilment of their responsibilities in the year totalling £1,256 (2023: £1,295). The Charity's key management personnel are included in the group life assurance plan for employees.

No donations were received from the charity's trustees without conditions attached and donations totalling £62 were received from the charity's trustees in respect of the dance/drama studio.

During the year one child (2023: four children) of key management personnel were employed on a part time basis and received employee benefits totalling £578 (2023: £6,177). In addition two other family members of key management personnel were contracted for various duties across the site and were paid £3,888 in total (2023: nil)

There were no other transactions with related parties that require disclosure in the financial statements.



# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Notes to the Financial Statements

### 12. Fixed assets

	Assets in the course of construction £	Land & Buildings £	Plant & Machinery £	Fixtures, Fittings & Equipment £	Motor Vehicles £	TOTAL £
<i>Cost</i>						
At 1 January 2024	3,413	3,328,545	320,282	323,985	32,785	4,009,010
Additions	28,846	14,228	-	51,235	-	94,309
Disposals	-	-	(9,171)	(3,787)	-	(12,958)
At 31 December 2024	32,259	3,342,773	311,111	371,433	32,785	4,090,361
<i>Depreciation</i>						
Accumulated at 1 January 2024	-	1,245,000	266,698	203,792	26,405	1,741,895
Charge for the year	-	101,687	28,690	58,142	1,595	190,114
On disposals	-	-	(8,863)	(3,787)	-	(12,650)
At 31 December 2024	-	1,346,687	286,525	258,147	28,000	1,919,359
Net book value at 31 December 2024	32,259	1,996,086	24,586	113,286	4,785	2,171,002
Net book value at 31 December 2023	3,413	2,083,545	53,584	120,193	6,380	2,267,115

### 13. Debtors

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<i>Within one year</i>					
Trade debtors	109,898	-	-	109,898	664
Prepayments and accrued income	76,688	-	-	76,688	61,641
Other debtors	1,940	-	-	1,940	-
	188,526	-	-	188,526	62,305

### 14. Creditors

	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<i>Within one year</i>					
Trade creditors	35,117	-	-	35,117	22,494
Other taxes and social security costs	23,799	-	-	23,799	22,491
VAT Payable	57,454	-	-	57,454	62,085
Accruals and deferred income	58,353	-	-	58,353	21,026
Other creditors	20	-	-	20	224
	174,743	-	-	174,743	128,320



# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Notes to the Financial Statements

### 15. Commitments under operating leases

At 31 December the charity had total minimum lease payments under operating leases in respect of vehicles which expire as follows:

In less than one year

Later than one year and not later than two years

2024 Total Funds £	2023 Total Funds £
2,452	2,805
-	-
<u>2,452</u>	<u>2,805</u>

Total lease payments in relation to vehicles recognised as an expense in the year were £6,238

At 31 December the charity had total minimum lease payments under operating leases in respect of office equipment which expire as follows:

In less than one year

Later than one year and not later than two years

Later than two years and not later than five years

2024 Total Funds £	2023 Total Funds £
7,083	7,512
5,796	7,083
11,592	17,388
<u>24,471</u>	<u>31,983</u>

### 16. Analysis of net assets between funds

	Unrestricted General £	Unrestricted Fixed Asset £	Unrestricted Designated £	Restricted Funds £	2024 Total Funds £
Tangible assets	-	2,171,002	-	-	2,171,002
Current assets	1,046,858	-	-	72,864	1,119,722
Current liabilities	(174,743)	-	-	-	(174,743)
	<u>872,115</u>	<u>2,171,002</u>	<u>-</u>	<u>72,864</u>	<u>3,115,981</u>
	Unrestricted General £	Unrestricted Fixed Asset £	Unrestricted Designated £	Restricted Funds £	2023 Total Funds £
Tangible assets	-	2,267,115	-	-	2,267,115
Current assets	1,106,713	-	-	29,596	1,136,309
Current liabilities	(128,320)	-	-	-	(128,320)
	<u>978,393</u>	<u>2,267,115</u>	<u>-</u>	<u>29,596</u>	<u>3,275,104</u>



# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Notes to the Financial Statements

### 17. Analysis of net movement in funds

	Year ended 31 December 2024				
	Total funds brought forward £	Total incoming resources £	Total resources expended £	Transfer between funds £	Total funds carried forward £
<i>Restricted funds</i>					
Cafe	464	-	-	-	464
Catering	585	-	-	-	585
Client	4,734	-	(228)	-	4,506
Farm	94	6,509	-	-	6,603
Horticulture	4,091	-	(1,445)	-	2,646
RTU	4,818	1,200	(664)	-	5,354
Woodwork workshop	1,396	50	-	-	1,446
Dance and drama studio	6,000	38,770	-	-	44,770
Other restricted funds	7,414	152	(1,095)	19	6,490
	<u>29,596</u>	<u>46,681</u>	<u>(3,432)</u>	<u>19</u>	<u>72,864</u>
<i>Unrestricted funds</i>					
Fixed Asset reserve	2,267,115	-	-	(96,113)	2,171,002
	<u>2,267,115</u>	<u>-</u>	<u>-</u>	<u>(96,113)</u>	<u>2,171,002</u>
Designated funds - The Charity's trustees have designated funds for the following purpose:					
	-	-	-	-	-
Total designated funds	-	-	-	-	-
General reserves	978,393	2,056,874	(2,259,246)	96,094	872,115
Total unrestricted funds	<u>3,245,508</u>	<u>2,056,874</u>	<u>(2,259,246)</u>	<u>(19)</u>	<u>3,043,117</u>
Total funds	<u>3,275,104</u>	<u>2,103,555</u>	<u>(2,262,678)</u>	<u>-</u>	<u>3,115,981</u>

	Year ended 31 December 2023				
	Total funds brought forward £	Total incoming resources £	Total resources expended £	Transfer between funds £	Total funds carried forward £
<i>Restricted funds</i>					
Cafe	464	-	-	-	464
Catering	585	-	-	-	585
Client	3,349	9,929	(6,788)	(1,776)	4,734
Farm	12,078	4,493	(16,477)	-	94
Horticulture	5,200	85	(1,194)	-	4,091
RTU	8,901	916	(4,999)	-	4,818
Woodwork workshop	1,396	-	-	-	1,396
Dance and drama studio	-	6,000	-	-	6,000
Other restricted funds	9,265	9,266	(11,117)	-	7,414
	<u>41,238</u>	<u>30,689</u>	<u>(40,555)</u>	<u>(1,776)</u>	<u>29,596</u>
<i>Unrestricted funds</i>					
Fixed Asset reserve	2,389,213	-	-	(122,098)	2,267,115
	<u>2,389,213</u>	<u>-</u>	<u>-</u>	<u>(122,098)</u>	<u>2,267,115</u>
Designated funds - The Charity's trustees have designated funds for the following purpose:					
	-	-	-	-	-
Total designated funds	-	-	-	-	-
General reserves	962,400	2,059,328	(2,167,209)	123,874	978,393
Total unrestricted funds	<u>3,351,613</u>	<u>2,059,328</u>	<u>(2,167,209)</u>	<u>1,776</u>	<u>3,245,508</u>
Total funds	<u>3,392,851</u>	<u>2,090,017</u>	<u>(2,207,764)</u>	<u>-</u>	<u>3,275,104</u>

# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Notes to the Financial Statements

### Description of funds

Cafe	Funds received to support the Charity's Cafe which is open to the General Public as well as providing training and skills for our Day Service Customers.
Catering	Funds received to support the Charity's Catering Department providing the equipment that enables our Day Service Customers to learn and develop catering skills.
Client	Funds received to support the Charity's Day Service Customers and enable them to learn and develop their skills that they can use in every day life.
Farm	Funds received to support the Charity's Dales Farm; allowing us to enhance the facilities to provide training and opportunities to our Day Service Customers.
Horticulture	Funds received to support the Charity's Horticultural Department, by providing the tooling and other provisions to enable our Day Service Customers to learn and develop skills.
RTU	Funds received to support the Charity's Riding Therapy Unit to allow us to support our Day Service Customers and the Riders who attend the Centre to ride the horses as beneficial therapy.
Woodwork Workshop	Funds received to support the Charity's Woodwork Workshop allowing us to build, purchase tools and supplies to enable our Day Service Customers in learning woodwork skills.
Dance and drama studio	Funds received to support the Charity's Dance and Drama studio plans to provide our Day Service Customers with increased access and wider experiences.
Other restricted funds	Other funds to support the Charity in other restricted projects.
Fixed asset reserve	Representing the balance of fixed assets held by the charity.

