

forward

Annual Report and Accounts Year Ending 31st March 2024

Company No. 2560474





Contents

TRUSTEES ANNUAL REPORT

Message from the Chair	5
Message from the Chief Executive	6
Employment Services	8
Substance Misuse & Wellbeing	11
Recovery Directorate	16
Family and Young People	18
Commissioned Rehabilitative Services	20
Our Campaigns	30
A tribute to Peter McCann (1940–2024)	31

FINANCE REPORT

Message from the Treasurer	33
Financial Highlights - Forward in Numbers	34
Management of Principle Risks and Uncertainties	37
Structure, Governance & Management	39
Statement of Trustees' Responsibilities	42
Independent Auditor's Report	43
Statement of Financial Activities	46
Balance Sheet	47
Cashflow Statement	48
Notes to the Financial Statements	49
Reference and Administrative Details	68





Message from the Chair

Some months ago, I informed my board colleagues of my decision to step down this year as Chairman of The Forward Trust after ten years in the role. In May 2013 I offered to replace my predecessor Michael Wilks who was unwell.

At the time, this was planned to be an interim appointment, pending the recruitment of a permanent successor. I am very grateful for the confidence that my board colleagues have shown in me by allowing me to stay in post for so long!

The decade since has been one of enormous change for the charity. We have changed our name from RAPt – Rehabilitation for Addicted Prisoners Trust – to The Forward Trust. We have merged with three smaller charities: Blue Sky in 2017; Vision Housing a year later; and most recently with Action on Addiction in 2021. Crucially, we have steadily extended and expanded the range and reach of services that we are able to offer our beneficiaries, both in the community and in the criminal justice system.

In 2013 our turnover was approximately £14m and our staff numbered 450. As you will discover elsewhere in this report the Forward Trust income in the year to April 2024 was just short of £40 million, and we now employ over 700 people. This in turns resulted in almost 25,000 receiving treatment help and advice from us. A tremendous achievement that all at Forward Trust can be proud of.

In the body of this report you will find details of all the many services we now provide, but I would like to mention here a couple of significant recent developments. We have extended and deepened our involvement in Wales where we now work in three prisons providing drug treatment, and in the community where we also help clients find accommodation, training and employment.

In another important move, we submitted a tender with Mitie Care and Justice to run a new prison being built in Yorkshire. We learnt in April that our bid was successful and HMP Millsike will open in April 2025. The Forward Trust will be centrally involved in developing and running the resettlement programmes in the prison. This is not only a first for us, it is the first time that a third sector organisation has been “at top table” in running a prison in the UK. It marks an important milestone for this organisation, and will enable us to put thirty years’ experience of working in the criminal justice system to positive use at scale.

Finally, in what should prove to be my last Chairman’s statement, I would like to mention some of my colleagues. Two long serving trustees have left the board this year. David Riddle joined us through the merger with Blue Sky. His experience in the corporate world has been invaluable in building our employment directorate, which has now grown to over 10% of our turnover. He has also chaired our Governance and Quality Assurance subcommittee for many years, ensuring that we consistently meet the highest standards in all our service delivery. We are very grateful for his contribution. We thanked longstanding trustee, Lady Louise Gibbings, for all her work and commitment to The Forward Trust in July, and wished her luck in newfound retirement. How we all miss her! Louise was a founding trustee of the organisation. Her boundless energy, her unwavering commitment to our mission, her deep and sincere empathy with every single one of our clients, whatever their background, are irreplaceable. We will miss her every day, but will strive the harder to continue to keep the spirit she brought to our work burning strongly. And to ensure that happens, we can rely not only on those remaining trustees who have served alongside her for many years, but also on the five new trustees who we have recruited during the year. I know that together they will be more than capable of providing Mike Trace and his excellent executive team with the leadership and guidance they will need as this excellent charity moves into its next chapter.

Hon David Bernstein
Chair of Trustees



Message from the Chief Executive

I am proud to report that the financial year 2023-24 was another successful one for The Forward Trust. We have continued to meet our overall aim of steady growth in service provision, while maintaining operational and financial stability.

Our portfolio of projects increased to more than 70, with an increasing geographical spread across England and, increasingly, Wales. All these services are helping marginalised people to make improvements to their lives through substance misuse and mental health treatment and recovery, finding employment, and securing safe and comfortable accommodation.

With almost 25,000 beneficiaries across the year across all projects, we are also seeing a higher proportion of these clients engaging in meaningful interventions that support them to confront their life challenges, and make transformational changes towards a positive and fulfilling life.

Our financial statements show that this has been a break even year – with an operating surplus of less than 0.2% on a turnover of almost £40 million. But this position masks a major regret: while our hard working and skilled staff can take credit for the organisation's strong performance through the pandemic lockdowns, we are acutely aware that the cost of living crisis has had a deep impact on lower paid employees as we return to normal operations. The Forward Trust as an employer strives to recognise this fact through increasing remuneration and employee benefits, however, we can only work within the constraints of our contract income, and our overall financial position. Although we have been able to increase salaries for all employee groups, we are always looking at ways to improve salary packages, but can only work within the constraints of our contract income, and our overall financial position.

We track progress against our strategic objectives through a series of departmental annual work plans, that are reviewed quarterly by the Executive Team and the Trustees. A few headline achievements from 23/24:

- ▶ Our community based employment/skills services were rated 'Good' by OFSTED – an outstanding achievement for a new 'disruptor' entrant into the sector.
- ▶ Our 'Restart' service in Thanet was rated amongst the best in the country at getting the most marginalised groups into jobs.
- ▶ We mobilised new community substance misuse contracts in Thurrock and Medway, implementing The Forward Trust recovery oriented model that focuses on inspiration and support to overcome addiction.
- ▶ Our 'Camau' accommodation service for offenders in Wales significantly increased its activity, with over 1300 clients helped (an increase of 85% on the previous year).
- ▶ We increased occupancy in our two residential addiction recovery programmes – Clouds House in Wiltshire, and the Bridges in Hull – and moved The Bridges into a larger premises to enable the admission of female clients.
- ▶ We opened three new prison-based recovery programmes in Welsh prisons – Swansea, Cardiff, and Berwyn – under a contract with the Welsh office of HM Prison and Probation Service.
- ▶ We expanded our 'peer mentor' workforce – volunteers who have lived experience of addiction and imprisonment, who commit to pass on the things they have learned to others – to over 170 individuals, 70 in prisons, and over 100 in the community (now more than 250 at the time of writing).
- ▶ We expanded our 'Forward Connect' recovery community – a social network that supports people who are making good progress in their treatment and recovery – to 3450 members at the end of the year (now more than 4000 at the time of writing).

- ▶ We significantly expanded our volunteer capacity, with 180 volunteers active at year end, and 37 volunteers being supported into paid employment across the year.
- ▶ We revamped our 'housing first' offer – a private landlord scheme for released prisoners - and housed a total of 117 clients in the year, with a 12 month tenancy sustainment rate of over 80%.
- ▶ We established a peer led recovery organisation for the county of Kent – roarkent.com
- ▶ We broadened the scope of our Taking Action on Addiction campaign, with a series of events, partnerships, a campaign film, and a YouGov survey – taking the message to policy makers and the public that addiction affects everyone, but recovery is possible.

So we enter the 2024-25 financial year as a confident and clear sighted organisation, well prepared for continued growth and delivery of our mission.

Finally, I would just like to pay public tribute to our outgoing Chair of Trustees, David Bernstein, who has been a calm and principled leader of our organisation for many years, and from whom I have learnt a lot.



Mike Trace
Chief Executive



Supporting people into employment

The Employment Services Directorate has continued to build on success, adding new Adult Skills Services, including a numeracy support service called 'Multiply' which launched in London and East Kent.



Case Study

Aaron

As a referral to Restart 'Aaron' was eager to work, but felt held back by his interviewing skills, CV writing, confidence, and motivation.

Working with Aaron to develop his CV and interview technique helped them improve. A 4-day back-to-work course followed, which developed his confidence in a group setting. He then attended a jobs fair and secured more interviews.

Further intensive coaching from our Employment Advisors saw Aaron interview at a local company dealing with scrap metal and cars. This led to a full-time position following a trial shift.

Because of the job's location, we helped Aaron by buying him a bike.



On his time at Restart, Aaron said:

"I was always made to feel welcome. My advisor Kirsty went above and beyond to ensure I was supported. My time here was never overwhelming and always productive."



Employability Day

To celebrate Employability Day in July, the Directorate hosted an awards event with keynote speaker Elizabeth Taylor, Chief Executive of the Employment Related Services Association. Some of our Restart participants and Adult Skills/Multiply Learners received awards.

DWP Restart

Our Thanet DWP Restart service was the prime provider of the Restart Scheme for the Home Counties together with Reed in Partnership. It has continued to support long-term unemployed individuals into work. By the end of March 2024, The Forward had supported 1,013 participants into employment.



JCP DPS Service

Alongside our Restart service, we delivered the **DWP Job Centre Plus Dynamic Purchasing Service**, which supported over 100 participants referred by Job Centre Plus: 40% progressed into sustainable employment, by focusing on transferable skills, work preparation, interview techniques, self-reflection, and confidence building.

- ▶ 95% of participants found the service interactive, relevant and well delivered
- ▶ 95% enjoyed the workshops and one-to-one support
- ▶ 90% would recommend this service to others



Artist Carl Stafford said:

"I am feeling very positive about my future as a self-employed artist. It's taken years to get to this step... I've now got an account, social media support and an art exhibition in February. Thank you to The Forward Trust!"

ERSA Finalist 2023

Employment Related Services Awards 2023

We are proud that Kirsty Langley, a Restart Scheme Employment Advisor, was a finalist for **Frontline Advisor of the Year** at the 2023 ERSA Employability Awards.

The category recognises staff and trainers who show exceptional commitment to working with their caseload, in terms of moving people into jobs with opportunities and career prospects and providing in-work support.



Adult Skills

Supporting more than **400** learners on adult skills programmes in London and East Kent, The Forward Trust achieved an overall rate of 92%.

Ofsted inspected The Forward Trust in October 2023 and gave a Good (Grade 2) judgement for its Adult Skills and Apprenticeships provision.

Exciting partnerships with employers including Thames Water and the Felix Project will help learners access jobs in the emerging green sector.



Enterprise Work

We celebrated Global Entrepreneurship Week (13–19 November 2023) by focusing on our growing work with Enterprise Mentors (volunteers) who have extensive entrepreneurial or lived experience.



Case Study

Allistair Hall

The Forward Trust helped Allistair — an actor, writer and performer in recovery — to become self-employed so he could launch a play, **'Declan'**, which progressed to the Edinburgh Fringe Festival. It won the "Keep it Fringe Award" and was subsequently published.

Allistair also created a partnership with an agent, taking his play on tour for four months.

Substance Misuse & Wellbeing

More than **15,000** people received help from our Substance Misuse and Wellbeing Directorate during 2023–24.

Our portfolio incorporates 20 prisons, 2 immigration removal centres and more than 11 community hubs. With more locations than ever, even more people can access high-quality, transformational support.

Prisons continue to be overcrowded, and fraught with regime restrictions and national recruitment issues. Emerging drug trends continue to pose a high risk.

Our front-line managers lead the way in ensuring services are delivered to a high standard. Users are treated respectfully, free from judgement, and with compassion.

The directorate has a strong senior leadership team: Executive and Clinical Directors, Heads of Services and Nursing, Operational Support and Regional Management. This team leads on challenges presented by an expanding and evolving service portfolio.

We have seen sustained traction to improve user access.



Community Substance Misuse

East Kent

New initiatives implemented - Breakfast and Dinner Clubs

Introduced in Canterbury and Thanet to encourage engagement with our Risk of Rough sleeping (RORs) project, they provide a welcome and hot food. February's pilot saw:

- ▶ **135** people access clubs
- ▶ Client engagement increased from **54% - 72%**
- ▶ **10** new referrals into Structured Treatment

Due to this success the initiative will expand across East Kent into Ashford, Dover, and Sittingbourne.



Family Support Expands in East Kent

Forward's **M-PACT** (Moving Parents and Children Together) programme has supported 42 families and expanded across the area.

M-PACT is an accredited programme focusing on families impacted by addiction to improve coping skills, family functioning, and to identify resources to provide ongoing help to build resilience.

Recovering Families supports between 10 and 20 people each month in East Kent, helping concerned family members and friends learn about addiction and recovery, and explore ways to cope with the challenges of someone else's substance misuse. It provides a safe, non-judgmental place to meet others in similar situations.



The Forward Trust in partnership with Open Road awarded new contract

The Forward Trust was contracted in partnership with Open Road to deliver integrated drugs and/or alcohol misuse services for adults and young people in Thurrock. The service went live in April 2024.

Open Road will provide a tailored young persons' service for those up to age 29.

This service builds on The Forward Trust's support for people in surrounding areas with substance misuse issues. We already deliver community services in Medway, with Open Road, Southend-on-Sea and East Kent.

Co-design — a process which involves clients in design and delivery of services — will form a crucial part of this contract. We will also embed peers with lived experience. The new service will be 'trauma-informed,' to address barriers that people affected by trauma may experience when accessing services. Other partners include charities Open Door and the Essex Recovery Foundation.



