

Company registration number: 05189356

Charity registration number: 1106963

PEOPLE FIRST DORSET
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

E d w a r d s & K e e p i n g

Chartered Accountants

PEOPLE FIRST DORSET

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PEOPLE FIRST DORSET

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees Graham Waters, Chairman
 Ruth Bettenson, Treasurer
 Richard Maxfield
 Hazel Morgan
 Paul St Quintin
 Deborah Holyer

Charity Registration Number 1106963

Company Registration Number 05189356

Registered Office The charity is incorporated in England and Wales.
 2 Herringston Barn
 Herringston
 DORCHESTER
 Dorset
 DT2 9PU

Principal Office 2 Herringston Barn
 Herringston
 DORCHESTER
 Dorset
 DT2 9PU

Independent Examiner Edwards and Keeping
 Unity Chambers
 34 High East Street
 Dorchester
 Dorset
 DT1 1HA

Bankers The Co-operative Bank
 CCLA Fund Managers Limited
 CAF Bank Limited

TRUSTEES' REPORT

The Trustees present their report and the financial statements for the year ended 31st March 2024. The Trustees, who are also directors for the purposes of company law, who served during the year and up to the date of this report, are set out on page 1.

We welcome another opportunity to share in our Annual Report how we have continued to empower and enable adults with learning disabilities across Dorset.

People First Dorset has been able to use its established position of trust within our Dorset community and support individuals, notably where needs were less well served by mainstream provision, to keep individuals safe and well. This has predominantly been achieved through addressing beneficiaries' social isolation, improving mental health and physical wellbeing, plus opportunities to speak up.

Structure and membership

The organisation is a charitable company limited by guarantee (05189356), incorporated on 26 July 2004, and registered as a charity (1106963) on 24 November 2004 as Dorset People First. The name was changed to People First Dorset on 20 March 2014.

The company was established under a Memorandum of Association which sets out the objects of the charitable company and is governed under its Articles of Association. The company updated its Memorandum of Association in September 2018. Under the Articles, the Directors are re-elected or elected at the AGM each year and there must always be a minimum of 3 directors.

The liability of members is limited to a sum not exceeding £1, being the amount that each member undertakes to contribute to the assets of the charity in the event of it being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member.

Anyone with a learning disability can apply to become a member of the charity, People First Dorset. Members of the People First Dorset charity are entitled to vote at AGM meetings.

We invite carers, professionals, and organisations to join us as 'charity members' and contribute to our mission, while our 'members' are beneficiaries are people with learning disabilities who attend our activities and benefit directly from our services.

Objectives and activities

The company is a charity and exists to promote any charity purpose (including the promotion of education and social inclusion) for the benefit of individuals with learning disabilities ("Individuals") assisting these Individuals to integrate into society, in particular (but not exclusively) by:

- (1) enabling Individuals to be self-advocates providing workshops, forums and general support;
 - (2) providing local support groups that encourage and enable Individuals to integrate and participate more effectively with the wider community and build confidence in themselves;
 - (3) enabling and supporting Individuals to learn new skills that will assist them in progressing towards a more independent and full life, participating more effectively with the wider community and improving their health and wellbeing;
 - (4) providing social and educational opportunities for Individuals within the community which promote social inclusion and independence;
 - (5) increasing, or co-ordinating, opportunities for Individuals to engage better with the bodies which provide any services that Individuals use and to enable those providers to better meet the needs of Individuals;
 - (6) raising public awareness of the issues affecting Individuals, both generally and in relation to their social exclusion; and
-

PEOPLE FIRST DORSET

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(7) offering guidance, support and assistance to the families and supporters of Individuals in relation to the care and support of Individuals (to the extent that it benefits the Individual).