### 18. Transfers between funds

From	To	Unrestricted General £	Unrestricted Fixed Asset £	Unrestricted Designated £	Restricted Funds £
<i>Transfer 1</i>					
Fixed Asset reserve	General reserves	96,113	(96,113)	-	-
		96,113	(96,113)	-	-
Transfer from Fixed Asset reserve to general funds representing the net reduction in fixed assets over the financial year.					
<i>Transfer 2</i>					
General reserves	Client restricted funds	(19)	-	-	19
		(19)	-	-	19
Transfer from general funds to client restricted fund to cover the shortfall.					
		96,094	(96,113)	-	19

### 19. Financial commitments

At the balance sheet date the Charity's trustees had given approval for works to be undertaken for the construction of a new fitness and drama studio though the contract had not been signed. the total committed budget for the works not provided in the financial statements amounted to £177,000 with the majority of costs to be covered by a combination of restricted grants and donations.



# Financial Statements

for the year ended 31<sup>st</sup> December 2024

## Notes to the Financial Statements

### 20. Financial instruments

	2024 Total Funds £	2023 Total Funds £
<i>Financial assets</i>		
Debt instruments measured at amortised cost:		
Trade debtors	109,898	664
	<u>109,898</u>	<u>664</u>
<i>Financial liabilities</i>		
Measured at amortised cost:		
Trade creditors	35,117	22,494
	<u>35,117</u>	<u>22,494</u>

### 21. Comparative statement of financial activities

	Note	Unrestricted General £	Unrestricted Designated £	Restricted Funds £	2023 Total Funds £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	1	56,392	-	30,689	87,081
Other trading income	2	13,029	-	-	13,029
Investments	3	23,536	-	-	23,536
Charitable activities	4	1,945,397	-	-	1,945,397
Other	5	20,974	-	-	20,974
<b>Total</b>		<u>2,059,328</u>	<u>-</u>	<u>30,689</u>	<u>2,090,017</u>
<b>EXPENDITURE ON:</b>					
Raising funds	6	672	-	-	672
Charitable activities	7	2,166,537	-	40,555	2,207,092
<b>Total</b>		<u>2,167,209</u>	<u>-</u>	<u>40,555</u>	<u>2,207,764</u>
<b>Net Income/(expenditure)</b>		(107,881)	-	(9,866)	(117,747)
<b>Transfers between funds</b>	17,18	123,874	(122,098)	(1,776)	-
<b>Net movement in funds</b>		<u>15,993</u>	<u>(122,098)</u>	<u>(11,642)</u>	<u>(117,747)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward	17	962,400	2,389,213	41,238	3,392,851
<b>Total funds carried forward</b>	17	<u>978,393</u>	<u>2,267,115</u>	<u>29,596</u>	<u>3,275,104</u>





**If you would like to know  
more about our work, or  
would like to support us in  
any way please visit:**

**<https://ferringcountrycentre.org/support-us/>**











Ferring Country Centre  
Rife Way  
Ferring  
West Sussex  
BN12 5JZ

T: 01903 245078  
E: [office@ferringcountrycentre.org](mailto:office@ferringcountrycentre.org)  
W: [ferringcountrycentre.org](http://ferringcountrycentre.org)

Charity Number: 297286

---

## A Charity Supporting People with Learning Disabilities

# Ferring Country Centre Limited

REPORT TO THE TRUSTEES

Audit for the year ended 31 December 2024

# Ferring Country Centre Limited

## Report to the trustees

### Contents

---

<b>Introduction and terms of reference</b>	▶	We set out the objectives of our audit, its scope and summarise our findings
<b>Audit status and timetable to completion</b>	▶	We set out any matters required prior to completion of the audit and the timescale for these
<b>Independence</b>	▶	We confirm our independence
<b>Key accounting and audit matters</b>	▶	We discuss audit findings
<b>Adjusted and unadjusted differences</b>	▶	We set out any adjustments made during the course of our audit and any differences which remain unadjusted
<b>Current technical Developments</b>	▶	We set out the current accounting, regulatory and corporate governance developments that are relevant to the charity.