Medway RIVER Community Service

In partnership with Open Road, we launched our Medway RIVER service in April 2023. Highlights include:

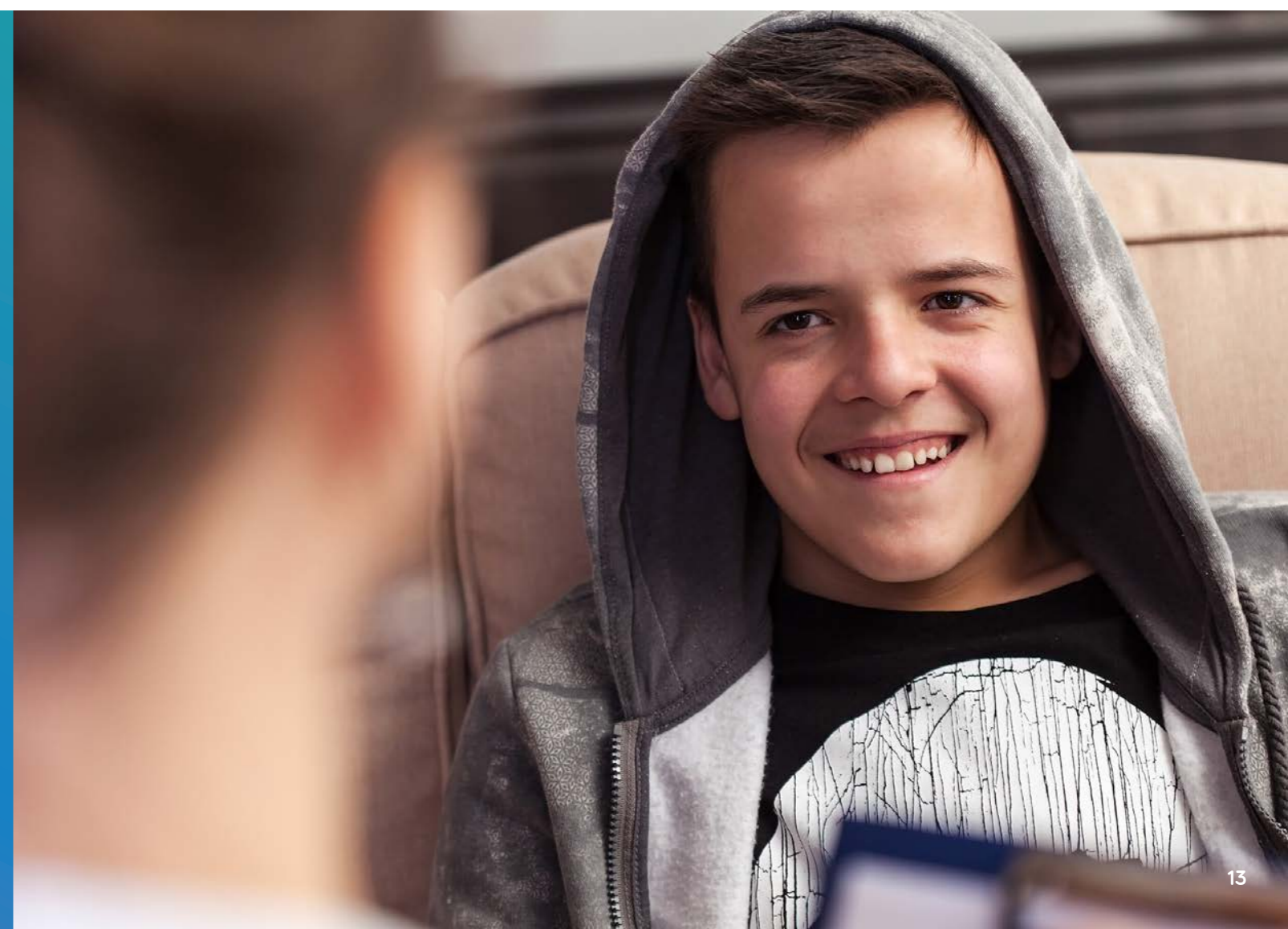
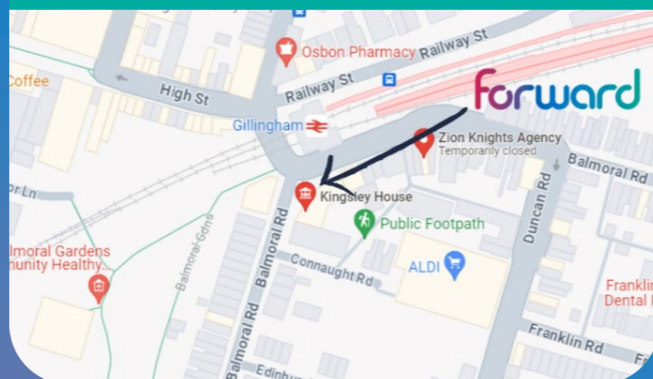
Streetlight UK

Our partnership with Streetlight UK, and the positive impact of a seconded staff member joining our team, has transformed our work with prostitutes who work online and on the streets in Medway. We are now looking to extend into East Kent with a research pilot.



RIVER has moved

Our new Medway service has moved into Kingsley House to reduce the stigma and trauma that can be compounded by attending a treatment centre. We can now invite clients into a trauma-informed space for a full recovery-oriented service.



Prison Services

Midlands Prisons

During 2023-24, we added another **400** service users to our North & Midlands Region. At Rye Hill, our first abstinence programme (Bridge) was delivered, with positive feedback about its impact.

 **+400** Service Users

HMP Chelmsford and HMP Stoke Heath

We extended contracts to deliver substance misuse services, reaffirming our commitment to Continuity of Care.

From harm to hope

We were granted 'Harm to Hope' funding for up to 9.5 staff across our Aylesbury and Surrey Prisons in recognition of our values around 'recovery' and our commitment to continuously improve and evolve our services.

Strategically, this much-needed funding enables us to widen our scope of delivery and to remain bold in our pursuit to help those impacted by addiction, crime, homelessness, and mental health.



Buvidal

We have successfully stabilised opioid-dependent clients across East Kent with Buvidal

- ▶ 16 clients in Sittingbourne prescribed
- ▶ Margate Buvidal pilot seeks to stabilize 10 chaotic clients at risk of homelessness

Our Southend and Thurrock services have prescribed five clients. Canterbury, Ashford and Margate have more funding for next year.

Our Surrey prisons continue Buvidal prescriptions for those transferred from elsewhere. HMP Chelmsford now has 8 clients.



What do clients say about Buvidal?

Clients and families report positive changes including better sleep, reduced stigma and general health improvements.

Comments include:

“Great for my work-life balance.”

“Now I’m able to go to work and holiday without the thought of falling off scrip.”

One client called Buvidal “the magic drug”, saying he now uses his money for paying bills and no longer faces eviction. He reports reduced cravings, and he no longer visits the pharmacy daily, reducing contact with drug dealers.

Forward, with support from recovery workers, nurses, NMPs and doctors, are committed to supporting clients with Buvidal to achieve the work-life balance they seek..

New Initiatives

Synthetic Opioids – Keeping Our Clients Safe

Nationally, 2023-24 saw an increase in incidents involving synthetic opioids, especially Nitazenes.

Learning from the pandemic, we acted swiftly to find ways of reporting incidents involving synthetic opioids to staff and service users, and ensuring interventions are tailored appropriately. Initiatives include local text message alerts in areas of concern and social media updates.

Our R&D team has devised relevant interventions for prisons and the wider community.



Surrey Prisons Naloxone Pathfinder

Stopping unnecessary fatalities through opioid overdose by increasing uptake is the primary goal, alongside preventing active use of Nasal Naloxone in the community.

The project targets all prisoners due for release from five Surrey prisons (HMPs High Down, Coldingley, Send, Downview and Bronzefield).

The project will run for 12 months and monitor use and patient experience following release to inform a national rollout.

Pabrinex

This rapid therapy for severe depletion or malabsorption of vitamin B & C in alcohol dependence helps prevent Wernicke’s encephalopathy or Korsakoff’s Syndrome.

Originally planned for community detox clients, it’s now given to those on the alcohol pathway.

Since September 2023, we have administered 90 Pabrinex injections in East Kent.



Fibrosan

This ultrasound scan measures stiffness and fatty changes in the liver.

Our clinicians find Fibrosan can be effective in persuading people to engage with treatment and stop drinking because they can better understand and see what is happening to their liver.

Follow-up scans after periods of abstinence can reinforce motivation.

- ▶ **335** Fibrosans completed in East Kent



Recovery Services

Alton Towers – March 2024

A day at Alton Towers brought together Forward Connect members from Hull and Liverpool. Some had never been to a theme-park. The butterflies didn't last long as they pulled together to face the rollercoasters' ups and downs!

Michael, our newest volunteer for Forward Connect, said...

"We are so grateful for Forward Connect putting this trip on. We were told that it was a special one-off... but we hope it can happen again."



Recovery Support Volunteer Awards

The first Recovery Support Volunteer Awards in July 2023 saw volunteers join members of the recovery support directorate, Julie Muir (Executive Director for Recovery), and Trustee Lady Louise Gibbings.

Volunteers are the lifeblood of our aftercare so it was incredible to be able to show our appreciation for all they do.

We welcomed Mark Ash and James Gyllon to share their journeys from clients to full-time staff.



National Reunion

The Recovery Support team held their first 2024 event in January, the annual National Reunion at Hackney Church. It was a huge success; 300 people attended with a coachload from each of Liverpool, Hull, Essex, Southend and East Kent.

Guest speakers included the Mayor of Hackney, a RAPt graduate from HMP Send, a Dover Day programme graduate, a speaker from Vision Housing and a representative from our Probation Dependency and Recovery service.

Lunch was served by Ilario, a former RAPt graduate with his own catering company.

Clients were interviewed about the importance of Forward Trust and the reunion. You can watch these interviews on Forward's Instagram and Facebook.



Forward Connect

Forward Connect is a peer-led, mutual-aid community of people making progress in their own journeys. They may be in addiction recovery, family recovery, moving away from crime, overcoming mental health problems, or addressing unemployment and homelessness.



Other charities shared their work

Swim promotes health and life chances for people in Hackney; Treasures Foundation is a women-only recovery housing project.

An open-mic session let people share their experiences and read their poetry, followed by a clean-time countdown — always an inspirational celebration. Some people in the room had over 30 years' recovery under their belts.

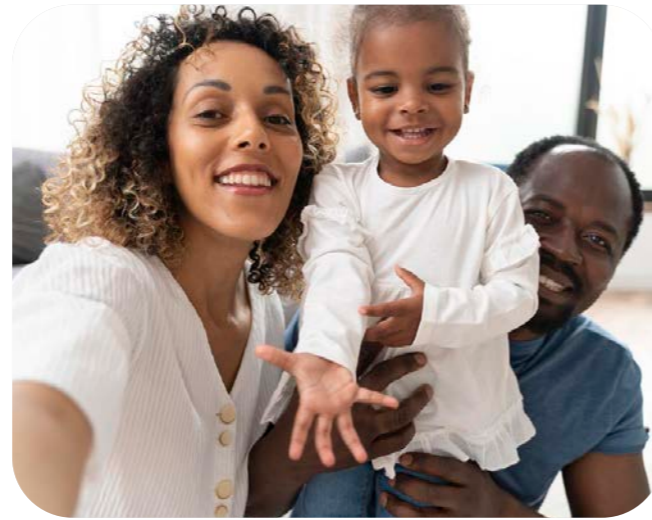


Families and Young People

Our family work aims to strengthen relationships and interpersonal connections, so people feel safe, supported and valued by the people who surround them.

We recognise the value and complexity of the family and understand their potential positive and negative impacts.

During 2023-24 our family support provision continued to grow, focusing on the importance of relationships and significant connections in the recovery and rehabilitation process.



Relationships Matter

Piloted in late 2022 and launched in April 2023, our Prison, Community, and Residential services delivered the complete programme to 243 clients. Outcomes include the following:

- ▶ **79%** felt more confident in their relationships
- ▶ **72%** felt they were coping better with relationship challenges
- ▶ **69%** improved communication with someone close to them
- ▶ **50%** started new, supportive relationships
- ▶ **44%** increased their contact with a family member

“It has helped me to stop and think before I talk, and take on and deal with what my family are saying to me.”

Programme Participant



M-PACT

Moving Parents and Children Together

The Moving Parents and Children Together (M-PACT) programme was developed in response to the 2003 Hidden Harm report. M-PACT aims to improve the wellbeing of children and families affected by parental substance misuse.

In 2023 our M-PACT programme supported 196 families across the UK, Ireland and the Isle of Man in improving family functioning, coping and communication.

Case Study

All programmes now provide a separate space with sensory equipment where children, young people and their adult family members can spend time.

These spaces help participants process their experiences on the programme. In one instance a young person used the space to communicate with practitioners in her own way, using a white board to write down thoughts and feelings which could not be verbalised.



Case Study

Through a new assessment process staff established that one young person particularly disliked food with colour and was sensitive to food's texture. As a consequence, food was discussed and planned before every session.

Training

In 2023-24 we delivered the following training:

- Adverse Childhood Experiences (ACEs), their impact in adulthood
- Think Family
- Working with families affected by addiction and offending

A total of **390** staff attended, with overwhelmingly positive responses. Our work helps to embed a trauma-informed and family-focused approach in all service areas.

“I feel privileged to receive such excellent training.”

Programme Participant



Commissioned Rehabilitative Services (CRS)

Personal Wellbeing (PWB)

Helping men on probation complete their supervision, stop offending, and live their potential since June 2021.

Our interventions provide users with skills, insight, and support for building relationships with their community, other services, pro-social friends, family members, and themselves.

The Forward Trust's Supporting People on Probation Navigators form close working relationships with service users, Probation practitioners, Prisons and Community Services to help the user build connections that will sustain him in his journey from crime and stop the cycle of harm.

Our Personal Wellbeing Service is delivered in:

- ▶ 32 Probation Delivery Units
- ▶ 9 community settings
- ▶ 11 prisons
- ▶ 9 counties, covering rural areas such as Norfolk and Kent and densely populated areas of Essex.

We work with a range of not-for-profit organisations, some of whom credit The Forward Trust with enabling their participation in criminal justice work, reaching more people whom their specialism can help.

We proudly partner with Gangline, Groundwork, Forces Employment Charity, Lincolnshire Action Trust, Magistra Group, Spark Inside, and Sussex Pathways.