The Trustees have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

More about our Mission and Purpose at People First Dorset

At People First Dorset we: -

1. Enable people with a learning disability to make and sustain friendships in their community, create opportunities to speak up and develop action groups so that issues affecting individuals' lives can be addressed at the earliest opportunity.
2. Empower people with learning disabilities to take the lead in addressing their concerns successfully; develop stronger self-advocacy skills; have a better understanding of their rights; build peer networks so they may (more confidently, effectively, and independently) address the inequalities they experience daily.
3. Enable people with learning disabilities to develop stronger, more productive relationships with key decision makers (i.e., statutory services, housing, health bodies), who will realise the benefits that working together can produce significant improvements for all.
4. Develop an increased awareness and empathy from the community for people with learning disabilities, who will in turn find the community a more inclusive and fairer environment to live in and engage with.
5. Develop a better understanding of how to create cost effective and sustainable solutions for people with learning disabilities, so we can better address the inequalities they experience.

Governance at People First Dorset

Our governance structure remained strong, with a Board of 7 Trustees, meeting every 6-8 weeks (including an individual with a learning disability) and a Management Committee of 8 elected individuals with learning disabilities. Together, these bodies oversaw our strategy and operations, ensuring that our work remained member-led and inclusive. With the support of a Board member, the Management Committee met monthly to review and discuss current projects, as well as plan for the future.

Management Committee and Trustees updates 2023/24

Our Board of Trustees and Management Committee worked tirelessly to maintain our services and support our members.

In the last year, the Management Committee: -

- continued meeting monthly in person.
- welcomed four new members, including two members of PFD staff (with a learning disability).
- reviewed how well the MC is working. One outcome was that the MC reflected that they do not have sufficient representation from the MC at Speaking Up events. To improve this, they invited PFD's two members of staff with a learning disability to join the MC. This is because these two individuals regularly attend Speaking Up groups and can also contribute to the MC as to how the day-to-day operations are going. This will enable the MC to better understand how Speaking Up groups are running, and the operations of PFD.
- continued to oversee planning for existing and new projects

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- attended a bespoke pilot course on Improving Communication Skills, run in partnership with Adult Skills and Learning. Feedback was extremely positive - 'excellent', 'brilliant', 'so far so good'.
- worked alongside National Mencap Advisor to better understand the issues that members want to take action on.
- continued to successfully take their 'reporting board' to events, on which other members can share their thoughts and feedback. This year the MC have particularly focused on reviewing meeting length, group sizes, frequency of meetings, meeting formats, variety of activities. This method of obtaining information is one of the ways in which the team, and trustees, learn how beneficiaries are coping and of immediate concerns, enabling us respond to changing needs and develop our response accordingly - in turn supporting individuals to cope with activities which meet needs.

People First Dorset - what we do

People First Dorset is a 'self-advocacy' organisation, led and run by people with learning disabilities, with support from staff and volunteers. We develop self-advocacy in three stages. It starts by coming together at our Friendship Club events; individuals then tend to join one of our Speaking Up Groups, and finally come together to lead change through our developing Action Groups. Our mission is to support people learning disabilities to be independent, have their voices heard and to be included in community life.

Anyone with a learning disability is welcome to join our activities, which are currently aimed at adults with a learning disability.

Issues most affecting members

In the last year, the cost-of-living crisis significantly impacted our members and the charity. As always, we adapted our activities to focus on supporting members' most pressing needs. We ensuring our efforts centred on retaining members social connections within their local communities, promoting members' health and well-being with physically active events, and equipping members with the skills to navigate other cost-of-living related challenges - achieved via the team developing workshops on budgeting and money management; running speaking up groups which continue to empower members to self-advocate for their concerns, and signposting individuals to relevant support as necessary.

Many individuals, having recovered well from the difficulties presented during covid, experienced challenges because of the cost-of-living crisis. The team continued to speak regularly with beneficiaries, actively listening to find out what their needs were at any given time, and responding dynamically, innovatively and swiftly with support as necessary.

Activities - overview of achievements and performance

Our talented and committed staff continued to work hard during the last year to support members. Activities considered to be restricted projects and unrestricted activities are shown in more detail on page 22.

Our biggest project, the Friendship Club, continued to be extremely popular. Discos were back in full swing, as was Big Night Out (our bi-annual nightclubbing event in Bournemouth, run with People First Forum, and an attendance of around 400 people with learning disabilities), and the regular social evenings out in the local community were ever well attended and fun.

We ran 13 Speaking Up groups each month across Dorset too. The team listened to members, to find out their pressing concerns, which vary considerably across the county with different groups, and responded with activities and workshops to better understand, explore and take action in these areas.