# Ferring Country Centre Limited

## Report to the trustees

### Introduction and terms of reference

---

#### Introduction

- This report summarises the scope of our work and the key audit and accounting matters arising from our audit of the financial statements for the charity, including those matters identified at the planning stage.
- The report is prepared solely for the use of the management and trustees of Ferring Country Centre Limited and should not be shown to any other person without our express permission in writing. We do not accept responsibility for this report to any other person and we hereby disclaim any and all such liability.
- We have substantially completed our audit work in respect of the financial statements for the year ended 31 December 2024 and anticipate issuing an unqualified audit opinion.
- This report covers those matters we believe to be material in the context of our work.

#### Audit scope

The scope of our work, as agreed in our Engagement Letter, was to carry out an audit in accordance with International Standards on Auditing (UK and Ireland) of the charity's financial statements prepared under United Kingdom Generally Accepted Accounting Practice (UK GAAP), Companies Act and the requirements of the Charities SORP.

In addition it was to form an opinion on whether:

- The financial statements give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of the surplus or deficit for the year then ended;
- The financial statements have been properly prepared in accordance with UK GAAP, Companies Act 2006 and the Charities SORP;
- The information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements and in accordance with applicable legal requirements.

We are also required to consider whether:

- Adequate accounting records have been kept by the charity, or returns adequate for our audit have not been received, or
- The financial statements are not in agreement with the accounting records and returns, or
- Certain disclosures of any trustees' remuneration specified by law are not made, or
- We have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

## Ferring Country Centre Limited

### Report to the trustees

## Introduction and terms of reference

---

### Key accounting and audit matters



- Brought Forward; Café operations and potential tax liability

### Materiality and unadjusted differences



- Materiality is considered to be £42,000 for the financial statements as a whole;
- However, we are required to bring to your attention any audit adjustments that we have identified but which management are not proposing to adjust above the clearly trivial figure of £1,500.

### Systems and controls



- As part of our audit procedures we have documented the processes and controls on, and performed walkthrough tests of, the key transaction streams that impact the financial statements.
- We should point out that, as the purpose of the audit is to form an opinion on the charity's financial statements, our examination cannot necessarily be expected to disclose all shortcomings in systems and controls.
- Significant issues which we wish to bring to your attention as a result of the work we have performed are set out on in the relevant section of this report.

### Fraud and error



- We have considered the risk of material misstatement due to fraud and error.
- We have also made enquiries of management and trustees as to whether there has been any fraud or unadjusted error during the period under review. Management and trustees are not aware of any fraud or unadjusted error.



## Ferring Country Centre Limited Report to the trustees

### Audit status and timetable to completion

---

#### Audit status

- We have substantially completed our audit work. This report details our main findings.
- The following key areas remain outstanding in respect of our audit:
  - Sight of final financial statement document inclusive of trustees' report for review and approval.
  - Final review of post year end information.
- Subsequent to the above:
  - Receipt of signed letter of representations.
  - Receipt of signed accounts.

#### Timetable to completion

- The charity's AGM was to be held on 19 June 2025 where the financial statements were approved overall with minor changes with the accounts documents to follow.

# Ferring Country Centre Limited

## Report to the trustees

### Independence

---

Under Auditing and Ethical Standards, we are required as auditors to confirm our independence to “those charged with governance”. In our opinion, and to be confirmed by you, we consider that for these purposes it is appropriate to designate the trustees as those charged with governance.