“Trust means so much to him; he has never opened-up to another professional. Whatever you are doing is working”

Probation Practitioner

This year, we piloted music interventions with Maverick Sounds in Essex. Designed to engage young and harder-to-reach groups, these sessions were a massive success, leading to their adoption by HMPPS and longer-term implementation.

Together with Groundwork, our men on probation have created an allotment in the Chelmsford Quaker Meeting House. The vegetables are used in a community kitchen. Our service is about providing one-to-one personalised support, community connection and national influence.

Case Study

Prison to Practitioner

Christopher applied to become a peer mentor with The Forward Trust in 2022, having spent over 10 years in prison serving a life sentence and struggling with addiction from a young age.

He volunteered for several years in drug and alcohol services. Passionate about using his skills and experience to support others in custody or on licence, he was drawn to working with men on probation.

Since qualifying as a peer mentor, Christopher has worked alongside our Supporting People on Probation Navigators, Lauren and Rhianna, co-facilitating group sessions, attending one-to-one meetings with staff, joining focus groups and activities and offering direct support to others. He has volunteered as a mentor while retaining a full-time hospitality job.

Christopher wants to demonstrate it's possible to overcome stigma and other barriers to employment, which he understands can contribute to feelings of low self-esteem and anxiety for people with criminal convictions.

After volunteering as a peer mentor for two years, Christopher secured a permanent position at The Forward Trust as a Trainee Practitioner in our Essex Reconnect team.

Christopher is eager to share how much volunteering has changed his life.

85%

Progressing in personal goals

2,136

Men helped

CHOOSE LIFE.

“What helped me most was the insight into emotional management and the best way to parent, what techniques to use.”

Magistra Parenting Programme Participant



Case Study

Recovering Family

Paul T was due to be released from prison but was faced with challenges: he had no support network to return to, had lost contact with his family, his home area was some distance away, and he had been battling an alcohol addiction.

Paul worked with his Supporting People on Probation Navigator before his release. He was referred to Forward Connect and linked with a PWB Peer Mentor.

He is now accessing support groups and NA/AA meetings and is back in contact with his family.

“I received excellent support from Forward Connect, my Peer Mentor and Navigator, and am on the road to sobriety.”



“What I really like is the innovation here. We get to do some really cool stuff.”

Charlotte Howell
Service Manager, Probation Services



“I’m able to talk about housing and work. Forces Employment Charity chased up my operation, which was holding me back the most. I now feel positive that things are moving in the right direction.”

Veteran, Forces Employment Charity Referral

Case Study

Reach Out and Recover

Paul J wanted help with family relationships having been in prison for four years.

He had lost their respect and wanted to re-engage and deal with childhood trauma.

Paul worked on these goals with his Personal Wellbeing (PWB) Family Connections Worker which led to reconnecting with family, and his children have positively commented on his change.



Camau – Probation Accommodation



Launched in June 2021, The Forward Trust's Camau service in Wales prevents homelessness and improves the housing options for men on probation in Dyfed, Powys, Gwent, and South Wales.

The team is trained by Shelter Cymru in housing legislation and use their knowledge and skills to advocate for in-need and vulnerable men.

This year was the most successful to date: **46%** of those supported this year were homeless, or in temporary, often unstable accommodation, or about to be released from prison.

Most had a poor accommodation history, complex needs or additional difficulties arising from their offence type.

A further **41%** were at risk of homelessness, and while they may have had some success in maintaining a tenancy, they had additional challenges like learning difficulties.

Our service users are frequently stressed, anxious and worried about their safety and ability to meet basic needs. They are often digitally excluded; many are using substances.

We work in:

- ▶ **19** Probation Delivery Units.
- ▶ **5** prisons, and an ever-growing number of community locations.
- ▶ Across **16** Local Authority areas, from rural Ceredigion to Cardiff city centre.

The Camau team is housing men, improving their quality of life, and offering them a chance of a crime-free and safe life.

Gwasanaeth Cymraeg Yn Cael Ei Gynnig

Our Camau Service is offered in Welsh or English with two team members speaking Welsh and two learning. Meeting men at risk of homelessness with respect increases our chance of success.

Roedd gen i gleient yng Ngheredigion. Roedd ei benodiadau gyda'r Awdurdod Lleol yn Gymraeg. Roedd ei benodiadau gyda'r Gwasanaethau Prawf yn Gymraeg, felly hefyd ei benodiadau gyda DDAS ac Forward Trust.

Rwy'n teimlo ei fod yn ein rhoi ni ar yr un lefel a'r asiantaethau eraill.



Case Study Safe Home, Safe Outcomes

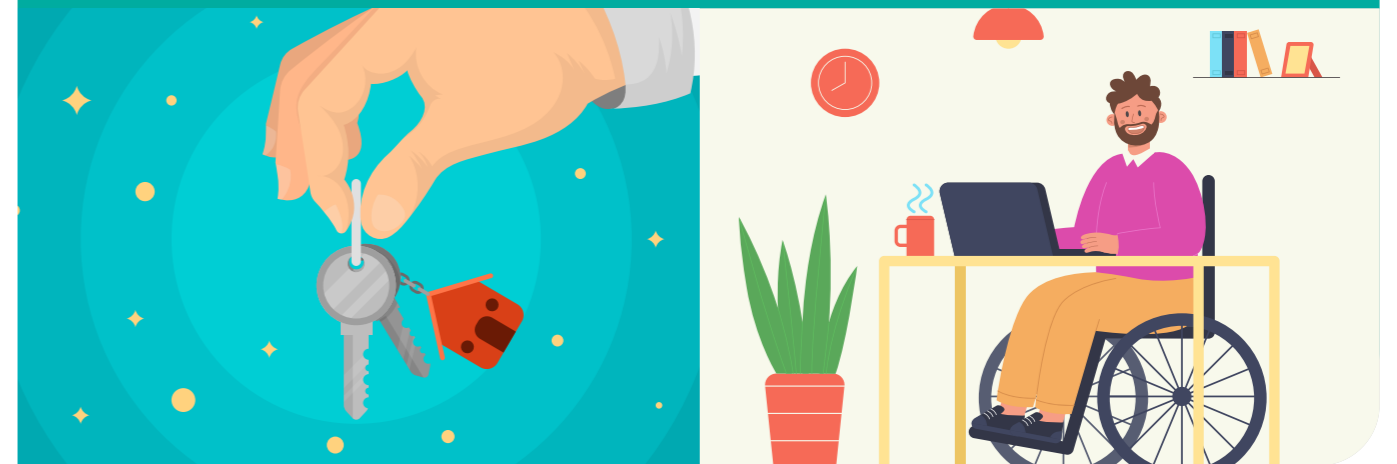
A Camau service user was living in a bungalow rented from Valleys to Coast, a Registered Social Landlord.

He had lived there alone and safely for almost three years, despite mobility issues. Unfortunately, his needs increased and he required further adaptations to the home to accommodate a wheelchair and electric scooter.

He believed the adaptations would not be possible and he would have to move home — a prospect that caused him anxiety, owing to a lack of suitable bungalows in his area, his increased needs, and his probation reporting requirements and criminal record.

Working with his Camau Housing Interventions Worker, he was empowered to request an Occupational Therapy Assessment, which concluded that the bungalow could, in fact, be adapted.

The adaptations provided access to and from the front and back of his house, enabled by widening doors and installing ramps. He also has a new electric wheelchair.



Case Study From Homeless to Hopeful

Naomi, one of our Housing Interventions Workers, first met C when he was released from prison. Like most who serve a prison sentence, he had lost his job and his home. C's relationship had broken down.

Prior to his conviction, C was a chef who took pride in his work.

Naomi worked closely with his Probation Practitioner, his Local Authority homelessness team, and housing providers to explore options where housing and work were closely linked.

C secured a chef post and a new home. He now lives and works in a beautiful part of the country and is busy building a rewarding, crime-free life.

“Everything is going well and I am really enjoying my new job.” - C



Dependency and Recovery

Launched in September 2022, The Forward Trust's Dependency and Recovery Service is going from strength-to-strength. It supports men on probation with complex substance misuse needs linked to their offending.

We have partnered with Catch 22, who work with those aged between 18 and 25.

Catch 22 have eight hubs — in Canning Town, Romford, King's Cross, Tottenham, Croydon, Brixton, Lewisham, and Ealing

In Yorkshire and Humber, we deliver in both urban and rural areas, across all Probation Delivery Units in Hull and East Riding, North East Lincolnshire and HMP Hull and HMP Humber.

37% of men referred to our services were 'high complexity', a dual diagnosis with identifiable substance misuse, alcohol misuse, prescription, gambling or other dependencies linked to reoffending. They have a history of poor engagement with treatment services and require a high level of motivation and support.

51% of men referred to our services were classed as 'medium complexity' — they have lapses/crises that may lead to relapse and/or are at a transition point, e.g. from prison into community. They are on probation, have a moderate level of motivation, but require a high level of support for dependencies linked to re-offending, including chemsex.

45% of all incidents reported in 2023–24 for dependency and recovery involved service users with thoughts of self-harm and suicide, with 13% harming themselves.

The Forward Trust provides wrap-around support designed to help navigate men on probation navigate through their recovery journey and provides a bridge between probation, service users and substance misuse services in the community.

Our approach supports and sustains recovery. We have developed keen local knowledge, understanding and joined-up services in every borough and region. Our work is critical to increasing numbers of men in recovery and often provides a lifesaving relationship between the service user and Recovery Navigator.



In London, we deliver in:

- ▶ 32 boroughs
- ▶ 18 Probation Delivery Units
- ▶ 18 prisons

Case Study

Navigating A New Life and Finding a Recovery Community

John began working with our London Dependency and Recovery services when he approached the end of his prison sentence. When he went into custody, John was homeless and living on the streets. Like too many care leavers, his early life involved moving around children's and foster homes, compounding adverse childhood experiences. On leaving the care system, he was ill-equipped for life as an adult and self-medicated. Prior to custody John was using heroin and crack cocaine daily; as he approached the prospect of being released homeless and back into addiction, he was anxious, low in mood and feeling hopeless.

John began working with Domenica, his Recovery Navigator, who advocated for John, helped him form relationships with recovery services, and worked with him one-to-one.

On the day of his release, to support his path towards abstinence, he was given appropriate medication, moved into Community Accommodation Service Tier 3 (84 nights' accommodation for prison leavers), and into longer-term treatment support with Change Grow Live.

John's Navigator helped him find and join a Cocaine Anonymous daily meeting where he quickly settled and picked up the commitment of meeting and greeting guests at the door with a welcoming cuppa. John was soon thriving in a supportive network and joined the football team.

John moved onto Nehemiah abstinence supported housing, graduated and is seeking independent living. He now helps others as a Forward Trust Peer Mentor, running weekly groups in Probation Delivery Units.

This year he spoke movingly to over 400 people about his experiences, the key relationship his Navigator played, and his hopes for the future. He also ran the London Half Marathon in April 2024.

“Forward Trust changed my life.”

John



1,685
engaged
in treatment

Case Study

Mark Ash took the Forward Opportunity Escalator to become a full-time Lived Experience Coordinator for our London Dependency and Recovery Service

“From not being able to read, write, spell, draw or do maths, to becoming what felt like an outcast in an underworld of drug addiction, the journey of escape from addiction was never an option as I became convinced it was my life.

And so, the lie had me in its snare for over fifteen years.

Yes, you could say I was a functioning addict as I had many jobs, but I was on a path that would become all out warfare with myself and society. Just me against the world, never needing or seeking help as everyone else had the problem. This was the lie I kept telling myself without the full understanding of addiction.

Sleeping rough for three years, and getting stabbed six times still never made me see the truth that I needed to change as darkness covered my eyes.

Thankfully, and gratefully, in judgment of my actions, I was imprisoned on the 11th of November 2017; I was remanded to HMP and sentenced to 40 months.

During that time, I had the opportunity to engage in treatment with Forward. My heart was willing, but my motivation was weak.

That said, I was showing interest. I started engaging with Forward and learning about my addiction and myself.

Bit by bit, and for the first time in my life, I felt a bond with others as I engaged in group sessions.

There were more people like me in the groups who had trauma and went through the same life as me and the same struggle for freedom from addiction as I did.

On the 9th of April 2019 I stood at the gates upon release from HMP.

No more walking in darkness as God had set me completely free and washed my addiction away. The path to faith was never a thought for 39 years. Having a church was a form of escape from prison life. It was powerful.

I took part in the Christmas choir where 80 Forward Trust staff and volunteers attended.

Imagine this... I'm in prison doing my courses in drug addiction with Forward and finding faith at the same time. In recovery they say, what works for you, work it, and I needed faith. I got released from HMP with a new mind and love for life.

While in addiction my family stood by me, although it was mentally draining for them to witness their son tangled in addiction. My family would visit me once a month at HMP High Down, always believing their son would change and seek help, not realising at the time that drug addiction can become an illness. Today my family are amazed at the transformation and how far I have come in 5 years.

From active addiction and HMP, to living in supported abstinent housing to becoming employed as a staff member. Sharing my experience, strength and hope with residents and becoming a peer mentor, then trainee, recovery navigator and now a Lived Experience Coordinator...”

“You could say I had come full cycle. Now I help those who helped me to help others.”



“I am incredibly impressed. He had been working with CGL for his Drug Rehabilitation Requirement since I first took on his case which has been at least 1.5 years. I am amazed by how quick his Forward practitioner acted ... also in terms of contacting CGL to discuss how we could both support him with recovery and rehab. Just wanting to show my appreciation from one agency to another! Also, apologies in advance if you now have a flood of referrals coming through from me and all my colleagues.”

Probation Practitioner

“My Recovery Navigator remained non-judgemental and accepting throughout our sessions, which was extremely effective. For the first time, I no longer had a desire to do drugs, not because I had been told not to, but because I recognised my self-worth. I believe my Recovery Navigator’s support and guidance made this possible.

This is not just a compliment; it has been life changing.”