Over the last year, groups covered the following topics: -

- learning about different communication styles,
- dealing with grief and bereavement,
- going on holiday, risks on flights,

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- staying safe during the summer,
- staying safe generally,
- reviewing our rights,
- dangerous road in Weymouth,
- exploring activities to stay active,
- stranger danger,
- dispelling myths,
- making and managing friendships,
- litter,
- debates v arguments,
- bowel cancer and FIT testing,
- road safety,
- campaigning and activism,
- housing,
- Makaton,
- understanding, and belonging in, our community,
- access and accessibility,
- RNLI,
- employment,
- scams and digital safety,
- helping police to communicate with people who have a learning disability,
- confidence building,
- healthy eating,
- consent,
- transport issues and solutions,
- social media.

The Speaking Up groups also worked with National Mencap to better understand and review the issues they are most concerned about and want to take action on.

The monthly online group remained popular for a group of members, with activities ranging from bingo to financial skills workshops.

We also continued to offer our Easy Read service, where information is put into an accessible format, so people with learning disabilities can read and understand it.

The number of sessions held over the last accounting year, as well as the number of attendees, and number of magazines sent is as follows: -

Total Number of Events: 236

Friendship Club Events: 111

Speaking Up Events: 115

Online Events: 10

Bespoke Workshops (sports, finance, digital safety): 31

Number of attendees: 2,606 (please note that these are the numbers attending, so will include many of the same individuals)

Other outcomes

- Thanks to Sport England, we ran several **sports activities** at community sports clubs and centres, enabling members to try their hand at a range of sports they identified. This gave members a chance to try sports they otherwise would find extremely difficult to take part in and develop links with these venues to establish how individuals can continue to take part in a particular activity.
- We ran a successful six week **Improving Communication Skills** course with Adult Skills and Learning for a group of 12 members

PEOPLE FIRST DORSET

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- There continued to be difficulties with members attending activities in **North Dorset**, due to a combination of factors, such as rurality and lack of staff support. The team continued to work with providers, and the local authority, to better understand and address these issues.
- **Connect**, our accessible booklet listing activities and updates, continued to be produced bi-monthly and circulated by post, email or on social media to over 500 people with learning disabilities', and circulated by email to a further 200 plus stakeholders.
- The team continued to ensure members were aware of **Annual Health Checks**, and how to receive them.
- We enjoyed another successful year taking an active role on the **Dorset Council Equality, Diversity and Inclusion Group**. One member of staff, with a learning disability, led on this work with support from our Operations Manager.
- We continued to ensure the voices of members were heard and valued in a number of boards, notably the Health Action Group, Learning Disability Partnership Board and Dorset Healthcare Engagement Forum.
- One of our team represented People First Dorset at the **International EAMHID Conference** (European Association of Mental Health and Intellectual Disability) in Helsinki. PFD had been part of the STORM (Standing up for myself against Stigma) research project with University College London (UCL) and we were invited to take part in a presentation on this research.

Other groups, projects and research

We receive many requests to take part in interesting and important research, projects, panels, workshops etc. Although we are sadly unable to do them all, we are pleased that this year we have been able to take part in the following: -

- a) Manchester Metropolitan University **Older People's Research** -one of our colleagues with a learning disability was employed to sit on two Steering Groups in this research project, which aims to find out how people with learning disabilities can be better supported when they grow older.
- b) Warwick University Medication Support Interventions Research - one of our colleagues with a learning disability sat on the Project Advisory Group of this research which seeks to advance knowledge in helping people with learning disabilities and/or their carers to benefit from **medication** they need while minimising unintended effects from these treatments.

Challenges over the last year

The past year also presented significant challenges for People First Dorset like many charities due to financial constraints, resulting in a reduction of our team. Despite these difficulties, we were still able to continue all planned activities for members and remain committed in our mission to empower individuals with learning disabilities.

As we reflect on this year's journey, we are pleased that People First Dorset has navigated significant financial challenges while maintaining strong leadership and governance.

Having experienced a period of robust funding prior to the COVID-19 pandemic, supported by additional funds during that time, the onset of the cost-of-living crisis has seen PFD face a decline in funder appetite for funding, notably core, a trend impacting many charities.