Our internal procedures are designed to ensure that all partners and professional staff are aware of relationships that may be considered to bear on our objectivity and independence as auditors. The principal statements of policies are set out in our firm-wide guidance. In addition, we have embedded the requirements of the standards in our methodologies, tools and internal training programmes.

The procedures require that audit engagement partners are made aware of any matters which may reasonably be thought to bear on the firm’s independence and the objectivity of the audit engagement partner and the audit staff. This document considers such matters in the context of our audit for the year ended 31 December 2024.

In addition to our audit work we have provided statutory accounts preparation services to the charity. This presents a potential threat to our independence as auditors as, in part, our audit work will be assessing the output of our accounts preparation services. Blue Spire Limited also carry out the provision of payroll services for the entity. Similarly, to statutory accounts preparation this presents a potential independence threat. The payroll service is provided by individuals outside of the audit team and all judgements and decisions are taken by management.

Audit regulations recognise that, with smaller organisations such as your charity, a combination of services is often in the client’s best interests and so long as safeguards are in place no significant threat to audit independence arises. One of these safeguards is the existence of informed management who have been identified by the trustees as Hannah Tombs, Hazel Sheward in addition to Linda Clark. We have discussed those safeguards with management and the chair of trustees and they have agreed that they are sufficient to mitigate any material threat to audit independence arising from the preparation, by us, of the statutory accounts for the charity.

We confirm that the firm complies with the FRC Ethical Standards and, in our professional judgment, is independent and objective within the meaning of those standards

## Ferring Country Centre Limited Report to the trustees

### Key accounting and audit matters

Key audit areas	Description	Auditor response, any recommendations and our conclusion
Café operations and potential tax liability	<p>During the last 3 financial audits we raised a concern around the charity's exposure to corporate tax through its café and assorted other trading activities and provided a backdrop to trading by charities and how a tax charge could be avoided.</p> <p>We discussed this area in detail with management and a representative of those charged with governance with a focus on how the charity should respond to this risk which included:</p> <ul style="list-style-type: none"> <li>• Greater analysis of the relevant income and costs; and</li> <li>• Expansion on the use of the charity's day service customers (beneficiaries) in the operation of these activities where possible.</li> </ul>	<p>From our final review of this operational area we were content a tax charge has not arisen and the area should continue to be monitored and actions taken where a there would be charge to taxation.</p>

## Ferring Country Centre Limited

### Report to the trustees

### Adjusted differences

---

	Statement of financial activities		Balance sheet	
	Expense	Income	Asset	Liability
	£	£	£	£
None				

Please note we have not included adjustments provided by management or those which were agreed and made as part of the accounts preparation

# Ferring Country Centre Limited

## Report to the trustees

### Unadjusted differences – in excess of the clearly trivial figure

	Statement of financial activities		Balance sheet	
	Expense £	Income £	Asset £	Liability £
None				



# Ferring Country Centre Limited

## Report to the trustees

### Current developments

Title	Summary	Impact on the charity
<p><b>Updated guidance from the Charity Commission</b></p>	<p><u>Trustee pay and expenses</u></p> <p>The Charity Commission updated its guidance (25 April 2025) in respect of what can be paid, what should be considered and what should be included in relevant policies.</p>	<p>No specific impact, however useful information.</p>
<p><b>FRS102 and Charities SORP effective 1 January 2026</b></p>	<p>The next edition of the Charities SORP is expected by Autumn 2025 following its current period of consultation. Key changes arising from the revised FRS 102 include:</p> <ul style="list-style-type: none"> <li>• Removal of the distinction between operating and finance leases leading to more asset and liability recognition on the balance sheet with limited exemptions.</li> <li>• Introduction of a five-step revenue recognition model in respect of contracts with customers. This is particularly relevant to charities receiving performance related grants.</li> </ul> <p>Additionally there will be enhanced disclosure requirements within the trustees' report in respect of the charity's impact, volunteers and sustainability.</p> <p>Otherwise there will be changes around heritage assets, accounting for social investments plus other areas of increased clarity.</p>	<p>It is worthwhile considering the position of leases and revenue streams at an early stage to ensure necessary information is held and available for when the new SORP is effective, being accounting years commencing on or after 1 January 2026.</p>