Brendan – Dependency and Recovery Service User

“In our line of work positive feedback to this degree is not common, and it was clear to me during our conversation that Brendan really gained a lot from his sessions with D&R, so thank you very much!”

Brendan’s Probation Practitioner

Case Study

Jihan Kirby, Probation Officer to Service Manager who knows the power of believing in others

“Having worked as a front-line Probation Officer for 21 years, I became frustrated with a lack of ‘thinking outside the box’ and felt that my strengths were not valued or utilised. I made the decision to leave and join The Forward Trust in Humberside.

I made the right decision. I am happy, feel valued and have a voice! The Forward Trust clearly value their staff. This in turn empowers us to support others.

In our Dependency and Recovery Service we improve engagement with services; we give people the tools to make changes. For some this opens the door to more structured treatment.

We believe in them. Sometimes that’s all they need.”



Our Campaigns

We campaign to change public attitudes and policy so that people, who are often written off by society, can access support that transforms lives.

We are proud to be the UK's leading addiction recovery charity, improving public awareness and understanding, showing compassion and demonstrating the belief in the potential of people to recover and rebuild their lives.

In November we delivered **Addiction Awareness Week 2023**, in collaboration with our campaign partners for Taking Action on Addiction (TAOA). During the week we launched new polling on the impact of addiction, a powerful new film: Everybody Knows Somebody, and for the first time ever, hosted a live panel event, broadcast to people across the country gathering to talk about addiction. The week saw record levels of media coverage across national and local media and film engagement reached over a million impressions, thanks to incredible coverage across social media and BBC 5 Live.

In October 2023, we were thrilled to welcome our Patron, **HRH The Princess of Wales** to HMP Highdown. The Princess joined family members from our alumni community, who walked our Patron through a prison visit from a family's perspective. The Princess went on to meet prison staff, Forward alumni and their families at a special lunch hosted by The Clink Restaurant HMP Highdown.



Peter McCann (1940-2024) – a tribute to the Clouds House founder

The Forward Trust was saddened to learn that Clouds House founder, Peter McCann, passed away on 4 March, 2024.

Peter was a pioneering force in drug and alcohol recovery services. Over 40 years ago, with his beloved wife, Dr Margaret Ann McCann, he began helping people to overcome addiction and enter a life of recovery.

After studying economics and psychology at Trinity College, Dublin, and a career in the City of London, Peter founded Clouds House with Margaret in 1983. In the late 1980s, Peter and Margaret left Clouds in safe hands, establishing Castle Craig in Scotland in 1988.

Last June, the Clouds community had the honour of celebrating its 40th birthday with Peter and his family. During this special day, we honoured a legacy of recovery felt across the country.

Peter founded EATA (European Addiction Treatment Agency) in the early 1990s and more recently was elected to the Board of the International Council of Alcohol and Addictions.

We will be forever thankful to Peter for his dedication to realising his vision for better treatment of addiction in the UK. He will be remembered with love and gratitude at Forward Trust and Clouds House.



Finance Report

Message from the Treasurer

This Trustees' Annual Report and Accounts has been produced in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the FRS102 Charity SORP (Statement of Recommended Practice effective 1st January 2019).

The accounts for the year ending 31 March 2024 show the Charity continuing to grow and diversify. Over the last five years, Charity income has almost doubled, and we expect this growth to continue into the next financial year. This report shows that the charity has managed to achieve this safely and sustainably, and our economic outlook remains stable.

Our contract base remains intact, and there was further growth at the beginning of the next period, as described in the Post Balance Sheet note to these accounts.



The Charity delivered a modest surplus in 2023-24, but this is set against a challenging financial environment that has seen pressures on our commissioners to reduce costs and on some of our philanthropic supporters, who have had to either discontinue financial support or defer funding decisions beyond the year-end.

Despite these pressures, and mainly due to effective cost control and prudent financial planning, the charity will be budgeting for a surplus in the coming financial year. Our cash flow analysis over the next eighteen months allows us to confidently adopt a 'going concern' approach to our accounting.

The Charity will continue to manage its financial resources carefully and will take steps to improve its financial results further, but that will always be reflective of the levels of service and support we must offer to our colleagues to deliver our mission. Our longer-term strategy will continue to guide our future financial plans.

Despite challenges, we continue to benefit from our donors' generosity and the enormous faith they place in us to use their donations to ensure we can provide the highest quality of care to those who need it.

Jamie Drummond-Smith
Treasurer

Financial Highlights – Forward in Numbers

The Charity's total income for the period increased to **£39.91 million** (2023: £32.87 million).

This is primarily due to contract growth, particularly in prison and community substance misuse.

Total income derives principally from contracts with Local Authorities, NHS Trusts, the Ministry of Justice, or similar institutions, commercial agreements, and fundraising activities, including trust and grant income.

Income from charitable activities, which represented **94.1%** of total income, increased from the previous financial year, while fundraised income decreased during the year.

Principal funding resources are explained in the notes to the financial statements.

These funds are directly applied to the delivery of addiction treatment services, accommodation services, family services, mental health, probation, and employability services.

The Statement of Financial Activities (SOFA) shows the analysis of charitable activities split between the following service offerings.

Substance Misuse Services, Family Services, Recovery Support Services, Residential Rehabilitation Services, Clinical Services, Employability Services, and Probation Services.

Total spending on charitable activities rose to **£39.86 million** during the period (**£33.68 million** in 2023).

Despite a challenging financial situation and stubborn, although reducing toward year-end, inflationary pressures, careful control of costs throughout the period has meant that at year-end, the charity is returning a small surplus for the current reporting year.

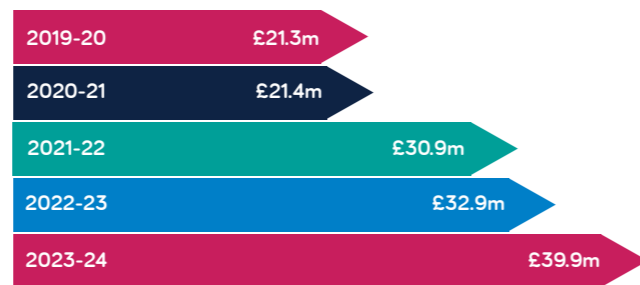
Total assets for 2023-24 have increased slightly and remain significantly higher than before the merger with Action on Addiction in May 2021.

Total assets remain strong at just over **£7million**.

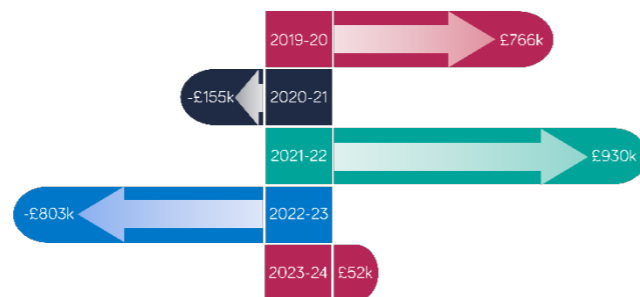
The above comparisons represent how the organisation has achieved continued growth and stability. This progress was set against significant financial headwinds over the period and especially inflationary pressures that gave rise to the cost-of-living crisis, impacting both charitable income and the costs of keeping our staff and clients safe.

Our contractual base, which constitutes **94.1%** of total income, remains stable and will grow again during the coming year. We retain a strong and healthy cash and reserves position.

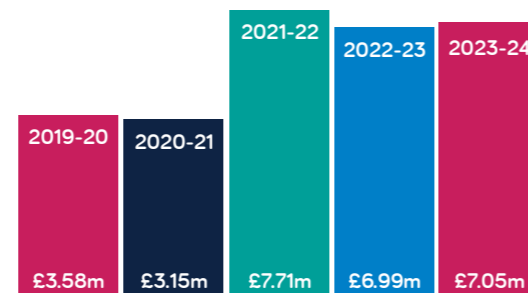
For the 2024-25 financial year, we are budgeting a better than breakeven budget. However, like many other organisations, we expect another challenging period due to the impact of sustained global financial pressures.



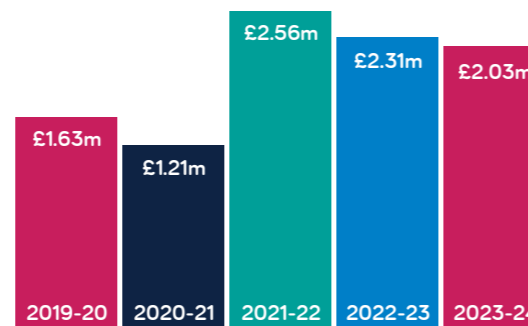
Strong and Sustained Growth



5-Year Contribution Over £800k



Assets Almost Doubled Over 5 Years



Reliance on Fundraising Reducing

Reserves Policy

The General Reserves Policy protects our programme work from disruption at short notice due to a lack of funds while ensuring we do not retain income for longer than required.

The Policy also provides parameters for future strategic plans and contributes towards decision-making. It determines an appropriate target level for general reserves, considering the following factors:

- Vulnerability to unplanned changes in financial position, including potential costs arising from the termination of services and delays in payment of invoices.
- The need for the Charity to invest in implementation and other start-up costs of new services.
- The Charity's requirement to manage fluctuations in cash flow.
- Financial risks related to the above and the mitigation steps available to management.
- The fact that expenditure is generally predictable and long-term, except for 'variable' spending on restricted programmes, where risks typically involve unplanned events, such as changes in government policies.

On 31 March 2024, the Charity's General Reserves (excluding designated funds) were **£6.55 million** (2023: **£6.49 million**), representing unrestricted funds, excluding designated funds and those tied up in fixed assets.

The basis of determining the target reserves' level is kept under periodic review and will be adjusted as perceptions of risk and other factors change.

Our total funds were slightly higher at **£7.05 million** as of 31 March 2024 (2023: **£6.99 million**).

Identifying risks faced by the Charity and establishing the appropriate level of reserves that the Charity should maintain to mitigate these risks requires judgment.

The Trustees believe that the level of reserves is acceptable based on the level of activity, and therefore, the appropriate target range for free reserves is between **£2.1 million** and **£4.3 million**.

This will also provide a buffer should The Forward Trust encounter adverse conditions in its market.

On 31 March 2024, cash and cash equivalents were **£3.16 million**, within the target level for free reserves.

On this basis, the Trustees also consider that The Forward Trust has adequate resources to continue the business for the foreseeable future.

The Reserves Policy will be subject to full review during the 2024-25 reporting year.

Designated Funds (unrestricted)

Designated funds are those unrestricted funds set aside by the Trustees for particular purposes.

The designated funds held on 31 March 2024 were **£0.50 million** (2023: **£0.50 million**).

These funds are allocated to cover our estimated maximum liability for dilapidation costs on the freehold properties, the Bridges project and other properties.

Note 17 of the accounts details the designated funds and their movements during the year.

Restricted Funds

These funds are used for specified purposes, as laid down by the donor. As of 31 March 2024, unspent restricted funds were **£0** (2023: **£0**).

Going Concern

The Trustees consider sufficient reserves are held at year-end to manage any foreseeable downturn in the UK economy, including any future adverse impact resulting from the worldwide cost-of-living crisis.

Trustees believe that the Charity has adequate resources to continue in operational existence for the foreseeable future.

For this reason, the Trustees continue to adopt the 'going concern' basis in preparing the accounts.

On 31 March 2024, cash and cash equivalents were £3.16 million, within the target level for free reserves.

Key Management Personnel Remuneration

The Trustees consider the Board of Trustees and the Executive Management Team (ET), which includes the Chief Executive Officer, to comprise the key management personnel of the Charity in charge of directing, running, and controlling the Charity and operating it on a day-to-day basis.

All Trustees gave their time freely, and no Trustee remuneration was paid during the year. Details of any Trustee expenses and related party transactions are disclosed in Notes 8 and 18 to the accounts.

In deciding appropriate pay levels, The Forward Trust aims to balance paying enough to recruit and keep people with the skills we need, meeting our contracting partners' needs and the public and our supporters' expectations that the money they entrust us with will be used wisely.

In setting ET pay, the Trustees consider the skills and experience required for each role and remuneration in the sectors from which suitable candidates for such posts would be found. They also consider affordability for The Forward Trust.

We do not pay bonuses or other incentive payments. Pay increases to the ET and other employees are reviewed annually subject to good performance and the Charity's financial position.

The remuneration is also benchmarked against other competitors within the sector of a similar size to ensure that it is set fairly and in line with that of generally similar roles.

Financial Risk Management

Services are subject to contracts; prices of goods are based on market prices; and salary costs are subject to a formal annual review.

Our standard payment terms are 30 days. Credit risk on amounts owed by debtors is low. The organisation retains a small overdraft facility on its main bank account.

Regarding liquidity risk, The Forward Trust has one relatively small current mortgage taken out to cover the purchase of our new Bridges rehab in Hull. Our policies on the management of investments and reserves are set out above.



MANAGEMENT OF PRINCIPAL RISKS AND UNCERTAINTIES

In delivering our objectives, we face significant risks every day (whether that be to the safety of our staff, clients, financial health, duty of care to those who attend our fundraising events, etc.).

We have robust procedures for evaluating, designing, and implementing effective measures to reduce these risks' likelihood and potential impact.

Risk Policy

The Forward Trust conducts annual risk identification, assessment, and management analysis. A register of risks has been compiled, with risks scored for likelihood and impact severity.

Risk management strategies and time scales are also established and reviewed at least annually. Individual senior managers or committees are nominated to take responsibility for each critical risk, which is reviewed quarterly.

The Trustees review how risk is managed within the Charity and the level of reserves that should be held concerning the principal risks we face.

The Trustees also examine other operational and business risks through an organisational risk management process, identify them, and confirm that they have established systems to mitigate the significant risks.

Key Risks

For each risk identified, the relevant committee monitors specific actions and performance indicators quarterly.

The following significant risks were identified at an organisational level for the Charity in 2023-24:

- There is a risk that income from contracts without fixed prices will not meet budgeted expectations, with a particular focus on income derived from employment services and fundraising.

The impact is compounded when recruitment and other costs are increased in expectation of this income, and therefore, these cost centres have a significant negative impact on the bottom line.

- There is a risk that continued increases in legal cases regarding Medical Malpractice mean that our ability to secure insurance coverage will be significantly compromised, particularly given the current growth focus on services where clinical delivery is a significant element.

For the current year, our broker could only secure insurance from our incumbent insurer, which increased the premium by 67% and doubled the excess.

- There is a risk that a combination of sustained significant increases in the cost of living and flat or significantly under-inflation increases in contract income make our ability to fund a compensatory pay increase in 2024 challenging.

This is compounded by the likely expectation of our staff of a significant 2023 pay increase, placing a substantial demand against a near-break-even budget. There is a risk of failing to reach revenue targets for new contract wins and maximising revenues through Payment by Results contracts.

- There is a risk that environmental and operational factors are increasing voluntary turnover, impacting the costs of delivering services and the organisation's reputation.
- There is a risk that, with mergers, acquisitions, and contract wins, the IT department may be unable to support all the new users efficiently and that current user service will suffer. There is a side risk that the integration of legacy systems will introduce security threats to FT systems. There is a risk that interfacing with numerous organisations and subcontractors will compromise information security, resulting in reputational and regulatory impacts.
- There is a risk that the CQC's introduction of new regulatory standards could negatively impact inspection outcomes, mainly because most newly mobilised services are CQC registered. There continue to be many unknowns regarding the new framework.
- There is a risk that transient staff and poor retention rates will exacerbate vacancies, impacting service quality and the delivery of the mission.
- There is a risk that successful bidding may result in high levels of mobilisation and implementation projects that bring organisational stretch and pressure, alongside failure to deliver and reputational damage.
- There is a risk that the Full Ofsted Inspection for Apprenticeships and Adult Education provision may lead to a 'requires improvement' or 'unsatisfactory' judgement from Ofsted.

- Two apprentices on the Employability Practitioner Apprenticeship Standard are out of funding. This means they have completed the apprenticeship training but still need to enter the Gateway for End Point Assessment.

The risk is that they are no longer funded learners and are at risk of failing to complete their apprenticeship.

A full compliance audit is taking place in August/September 2023 for the Greater London Authority/ Mayor of London funded Adult Education Budget provision. This is part of the contractual requirement relating to funding compliance. The risk is that if the compliance audit finds errors above 5%, funding must be paid back to the GLA.

- There is a risk of failing to mitigate the loss of the London Prisons IAG contract in April, which was worth £800K in 2023-24, and thus the ability of Employment Services to achieve their overall revenue target of £4.77M.

The Directorate is attempting to secure additional business development to mitigate this loss of revenue in the financial year.

- There is a risk of failing to reach targets for new contract wins and retention of existing contracts coming up for re-tender. Failure to mitigate any loss of re-tendered contracts through new contract wins poses a risk in terms of impact on income for 2024-25, (although no income from new contracts has been budgeted this financial year).

Other critical components of The Forward Trust's risk management include:

- Governance & Quality Assurance Framework.
- Clinical Governance Framework.
- Clear policies regarding safeguarding children and vulnerable adults.
- The trustees regularly consider financial results and variances from budgets, delegation of authority, and segregation of duties.
- The Trustees approve a strategic plan and annual budget; performance is reported regularly, including monthly financial reports.

The Trustees seek to monitor and manage the above risks through a strategic risk register, which outlines each risk's likelihood, impact, and severity, as well as the risk owner and the committee responsible for the risk.

These risks are also reviewed regularly and are standing agenda items during monthly supervisions of risk owners and quarterly committee meetings. Internal risks are minimised through a straightforward authorisation process for all transactions and projects to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are reviewed annually to ensure that they continue to meet the charity's needs.

The Trustees receive regular reports on compliance with regulatory and statutory frameworks, including those regarding the health and safety of staff and clients.

Fundraising

The Forward Trust does not actively raise money from the general public, and no complaints have been received about fundraising in either the current or preceding accounting period.

Auditor

On 18 November 2024 the charity's auditor changed its name from Haysmacintyre LLP to HaysMac LLP.

A resolution proposing the reappointment of HaysMac LLP as the charity auditor will be submitted at the Annual General Meeting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Forward Trust is a charity registered in England and Wales (Charity Number: 1001701) and a UK company limited by guarantee (Company Registration Number: 02560474). The governing document, the Articles of Association, determines its legal framework. The Charity has no share capital.

Board of Trustees (Directors)

As of 31 March 2024, the following members of the Board of Trustees were registered as Directors of the Charity:

Chair	Hon David Bernstein
Treasurer	Jamie Drummond-Smith
	Lady Louise Gibbings
	Hon Isabelle Laurent
	Dame Benita Rayne DBE
	Andrew Wylie
	David Riddle
	Lisa Bryer
	Rebecca Priestley
	Joyce Adu
	Amelia Fitzalan Howard*
	Katherine Simpson Lloyd*
	Ivor McKay*
	David Meredith*
	Steven McIntosh*

* All appointed 23rd August 2023

The charity's Directors, who are its Trustees, form the Board of Trustees, its ultimate governing body.

The Board of Trustees ensures all activities are within UK law and fall within the agreed charitable objectives. Its work includes governance, setting the strategic direction, ensuring the Charity upholds its values and delivers its objectives, and deciding on the financial plan.

Executive Team

The Board of Trustees reviews a schedule of matters reserved to them and delegates specific responsibilities to the Trustee sub-committees and the Chief Executive Officer.

The day-to-day running of the Charity has been delegated to the Executive Management Team constituting:

- Chief Executive Officer
- Chief Operating Officer
- Executive Director of Substance Misuse
- Executive Director of Employment Services
- Executive Director of Research & Development
- Executive Director of Fundraising and Communications
- Executive Director of Recovery

Structure

The Board of Trustees meets quarterly to consider strategic business issues. We approve the annual budget and strategic risk register each year and review the charity's strategic plan.

The Trustees and Chair are appointed for an initial three-year term that can be extended for a further three years. A further extension may be made if it is deemed in the charity's best interests.

Trustees are recruited to provide the skills and experience required to govern the Charity.

We seek to appoint trustees from within our trustee network and, where required, through external advertising or specialist agencies.

Recommendations for appointments are made to the Board by the Chair, which the Board then ratifies.

New Trustees are provided with information on the charity's legal obligations under Charity and Company Law, the Charity Commission's guidance on public benefit, the content of the Articles of Association, the committee and decision-making processes, the business plan, and the charity's recent financial performance.

New Trustees also spend a day meeting key employees and other Trustees. Trustees are required to complete mandatory training modules and are encouraged to attend appropriate external training events that will facilitate the undertaking of their role.



The Chair is an ex officio member of all Committees. Any Trustee may attend any Trustee sub-committee meeting. The sub-committees each have specific responsibilities for the Charity as outlined below. They provide counsel, expertise, and support to the Senior Management Team.

Individual Trustees also take reasonable steps to ensure regular and direct contact between Trustees, staff, volunteers, and people who use our services at a local level.

Finance and General Purposes Sub-committee

During the reporting year, the committee was comprised of the following members: Jamie Drummond-Smith (Chair), Hon David Bernstein, Hon Isabelle Laurent, David Riddle, and Andrew Wylie, together with the Chief Executive, Chief Operating Officer, Executive Director of Research & Development, Director of Human Resources, and Director of Finance & Commercial.

The Committee is responsible for overseeing all aspects of the Charity's financial policies and operations. It monitors the charity's short—and long-term economic viability and ensures sufficient resources to fund its commitments.

The committee reviews and approves the Investment and Reserves Policy for recommendation and monitors the effectiveness of the Charity's risk management and internal control systems. It also reviews the charity's annual financial plans, monitors performance against plans, and recommends action where necessary.

The Committee also reviews all issues concerning human resources (including sickness, staff turnover, equality, diversity, and inclusion). It met five times during the reporting year (one was an extraordinary meeting regarding salary increase proposals).

Governance & Quality Assurance Sub-committee

The Committee is responsible for implementing and monitoring effective governance throughout the organisation, including clinical governance. During the reporting year, the committee was comprised of the following members: David Riddle (Chair), Hon David Bernstein, Lady Louise Gibbings, Lisa Bryer, and Dame Benita Rayne DBE, the Chief Executive, Chief Operating Officer, Executive Directors of Services, the Clinical Director and the Director of Governance and Quality Assurance.

A separate Clinical Governance Quality Assurance Forum is responsible for ensuring the collection and analysis of data and other information sufficient to provide effective clinical governance, ensuring the input of clinical leadership and advice, and promoting quality of care, including the safety and wellbeing of service users, families, and carers. This forum reports to the Governance and Quality Assurance Sub-committee via the Clinical Director.

The Committee is responsible for managing a culture of statutory compliance and processes for managing health and safety issues, facilitating the examination and review of significant events and incidents, ensuring service audits are undertaken and acted upon, and ensuring compliance with all legislation and contractual obligations.

During the period, the Charity was assessed and re-accredited (with zero non-compliance) against ISOs 9001, 14001, 45001, 27001, and Cyber Essentials Plus accreditation.



Continuous Service Improvement (CSI) Sub-committee

The Committee members include up to five Trustees, including (Dame Benita Rayne DBE (Chair), Hon David Bernstein, Lady Louise Gibbings, and Lisa Bryer) and the Chief Executive, together with the Divisional Director of Research & Development and Director of Service Improvement.

The Continuous Service Improvement Sub-committee provides an effective governance framework for managing all aspects of service improvement across all service delivery areas. Its focus is on research, service improvement, and implementation of best practices.

Fundraising & Communications (FC) Sub-committee

The Committee members include four Trustees (Lady Louise Gibbings (Chair), Hon David Bernstein, Hon Isabelle Laurent, and Dame Benita Rayne DBE) and the Chief Executive together with the Executive Director of Fundraising & Communications.

The Committee is responsible for providing a practical governance framework for the management of all aspects of the Fundraising and Communications functions of the Charity.

Public Benefit Statement

In preparing the report, the Board of Trustees considered the requirements of the Charities Act 2011. It was satisfied that they had complied with their duty to have due regard to the 'Public Benefit' guidance published by the Charity Commission.

We have referred to the Charity Commission's guidance on public benefit in reviewing our activities and objectives and planning future activities. We have also reviewed our reporting to ensure our activities indicate public benefit by achieving our aims.

Our main activities and achievements within these are described in the Chief Executive's section of this report. Broadly, our activities help advance health and save lives amongst our direct beneficiaries by providing treatment and support to rehabilitate substance misusers; we advance citizenship through reintegration support and deliver benefits to the wider public by preventing crime and destructive behaviour.

In addition to the many thousands of prisoners who have received services from the Charity, our programmes have also had a positive benefit for the families of the individuals we directly help and for the broader community by reducing reoffending among some of the most prolific offenders and improving life chances through the delivery of education and vocational training to disadvantaged groups.

Supporting Our Employees and Volunteers

As of 31 March 2024, we employed 746 staff, an 11.2% increase from the 671 people we employed on 31 March 2023.

Achieving the desired transformational changes in our clients will depend on the expertise and motivation of those who work with us. Throughout the last year, we have continued to make efforts to support our workforce's adaptation to the changes in how we work.

We are firmly committed to developing the diversity of our staff and volunteers through equal opportunity policies, training, and practical action.

As of 31 March 2024, the representation of women in our total workforce slightly decreased to 72.6% from 72.9%.

The percentage of staff from an ethnic minority increased slightly to 17% of the total workforce for whom their ethnic origin is known.

We remain particularly indebted to the commitment of the 13,592 hours (a 28% increase on last year) volunteered to us during the year from the 153 volunteers we engaged over the year.

Our volunteers work tirelessly on various projects. These incredible people are at the heart of everything that we do.

We calculate the value of these hours to be more than £163,104 (based on the Outer London Real Living Wage - support worker rate), and our services and events would not be possible without them.

The roles vary from project to project and event to event: it might be a few hours or entire days. Whatever their role, our volunteers generously provide significant amounts of their time to The Forward Trust, and we are enormously grateful.

We are committed to strengthening skills training for all our volunteers, ensuring they gain new experiences and feel a greater connection to our work.

Lived Experience

The Charity is strengthened by the number of people with lived experience, both those in recovery from addiction and ex-offenders who are involved in the day-to-day operations at all levels.

This involvement ranges from board members to 'peer supporters' and includes serving prisoners who volunteer to support our programme delivery.

In the year April 2023 to March 2024, an average of 34.6% of our staff and volunteers (who declared as such) had their own lived experience of being in recovery from drug or alcohol addiction. This is an increase from last year when the figure was 27%.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (Directors of The Forward Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements per applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company and charity law requires the Trustees to prepare financial statements for each financial year, which give an accurate and fair view of the state of affairs of the Charity and of the net movement in funds and application of resources, including the income and expenditure of the Charity 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.
- Make judgments 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 a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose the charity's financial position with reasonable accuracy at all times and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the charity's assets and, hence, for taking reasonable steps to prevent and detect fraud and other irregularities.

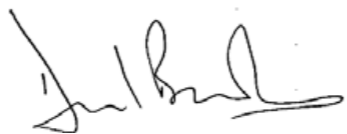
The Trustees are responsible for maintaining the integrity of the corporate and financial information on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as we are aware:

- There is no relevant audit information of which the Charity's auditor is unaware.
- 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.

The auditor HaysMac LLP, is willing to be re-appointed in accordance with section 485 of the Companies Act 2006.

The Trustees' Report, incorporating the Strategic Report, was approved and authorised by the Board of Trustees on 6th November 2024 and signed on their behalf by:



Hon David Bernstein
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE FORWARD TRUST

Opinion

We have audited the financial statements of The Forward Trust for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance sheet, the Cash flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework 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 the Republic of Ireland (the United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and accurate view of the state of the Charitable Company's affairs as at 31st March 2024 and of the Charitable Company's net movement in funds, including the 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements 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 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 preparing 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 at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the Trustees' responsibilities with respect to going concern are described in the relevant sections of this report.

Other Information

The Trustees are responsible for the other information, which comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information, except to the extent otherwise explicitly stated in our report; we do not express any assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. Suppose we identify such material inconsistencies or apparent material misstatements. In that case, we must determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on our work, 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.

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 Trustees' Annual Report (which includes the strategic report and 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 strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on Which we are Required to Report by Exception

In light of the knowledge and understanding of the Charitable Company and its environment obtained during the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic and directors' reports). We have nothing to report in respect of the following matters about which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the charitable company; or
- The charitable company's 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 required for our audit.

Responsibilities of Trustees for the Financial Statements

As explained more fully in the Trustees' Responsibilities Statement set out on page 42, 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 an accurate 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's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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. Still, it 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 based on these financial statements.

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

Based on our understanding of the charity and the environment in which it operates, we identified the principal risks of non-compliance with laws and regulations related to charity and company law applicable in England and Wales. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that directly impact the preparation of the financial statements, such as the Companies Act 2006.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). We determined that the principal risks were related to revenue recognition, particularly the risks that revenue is recorded in the wrong accounting period or that improper journals are posted to revenue and management override of controls. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators;
- Discussions with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing recoverability of debtors, including post-year end payments and the appropriateness of judgements made about the need for provisions against bad or doubtful debts;
- Reviewing post-balance sheet events;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

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 regulations. 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 due to fraud rather than error, as fraud involves intentional concealment, forgery, conspiracy, omission, or misrepresentation.

A further description of our responsibilities for auditing the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. 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.



Lee Stokes (Senior Statutory Auditor)

For and on behalf of HaysMac LLP,
Statutory Auditors,
10 Queen Street Place,
London EC4R 1AG

25/11/2024

STATEMENT OF FINANCIAL ACTIVITIES

Including the income and expenditure accounts for the year that ended 31st March 2024.

	Notes	Restricted Funds £'000	Unrestricted Funds £'000	2024 Total Funds £'000	2023 Total Funds £'000
INCOME					
Donations and Legacies	2	1,646	380	2,026	2,314
Charitable Activities	3				
Substance Misuse		-	21,345	21,345	15,309
Family Services		-	268	268	410
Young People Services		-	78	78	124
Recovery & Resettlement Services		-	855	855	662
Residential Rehabilitation Services		-	2,694	2,694	2,654
Clinical Services		-	1,073	1,073	1,217
Employability Services		-	4,776	4,776	5,472
Probation Services		-	6,147	6,147	4,265
Education Services		-	311	311	124
Investment Income		-	94	94	38
Income from Other Trading Activities		-	245	245	283
Total Income		1,646	38,266	39,912	32,872
EXPENDITURE					
Costs of Raising Funds	4		71	71	56
Expenditure on Charitable Activities	4				
Substance Misuse		324	22,296	22,620	17,024
Family Services		122	160	282	455
Young People Services		9	73	82	139
Recovery & Resettlement Services		541	365	906	736
Residential Rehabilitation Services		545	2,309	2,854	2,948
Clinical Services		-	1,137	1,137	1,354
Employability Services		105	4,955	5,060	6,084
Probation Services		-	6,515	6,515	4,740
Education Services		-	329	329	139
Total Expenditure		1,646	38,210	39,856	33,675
Net Income (Expenditure) Before Transfer of Action on Addiction Assets					(803)
Transfer of Assets from Action on Addiction					-
Net Income/Expenditure		-	56	56	(803)
Other Recognised Gains and Losses					
Actuarial Gains on Def Ben Pension Scheme	21	-	-4	-4	88
Net Movement of Funds		-	52	52	(715)
Reconciliation of funds					
Total Funds Brought Forward		-	6,994	6,994	7,709
Total Funds Carried Forward		-	7,046	7,046	6,994

BALANCE SHEET

Company Number 02560474

As at 31st March 2024

ASSETS	Notes	2024 £'000	2023 £'000
FIXED ASSETS			
Tangible Assets	9	4,635	4,075
Intangible Assets	10	47	75
Investments	11	2	2
CURRENT ASSETS			
Stock		2	4
Debtors and Prepayments		3,636	4,153
Cash at Bank and In Hand		3,158	2,329
		<u>6,796</u>	<u>6,486</u>
CREDITORS			
Amounts Falling Due Within One Year		(4,434)	(3,644)
NET CURRENT ASSETS			
		<u>2,362</u>	<u>2,842</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>7,046</u>	<u>6,994</u>
FUNDS			
Unrestricted Funds			
General Reserves		6,546	6,494
Designated Funds		500	500
		<u>7,046</u>	<u>6,994</u>
Restricted Funds			
		-	-
TOTAL		<u>7,046</u>	<u>6,994</u>

The financial statements were approved and authorised for issue by the Board of Trustees on 6th November 2024 and signed on their behalf by:

Jamie Drummond-Smith
Treasurer

Hon David Bernstein
Chairman

The notes on pages 49 to 67 form part of these financial statements.

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	2024		2023	
	£'000	£'000	£'000	£'000
Cash Flows from Operating Activities		1,504		(443)
Cash Flows from Investing Activities				
Dividends, Interest and Rents from Investments	94		38	
Purchase of Property, Plant, and Equipment	(769)		(910)	
Net Cash Provided By (Used In) Investing Activities		(675)		(872)
Increase (Decrease) in Cash and Cash Equivalents		829		(1,315)
Analysis of Cash and Cash Equivalents				
Cash and Cash Equivalent at the Beginning of the Period		2,329		3,644
Cash and Cash Equivalent at the End of the Period		3,158		2,329

	2024	2023
	£'000	£'000
Reconciliation of Net Movement in Funds to Cash Flow Operating Activities		
Net Income/(Expenditure) for the Reporting Period (as per the statement of financial activities)	56	(803)
Pension Service Cost Net of Finance Cost	(4)	88
Depreciation and Amortisation Charges	237	158
Dividends, Interest, and Rents from Investments	(94)	(38)
Decrease (Increase) in Debtors	517	(457)
Decrease (Increase) in Creditors	790	611
Movement in stock	2	(2)
Net Cash Provided By (Used) in Operating Activities	1,504	(443)

The notes on pages 49 to 67 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

Status of the Charity

The Forward Trust is a charity registered in England, a Limited Company by guarantee without share capital.

It is a registered charity with its registered office at Unit 106, Edinburgh House, 170 Kennington Lane, London SE11 5DP, and is not liable to direct UK taxation on its charitable activities.

Accounting Policies

The principal accounting policies adopted, judgements and critical sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of Preparation

The financial statements of The Forward Trust 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 (FRS 102) (Second Edition, effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Forward Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going Concern

The Trustees have reviewed the circumstances of the Charity and consider that adequate resources remain available to fund their activities for the foreseeable future.

They have considered forecast cashflows, current contract portfolios, pipelines, reasonable fundraising expectations, and known significant projects in making this determination.

The Trustees also consider that sufficient reserves are held at year-end to manage any foreseeable downturn in the UK economy, the impact of inflation, and the worldwide cost of living crisis.

Accordingly, the financial statements have been prepared on a going concern basis, and the Trustees are satisfied that there are no material uncertainties in making that assessment.

Income

Income is recognised when the Charity has an entitlement to the funds, any performance conditions attached to the item(s) of income have been met, the income will probably be received, and the amount can be measured reliably.

Recognition of income is deferred where conditions specify that such income relates to future accounting periods. Where donors specify that funds are for specific purposes, such income is included in incoming resources as restricted funds.

Grant Income

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has an entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Investment Income

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

Donations & Legacies

Income from donations and legacies, including donations and gifts in wills, is recognised where there is an entitlement, probability of receipt, and the amount of the gift is measurable. Income from donations, covenants, and gift aid also includes receipts from fundraising events.

Donations and the resulting tax credit from gift aid are credited directly to the statement of financial activities on an accrual basis. Donations and all other receipts (including capital receipts) from fundraising are reported gross, and the related fundraising costs are reported in raising funds.

Fund Accounting

General funds are unrestricted funds available at the Trustees' discretion to further the charity's general objectives and have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the charity for particular purposes.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to pay a third party; the settlement will probably be required, and the obligation amount can be measured reliably. Expenditure is classified under the following activity headings:

- The cost of raising funds comprises the direct and indirect costs associated with the day-to-day running of a Fundraising Department.
- Expenditure on charitable activities includes the costs of all activities undertaken to further the charity's purposes relating to the strategic vision and their associated support costs.
- Direct costs are allocated on an actual basis to the relevant expenditure headings.
- Support costs are allocated between expenditure headings based on time spent and the number of staff working on projects and activities. Governance costs are allocated in line with the support costs.
- Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Employee Benefits

Short-term benefits

Short-term benefits, including holiday pay, are recognised as expenses in the period in which the service is received.

Employee termination benefits

Termination benefits are accounted for on an accrual basis and in line with FRS102.

Operating Leases

Rentals payable under operating leases are charged to the SOFA on a straight-line basis over the lease term.

The Forward Trust strives to ensure that its property leases are co-terminus with its contracts. Where a property lease is longer than the initial contract, we strive to ensure that break clauses are in place.

Pension Costs

The Charity operates five defined benefit pension schemes on behalf of its employees. The Pension Schemes have been accounted for in accordance with FRS 102.

A defined benefit plan defines the pension benefit the employee will receive on retirement, usually dependent upon several factors, including age, length of service and remuneration. A defined benefit plan is a pension plan that is not a defined contribution plan. The liability recognised in the balance sheet for the defined benefit plan is the present value of the defined benefit obligation at the reporting date minus the fair value of the plan's assets at the reporting date.

The defined benefit obligation is calculated using the projected unit credit method. The Charity engages independent actuaries to calculate the obligation annually. The present value is determined by discounting the estimated future payments using market yields on high-quality corporate bonds denominated in sterling and with terms approximating the estimated period of future payments.

Tangible Fixed Assets

Tangible fixed assets costing over £1,000 are capitalised and included at cost, including any incidental acquisition expenses. Depreciation has been provided on the straight-line method to write off the cost of tangible fixed assets on a straight-line basis over their considered useful economic lives as follows:

- Furniture, fixtures, and fittings over 3 years
- Computer equipment over 3 years
- Motor vehicles & equipment over 3 years

A whole year of depreciation is charged in the year of acquisition.

Financial Instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost, except for investments held at fair value. Financial assets held at amortised cost comprise cash at the bank and in hand, together with trade and other debtors.

A specific provision is made for debts for which recoverability is in doubt. Cash equivalents are used as working capital. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes and provisions.

Debtors

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

Cash and Cash Equivalents

Cash and cash equivalents include cash and short-term highly liquid investments.

Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Creditors and provisions are usually recognised at their settlement amount after allowing for any trade discounts owing.

Share Capital

The Charity has no share capital but is limited by guarantee. Its members are the Trustees, who are also ordinary members. In the event of the Charity being wound up, the liability with respect to the guarantee is limited to £1 per member of the Charity.

Taxation

The Charity is registered and, therefore, is not subject to Corporation Tax on surpluses arising from charitable activities. The Charity is also registered for VAT purposes. VAT is paid on inputs (purchases/costs) and charged to the relevant expense category unless expressly reclaimable under HMRC guidance.

Judgement in Applying Accounting Policies and Key Resources of Estimation Uncertainty

Estimates and judgements are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Although these estimates are based on Management's best knowledge of the amount, events or actions, actual results may ultimately differ from those estimates. The Trustees consider the following areas subject to estimation and judgement.

Depreciation: The usual economic lives of tangible fixed assets are based on Management's judgement and experience. When Management identifies that actual useful lives differ materially from the estimates used to calculate depreciation, that charge is adjusted retrospectively. As tangible fixed assets are insignificant, variances between actual and estimated useful economic lives will not materially impact the operating results. Historically, no changes have been required.

Pensions: The Charity has obligations to pay pension benefits to certain employees. The cost of these benefits and the present value of the obligation depend on several factors, including life expectancy, salary increases, asset valuations and the discount rate on corporate bonds.

The accounts have not been adjusted to recognise the surplus within the sub-scheme. This is consistent with the treatment of the surplus in last year's disclosures. Management estimates these factors when determining the net pension obligation in the balance sheet. The assumptions reflect historical experience and current trends.

2. Income from Donations and Grants

	2024 £'000	2023 £'000
Individual Donations	160	109
Other Income	1,646	1,784
Events Income	220	421
	<u>2,026</u>	<u>2,314</u>

3. Income from Charitable Activities

	2024 £'000	2023 £'000
Substance Misuse	21,345	15,309
Family Services	268	410
Young People Services (FEF)	78	124
Recovery Support Services	855	662
Residential Rehabilitation	2,964	2,654
Clinical Services	1,073	1,217
Employability Services	4,776	5,472
Probation Services	6,147	4,265
Education Services	311	124
	<u>37,547</u>	<u>30,237</u>

4. Analysis of Expenditure

	Direct Costs Staff £'000	Other Direct Costs £'000	Support Costs £'000	Total Costs 2024 £'000
Substance Misuse	12,379	7,779	2,462	22,620
Family Services	155	98	29	282
Young People Services	45	28	9	82
Recovery Resettlement Services	496	312	98	906
Residential Rehabilitation Services	1,562	982	310	2,854
Clinical Services	622	391	124	1,137
Employability Services	2,770	1,740	550	5,060
Probation Services	3,566	2,240	709	6,515
Education Services	180	113	36	329
Cost of Raising Funds	44	27	-	71
	<u>21,819</u>	<u>13,710</u>	<u>4,327</u>	<u>39,856</u>

	Direct Costs Staff £'000	Other Direct Costs £'000	Support Costs £'000	Total Costs 2023 £'000
Substance Misuse	9,487	5,558	1,979	17,024
Family Services	254	149	52	455
Young People Services	77	45	17	139
Recovery Resettlement Services	410	240	86	736
Residential Rehabilitation Services	1,644	963	341	2,948
Clinical Services	754	442	158	1,354
Employability Services	3,390	1,986	708	6,084
Probation Services	2,641	1,548	551	4,740
Education Services	77	45	17	139
Cost of Raising Funds	29	27	-	56
	<u>18,763</u>	<u>11,003</u>	<u>3,909</u>	<u>33,675</u>

5. Analysis of Support Costs

	Executive & Central Admin £'000	Resources £'000	Governance £'000	2024 Total £'000
Substance Misuse	1,061	1,149	252	2,462
Family Services	13	13	3	29
Young People Services	4	4	1	9
Recovery Support Services	42	46	10	98
Residential Rehabilitation Services	134	144	32	310
Clinical Services	53	58	13	124
Employability Services	237	257	56	550
Probation Services	305	331	73	709
Education Services	15	17	4	36
	<u>1,864</u>	<u>2,019</u>	<u>444</u>	<u>4,327</u>

	Executive & Central Admin £'000	Resources £'000	Governance £'000	2023 Total £'000
Substance Misuse	827	931	221	1,979
Family Services	22	24	6	52
Young People Services	7	8	2	17
Recovery Support Services	36	40	10	86
Residential Rehabilitation Services	143	160	38	341
Clinical Services	66	74	18	158
Employability Services	296	333	79	708
Probation Services	230	259	62	551
Education Services	7	8	2	17
	<u>1,634</u>	<u>1,837</u>	<u>438</u>	<u>3,909</u>

6. Governance Costs

	2024 £'000	2023 £'000
Staff Costs	282	293
Legal and Professional Fees	128	96
Audit Fees and Other Fees Payable to the Auditor	34	49
	<u>444</u>	<u>438</u>

7. Net Income for the Year

These are stated after charging:

	2024 £'000	2023 £'000
Depreciation & Amortisation	237	158
Auditors Remuneration (excludes VAT)	34	49
Operating Lease Charges		
Property	807	660
Other	82	93

8. Staff Numbers and Costs

The average number of employees during the year, excluding trustees/directors, was:

	2024 £'000	2023 £'000
Charitable	637	552
Administration	80	77
	<u>717</u>	<u>629</u>

Staff Costs Were as Follows:

	2024 £'000	2023 £'000
Salaries and Wages	21,095	18,389
Social Security Costs	2,049	1,852
Pension Contributions	1,102	995
Apprenticeship Levy	91	78
Operating Costs of the Defined Benefit Pension Scheme	(4)	88
Redundancy and Termination Costs	64	54
Other Forms of Employee Benefits (Life, Critical Illness Insurance and Health Plan)	227	205
	<u>24,624</u>	<u>21,661</u>

The redundancy and termination costs are accounted for in total during the year.

At the balance sheet date, no liabilities relate to ex gratia payments or payments in lieu of notice.

The number of employees whose annualised earnings were over £60,000 per annum:

	2024	2023
£60,000 - £69,999	10	9
£70,000 - £79,999	5	5
£80,000 - £89,999	3	3
£90,000 - £99,999	1	2
£100,000 - £109,999	3	1
£110,000 - £119,999	-	1
£140,000 - £149,999	1	-
£150,000 - £159,999 (NB. The employee in the high band is a specialist Doctor)	1	-
£160,000 - £169,999. (NB. The employee in the high band is a specialist Doctor)	-	1

For the higher-paid employees above, contributions for the provision of pension benefits totalled £181k (2023: £169k). The total remuneration of the group's key management personnel, including benefits, was £797k (2023: £791k).

The organisation's Key Management personnel as of 31 March 2024 are the Chief Executive Officer, Chief Operating Officer, Executive Director of Substance Misuse Services, Executive Director of Employment Services, Executive Director of Research and Development, Executive Director of Recovery, and Executive Director of Fundraising and Communications.

During the year, no Trustee received any remuneration (2023: £Nil), any benefits in kind (2023: £Nil), or any reimbursement of expenses or amounts that were paid directly to third parties (2023: £Nil).

9. Tangible Assets

	Freehold Property £000	Leasehold Property £000	IT £000	Plant & Machinery £000	Motor Vehicles £000	Fixtures & Fittings £000	Total £000
Cost or Valuation							
At 1 st April 2023	3,575	7	416	296	16	142	4,452
Additions	274	218	139	-	-	137	769
Disposals	-	-	-	-	-	-	-
At 31 st March 2024	3,849	225	555	296	16	279	5,221
Depreciation							
At April 1 st 2023	-	5	182	161	3	26	377
Charge For Year	-	28	67	92	4	19	209
At March 31 st 2024	-	33	249	253	7	45	586
Net Book Value							
At 31 st March 2023	3,575	2	234	135	13	116	4,075
At 31 st March 2024	3,849	192	307	42	10	234	4,635

10. Intangible Assets

	Computer Software £000	Investment in Subsidiary £000	Total £000
Cost or Valuation			
At 1 st April 2023	38	75	113
Additions	-	-	-
Disposals	-	-	-
At 31 st March 2024	38	75	113
Amortisation			
At April 1 st 2023	24	14	38
Charge For Year	13	15	28
Elimination on Disposal	-	-	-
At March 31 st 2024	37	29	66
Net Book Value			
At 1 st April 2023	14	61	75
At 31 st March 2024	1	46	47

11. Fixed Asset Investments

	Assets £
Cost or Valuation	
At 1 st April 2023	1,581
Additions	-
At 31 st March 2024	1,581
At 31 st March 2023	1,581
At 31 st March 2024	1,581

12. Stock

	2024 £'000	2023 £'000
Finished Goods and Goods for Resale	2	4

13. Debtors: Due Within One Year

	2024 £'000	2023 £'000
Trade Debtors	2,218	3,361
Other Debtors	111	109
Prepayment and Accrued Income	1,307	683
	3,636	4,153

14. Creditors: Amounts Falling Due Within One Year

	2024 £'000	2023 £'000
Trade Creditors	1,442	1,046
Other Taxes and Social Security	839	776
Accruals	966	422
Other Creditors	590	203
Deferred Income	597	1,197
	4,434	3,644

15. Deferred Income Within One Year

	2024 £'000	2023 £'000
As at 31 st March 2023	1,197	837
Released to Incoming Resources	(1,038)	(818)
Income Deferred to a Future Year	438	1,178
As at 31 st March 2024	<u>597</u>	<u>1,197</u>

16. Statement of Funds

	1 st April 2023 £'000	Income £'000	Expenditure £'000	Transfers Gains/Losses £'000	31 st March 2024 £'000
Designated Funds					
Redundancy & Pension Fund	-	-	-	-	-
Property Maintenance Fund	500	-	-	-	500
	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
General Funds	6,494	38,266	(38,210)	(4)	6,546
Total Unrestricted Funds	<u>6,994</u>	<u>38,266</u>	<u>(38,210)</u>	<u>(4)</u>	<u>7,046</u>

	1 st April 2022 £'000	Income £'000	Expenditure £'000	Transfers Gains/Losses £'000	31 st March 2023 £'000
Designated Funds					
Redundancy Fund	-	-	-	-	-
Property Maintenance Fund	500	-	-	-	500
	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
General Funds	6,646	31,145	(31,384)	88	6,494
Total Unrestricted Funds	<u>7,146</u>	<u>31,145</u>	<u>(31,384)</u>	<u>88</u>	<u>6,994</u>

The Designated Fund represents funds set aside to cover refurbishment costs of the freehold properties at Clouds House and Manor House, the Bridges Project in Hull, and the Head Office in London.

Summary of Restricted Funds 2023-24

FY 2022/23	1 st April 2023 £'000	Income £'000	Expenditure £'000	31 st March 2024 £'000
Restricted Funds				
1772 - The Debtor's Relief Funds Charity	-	2	(2)	-
Colyer-Fergusson Charitable Trust	-	5	(5)	-
Duchy of Lancaster Benevolent Fund	-	7	(7)	-
Garfield Weston Foundation	-	100	(100)	-
Geoffrey F Armitage Family Charitable Trust	-	-	0	-
Henry Oldfield Trust	-	25	(25)	-
Hustmere School	-	1	(1)	-
Ian Mactaggart Trust	-	7	(7)	-
J Leon	-	20	(20)	-
Other restricted funding	-	15	(15)	-
John Armitage Charitable Trust	-	105	(105)	-
Maxtrix Causes Fund	-	1	(1)	-
Other restricted funding	-	19	(19)	-
Porticus UK	-	100	(100)	-
Prudence McLeod	-	64	(64)	-
Second Junior Charitable Trust	-	5	(5)	-
Thames Valley Police	-	5	(5)	-
The 29 th May 1961 Charitable Trust	-	1	(1)	-
The Andrew and Belinda Scott Charitable Trust	-	10	(10)	-
The Annie Tranmer Charitable Trust	-	2	(2)	-
The Belstead Ganzoni Charitable Settlement	-	2	(2)	-
The City Bridge Foundation	-	13	(13)	-
The Gilbert Edgar Trust	-	1	(1)	-
The Henry and Dora Needler Memorial Trust	-	-	0	-
The Inchcape Foundation	-	2	(2)	-
The Joseph and Annie Cattle Trust	-	10	(10)	-
The Julia and Hans Rausing Trust	-	820	(820)	-
The Mackie Foundation	-	15	(15)	-
The National Lottery Community Fund	-	151	(151)	-
The Patrick & Helena Frost Foundation	-	12	(12)	-
The Pilkington Charities' Fund	-	4	(4)	-
The Samuel Storey Family Charitable Trust	-	1	(1)	-
The Sir James Reckitt Charity	-	10	(10)	-
The Souter Charitable Trust	-	3	(3)	-
The Sylvia and Colin Shepherd Charitable Trust	-	12	(12)	-
The Taylor Family Foundation	-	6	(6)	-
Yorkshire Charity Clay Days	-	90	(90)	-
Total	<u>-</u>	<u>1,646</u>	<u>(1,646)</u>	<u>-</u>

Summary of Restricted Funds 2022-23

FY 2021/22	1 April		31 March	
	2022	Income	Expenditure	2023
	£'000	£'000	£'000	£'000
Restricted Funds				
The Saintbury Trust	8	-	(8)	-
The Taylor Family Foundation	3	-	(3)	-
J Leon Group	4	-	(4)	-
Monday Charitable Trust	4	-	(4)	-
The Reso Charitable Foundation	1	-	(1)	-
The Cyril & Eve Jumbo Charitable Trust	1	-	(1)	-
The Big Give	4	-	(4)	-
The Mackie Foundation	12	-	(12)	-
Michael and Shirley Hunt Charitable Trust	1	-	(1)	-
16th July 2022 Gala Fundraising Event	-	-	-	-
In Memory of Mary Parkinson	4	-	(4)	-
John Bramble charity motorcycle Ride	5	-	(5)	-
St James Place	26	-	(26)	-
CHK Charities Limited	6	-	(6)	-
Fowler Smith & Jones Trust	1	3	(4)	-
Ganzoni Charitable Trust	1	-	(1)	-
Garfield Weston Foundation	74	25	(99)	-
Peter Cruddas Foundation	6	-	(6)	-
Suffolk Community Foundation	4	-	(4)	-
Annie Tranmer Charitable Trust	-	-	-	-
The Julia and Hans Rausing Trust	287	1,057	(1,344)	-
The National Lottery Community Fund	69	82	(151)	-
Randal Charitable Foundation	9	18	(27)	-
Frank Litchfield General Charitable Trust	-	1	(1)	-
David & Ruth Lewis Family Charitable Trust	27	-	(27)	-
29th May 1961 Charitable Trust	-	1	(1)	-
Cumber Family Charitable Trust	-	1	(1)	-
Eternity Dinner & Auction	-	40	(40)	-
Tanagra Foundation	-	50	(50)	-
The Patrick & Helena Frost Foundation	-	3	(3)	-
The WO Street Charitable Foundation	-	3	(3)	-
The Belvedere Trust	-	1	(1)	-
Eleanor Rathbone Charitable Trust	-	5	(5)	-
Hospital Saturday Fund	-	2	(2)	-
Pilkington Charities' Fund	-	4	(4)	-
Stichting Benevolentia	-	100	(100)	-
The Rothschild Foundation	-	8	(8)	-

The Aurum Charitable Trust	-	40	(40)	-
Henry & Dora Needler Memorial Trust	-	2	(2)	-
Liz & Terry Bramall Foundation	-	50	(50)	-
Lord Barnby's Foundation	-	6	(6)	-
R E Pilkington's No 4 Settlement	-	1	(1)	-
Sir James Reckitt Charity	-	10	(10)	-
The Brewers' Company General Charitable Trust	-	1	(1)	-
The Samuel Storey Family Charitable Trust	-	1	(1)	-
The Sylvia and Colin Shepherd Charitable Trust	-	12	(12)	-
Yorkshire Charity Clay Day	-	80	(80)	-
John Coates Charitable Trust	-	3	(3)	-
Surrey Community Foundation	-	5	(5)	-
CHK Foundation	-	13	(13)	-
Wittersham PCC	-	1	(1)	-
Colyer-Fergusson Charitable Trust	-	35	(35)	-
D C Moncrieff Trust	-	1	(1)	-
Kent PCC	-	18	(18)	-
The John Armitage Charitable Trust	-	30	(30)	-
Other Restricted Funding	5	18	(23)	-
Overall Total	563	1,727	(2,290)	-

The purpose of restricted funds are:

Maxtrix Causes Fund	The Worth Project (violence reduction intervention)
Ian Mactaggart Trust	The Bridges
The Sir James Reckitt Charity	The Bridges
The Sylvia and Colin Shepherd Charitable Trust	The Bridges
The Samuel Storey Family Charitable Trust	The Bridges
The Henry and Dora Needler Memorial Trust	The Bridges
The Joseph and Annie Cattle Trust	The Bridges
The Julia and Hans Rausing Trust	Recovery Apprentices at Renew
The Julia and Hans Rausing Trust	Recovery Support
The Julia and Hans Rausing Trust	Surrey Prisons
The Julia and Hans Rausing Trust	Enterprise Support
The Julia and Hans Rausing Trust	Clouds House Bursaries
1772 - The Debtor's Relief Funds Charity	Family Services
The Taylor Family Foundation	Family Services: MPACT Surrey
The Mackie Foundation	Family Services: MPACT

Garfield Weston Foundation	Family Services
The Annie Tranmer Charitable Trust	HESS Recovery & Reintegration Service
The Belstead Ganzoni Charitable Settlement	HESS Recovery & Reintegration Service
The National Lottery Community Fund	Forward Connect
Colyer-Fergusson Charitable Trust	Medway: hardship packages
Henry Oldfield Trust	Vision Housing
The City Bridge Foundation	Vision Housing
The City Bridge Foundation	Enterprise Support
John Armitage Charitable Trust	Surrey Prisons: female offenders
Porticus UK	Prison Apprenticeship Pathways
The Inchcape Foundation	Clouds House Bursaries
The Patrick & Helena Frost Foundation	Clouds House Bursaries
The 29th May 1961 Charitable Trust	Clouds House Bursaries
Second Junior Charitable Trust	Clouds House Bursaries
The Gilbert Edgar Trust	Clouds House Bursaries
Duchy of Lancaster Benevolent Fund	The Brink: maintenance/refurbishment costs
The Pilkington Charities' Fund	The Brink
The Souter Charitable Trust	The Brink
Geoffrey F Armitage Family Charitable Trust	The Bridges
Hustmere School	Families programme in Kent
J Leon	Forward Connect
Yorkshire Charity Clay Days	The Bridges: Renovation work
The Andrew and Belinda Scott Charitable Trust	Clouds House Bursaries
Other restricted funding	Clouds House Bursaries
Other restricted funding	HMP Brixton
Other restricted funding	TAOA Campaign
Other restricted funding	The Bridges
Other restricted funding	Southend Community
Other restricted funding	East Kent community
Other restricted funding	Family Services
Other restricted funding	HMP Send
Other restricted funding	Clouds House
Other restricted funding	Clouds House Bursaries
Other restricted funding	Liverpool - Sharp services
Other restricted funding	Sharp Wickford
Other restricted funding	Braintree
Other restricted funding	The Brink
Other restricted funding	Family Services
Other restricted funding	Employability

17. Summary of Funds

	1 st April 2023 £'000	Income £'000	Expenditure £'000	Transfers Gains/Losses £'000	31 st March 2024 £'000
Designated Funds	500	0	0	0	500
General Funds	6,494	38,266	(38,210)	(4)	6,546
Total Restricted Funds	-	1,646	(1,646)	-	-
	<u>6,994</u>	<u>39,912</u>	<u>(39,856)</u>	<u>(4)</u>	<u>7,046</u>

18. Analysis of Net Assets Between Funds

At 31 st March 2024	Restricted Funds £'000	Unrestricted Funds £'000	Total Funds £'000
Fixed Assets	-	4,684	4,684
Current Assets	-	6,796	6,796
Current Liabilities	-	(4,434)	(4,434)
	<u>-</u>	<u>7,046</u>	<u>7,046</u>

At 31 st March 2023	Restricted Funds £'000	Unrestricted Funds £'000	Total Funds £'000
Fixed Assets	-	4,152	4,152
Current Assets	-	6,486	6,486
Current Liabilities	-	(3,644)	(3,644)
	<u>-</u>	<u>6,994</u>	<u>6,994</u>

19. Analysis of Net Assets Between Funds

On 31st March 2024, the Charity's future minimum operating lease payments are as follows:

BUILDINGS Leases That Expire:	2024 £'000	2023 £'000
Within One Year	522	461
Two to Five Years	428	249
Over Five Years	54	5
	<u>1,004</u>	<u>715</u>

During the year, the Charity incurred rental costs of £807k (2023: £660k) for assets under operating leases.

20. Related Party Transactions

There were no related party transactions in the current year.

Donations from Trustees in aggregate were £3.7k (2023: £4.5k).

21. Pensions

The Charity contributes to defined contribution and defined benefit pension schemes for its employees. All defined benefit schemes are closed to new entrants, and active members can only grow due to staff transfers from other organisations (TUPE).

The Charity contributes to several schemes: the Group Personal Pension Plan managed by Aviva, the NHS Pension Scheme managed by NHS Pensions, the Shropshire County Pension fund managed by Shropshire Council, the Civil Service Pension managed by The Cabinet Office, and the Prudential Platinum Pension Scheme. The Group Personal Pension Plan managed by Aviva is a defined contribution plan.

The NHS Pension Fund is a closed-defined benefit scheme specific to TUPEd employees who were members of an NHS Pension Scheme at the time of transfer. Shropshire County Pension is a closed defined benefit scheme applicable to TUPEd employees who were members of the Shropshire Pension Scheme at the time of transfer. The Civil Service Pension Scheme is a closed defined benefit scheme applicable to employees who were members of the Civil Service Pension Scheme at the time of transfer.

The Charity participates in Prudential Platinum Pension—The Forward Trust, a funded defined benefit statutory pension scheme in the UK contracted out of State Second Pension. This scheme was set up to ensure we provide a comparable scheme for TUPEd staff with final salary pension rights. The assets of all pension schemes are held separately from those of the Charity.

Pension costs charged in the Statement of Financial Activities represent all the contributions payable by the Charity for the year together with any material provision to record the Charity's liability in relation to a defined benefit pension scheme, where this can be identified, in accordance with the accounting standard incorporated in FRS102.

Pensions: Prudential Platinum Pension – The Forward Trust

Prudential Platinum Pension is a centralised scheme available to employers throughout the United Kingdom. Each participating employer (or group company arrangement) has its ring-fenced section, and accordingly, there is no cross-subsidy between employers other than in a group company arrangement. The Scheme provides retirement and death-in-service benefits for Members and their Dependents. It is a defined benefit scheme, which means that the benefits under it are calculated on a pre-determined basis specified in the Scheme's rules. The Scheme, which is legally and financially separate from the employers, is constituted by a Trust Deed and is administered in accordance with the regulations by the Trustees. The Forward Trust is legally bound by a Deed of Adherence to the Scheme and became a participating employer effective 18 May 2012. This note reflects the position appropriate to The Forward Trust for the UK pensions accounting standard FRS 102. It does not reflect the position of any other participating employer in the Prudential Platinum Pension Scheme. The costs and balance sheet items regarding the Charity's other pension arrangements are included elsewhere in the Charity's disclosures.

The Prudential Platinum Pension scheme is set up on a tax-relieved basis as a separate trust independent of the Charity and supervised by an independent Trustee. The Trustee is responsible for ensuring that the correct benefits are paid, that the Scheme is appropriately funded, and that Scheme assets are appropriately invested. This scheme provides pensions and lump sums to members on retirement and their dependents on death. Members who leave service before retirement are entitled to a deferred annuity.

Active members of the Scheme pay contributions at a rate based on their pensionable pay, and the Charity pays the balance of the cost as determined by regular actuarial valuations. The independent trustee must use prudent assumptions to value the liabilities and expenses of the scheme, whereas the accounting assumptions must be best estimates. The liabilities for this year's accounting disclosures have been calculated by rolling forward the 31 December 2015 liabilities from that valuation date to 31 March 2024, allowing for member movements and cash flows and using the assumptions below. The figures in the following disclosure were measured using the Projected Unit Method.

The amounts recognised in the statement of financial position are as follows:

	2024 £'000	2023 £'000
Defined Benefit Obligation	(347)	(341)
Fair Value of Plain Assets	506	520
Net defined benefit (liability)/asset	159	179
Net amount recognised year-end (before any adjustment for deferred tax)	159	179
Adjustment of Non-Recognition of Surplus	(159)	(179)

The amounts recognised as comprehensive income are:

SERVICE COST	2024 £'000	2023 £'000
Current Service Cost (Net of Employee's Contributions)	5	8
Administration Expenses	-	86
Loss (Gain) on Plan Introductions, Changes, Curtailments and Settlements	-	-
Net Interest Expense (Credit)	(9)	(6)
Change (Credit) Recognised in Profit and Loss	(4)	88

	2024 £'000	2023 £'000
Re-measurements of the Net Liability		
Return on Scheme assets (Excluding amounts Included in Net Interest Expense)	35	204
Actuarial Gains (Losses)	(3)	(167)
Adjustment for restrictions on the asset recognised	-	-
Credit Recorded on Other Comprehensive Income	32	37
Total Defined Benefit Cost	28	125

The Principal Actuarial Assumptions Used Were:

	2024	2023
	%	%
Liability discount rate	4.90	4.85
Inflation assumption – RPI	3.05	3.15
Inflation assumption – CPI	2.05	2.15
Inflation assumption – CPI (after 2030)	2.85	2.95
Rate of increase in salaries (before 2030)	2.55	2.65
Rate of increase in salaries (after 2030)	3.35	3.45
Revaluation of deferred pensions	2.05	2.15
Revaluation of deferred pensions (after 2030)	2.85	2.95
Increases for pensions in payment:		
CPI (prior to 2020) pension increase	2.05	2.15
CPI (after 2030) pension increase	2.85	2.95
Expected age at death of current pensioner at age 65:		
Male aged 65 at year end	85.8	85.9
Female aged 65 at year end	88.7	88.9
Male aged 45 at year end	87.1	87.2
Female aged 45 at year end	90.2	90.3

Reconciliation of Scheme Assets and Liabilities	Assets £'000	Liabilities £'000	Total £'000
At the start of the Period	520	(341)	179
Benefits paid	(13)	13	-
Administration expenses	-	-	-
Current service cost	-	(5)	(5)
Contributions from the employer	8	-	8
Contributions from the employees	1	(1)	-
Interest income/(expenses)	25	(16)	9
Return on assets (excluding amount included net interest expense)	(35)	-	(35)
Actuarial gains/(losses)	-	3	3
Gain/(loss) on plan introductions and changes	-	-	-
Gain/(loss) on curtailments	-	-	-
Assets distributed / liabilities extinguished on settlements	-	-	-
Assets acquired / liabilities assumed in a business combination	-	-	-
At the End of the Period	506	(347)	159

The Return on Plan Assets Was:

	2024 £'000	2023 £'000
Interest Income	25	19
Return on Plan Assets (excluding amounts included in net interest expense)	(35)	(204)
Total Return on Plan Assets	(10)	(185)

The Scheme has no investments in the Charity on property occupied by the Charity.

The Major Categories of Scheme Assets are as follows:

	2024 £'000	2023 £'000
Corporates	264	265
Index Linked	242	255
Total Market Value of Assets	506	520

22. Capital Commitments

	2024 £'000	2023 £'000
Website Development	100	-
Refurbishment/Improvements to The Bridges Beverley Rd, Hull	75	253
Refurbishment/Improvements to Clouds House, Wiltshire	160	24
Investment in IT infrastructure across the organisation	83	140
Total Capital Expenditure	418	417

23. Contingent Liabilities.

There are no qualifying Contingent Liabilities in the current or prior year.

24. Post Balance Sheet Events

In April 2024, as part of a ground-breaking and hugely transformational partnership with Mitie Care & Justice and People Plus, Forward was successful in its bid to be a top-table delivery partner in the operation of HMP Millsike, a brand-new Resettlement Prison situated on land opposite the existing HMP Full Sutton. The prison is currently being constructed and will open in April 2025. The value of this contract will be around £15 million over ten years.

REFERENCE AND ADMINISTRATIVE DETAILS

The Forward Trust is a charitable company limited by guarantee.

Charity Number: 1001701
Company Number: 02560474

Trustees/Directors as at 6th November 2024

Chair Hon David Bernstein
Treasurer Jamie Drummond-Smith
 Dame Benita Rayne DBE
 Hon Isabelle Laurent
 Joyce Adu
 Lisa Bryer
 Rebecca Priestley
 Andrew Wylie
 Amelia Fitzalan Howard
 David Meredith
 Ivor McKay
 Katie Simpson Lloyd
 Steven McIntosh
Company Secretary John Biggin OBE

Patron HRH The Princess of Wales

Ambassadors Tony Adams MBE
 The Revd. Jonathan Aitken
 Chris Difford
 Sir Anthony Hopkins CBE
 Jonathan Pryce CBE
 The Hon. Emma Soames

Founders Jonathan Wallace
 Peter Bond
 Michael Meakin

Business Address Unit 106, Edinburgh House
Registered Office 170 Kennington Lane, London SE11 5DP

Key Management Personnel

Michael Trace	Chief Executive Officer
John Biggin OBE	Chief Operating Officer
Jason Moore	Executive Director of Substance Misuse Services
Asi Panditharatna MBE	Executive Director of Employment Services
Carwyn Gravell	Executive Director of Research & Development
Julie Muir	Executive Director of Recovery
Sally Benton	Executive Director of Fundraising & Communications

Bankers HSBC
 The Peak, 333 Vauxhall Bridge, Victoria, London SW1V 1EJ

Auditor HAYSMAC LLP
 Chartered Accountants & Registered Auditors,
 10 Queen Street Place, London EC4R 1BE

Solicitors BATES WELLS
 10 Queen Street Place, London EC4R 1BE

The logo for 'Forward' is displayed in a stylized, lowercase font. The letters are filled with a gradient of colors, transitioning from a light pink on the left to a light blue on the right. The background of the entire page is a dark blue with several large, overlapping, semi-transparent shapes in various shades of blue and teal, creating a modern, abstract design.

forward

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Registered Charity No. 1001701
Company No. 2560474