In response, we have made necessary adjustments, these have included:

- Implementing redundancies where needed
- Scaling back activities where possible
- Restructuring our resources to maximise efficiency

Alongside these adjustments, we have achieved several key sustainability strategic priorities. We have:

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- Maintained the delivery of all existing grants
- Redesigned our funding strategy to diversify our income streams
- Prioritised the restoration of our unrestricted reserves

All of these actions have ensured the charity's long-term sustainability and on-going effectiveness.

Strengthening the charity

The team continued to work hard to ensure the core of the charity remains strong and robust, reviewing policies, systems and best practice at every level of the organisation. This included:

- Training for the team in the new cloud-based database system, enabling us to store and manage all data securely, with the ability to produce a range of increasingly essential statistical, activity and performance reports.
- Both the Management Committee and Trustees have respectively continued to meet monthly, as respective governance bodies. Also conducting an annual review of their effectiveness and ensuring we are as user-led as possible. This includes annual appraisals for all trustees, as well as staff.
- Continuing to review and develop our marketing, fundraising, influencing, communications offering. This is to make sure we continue to grow both individual donations and earned income.
- Conducting ongoing reviews with beneficiaries to understand how we can continue being as user-led as possible as an organisation, ensuring members are engaged at every level, and staying responsive to the needs of beneficiaries
- Engaging in targeted programme of team development, both workforce and governance.

Collaboration and networking

We have continued to closely collaborate and partner with several local organisations such as the Local Authority, NHS Dorset, Dorset Healthcare, Dorset County Hospital, the Volunteer Centre, providers, local businesses and many others. These relationships are vital, enabling us to improve services, share outcomes and ideas.

We have continued to link, thanks to organisations like Learning Disability England, with many other self-advocacy organisations around the country to find out how they are managing and sharing best practice.

What we have learnt this year

1. Continually listening to members and their changing needs is imperative in being able to offer effective activities and solutions.
2. That continued support continues to be essential, enabling individuals to speak up at an early stage, enabling support to kick in quickly and preventing any crisis.
3. With the right support members are resilient.
4. That it is important to work with others to trial solutions for harder to reach people i.e. people with profound and multiple learning disabilities
5. That the cost-of-living crisis has adversely impacted our members, but individuals have managed by speaking up about their concerns, in turn enabling us to provide activities and support to meet their most pressing needs.

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6. That members are still facing many inequalities, and with funding more competitive to secure for PFD, a cost-of-living crisis, it is even more imperative that we continue to support individuals to be resilient and work collectively with other organisations to deliver cost effective, sustainable and robust solutions.

7. That it is still very hard for people with learning disabilities to understand information, such as deciding how to vote. Much reinforcement and easy read ways of demonstrating such messages are vital.

8. That with low-cost, timely, engaging, focused activities and support, many people with learning disabilities can avoid crisis and thrive.

Our sincere gratitude and thanks to funders, and donors and supporters

We want to take this opportunity to share our heartfelt thanks, to all our funders, and donors, who have generously enabled us to continue supporting members in the different ways they have needed. Thanks also to those who give time to support us in many ways and offer encouragement and practical help.

What next?

Our primary concern going forward is primarily supporting our members to continue adapting to a 'new normal' whatever that might look like, which of course is ever uncertain, certainly in the years since covid. Support for individuals to manage their health and wellbeing, as well as maintaining friendships, is imperative.

With individuals trusting staff, and feeling safe to speak up, we have caught more concerns early again in the last year. This will be key going forward, notably with advocacy services more difficult to secure.

Peer support continues to prove effective, so we will create more opportunities for members to listen and share experiences, developing skills to support each other and improve their general well-being.

Continued conversations with members and their supporters tell us that the reason that they do so well, is often largely down to activities, interaction and support from People First Dorset. For some, it's a disco to look forward to each month, for others it's a safe place to talk about their worries, while some gain huge benefits from being socially included and doing physical activity.

It is extremely difficult, if impossible, to meaningfully calculate the financial value of our work and intervention, but it is very possible that if even a small group of members had reached crisis point, that the costs of support would have been substantially greater than the costs of our intervention.

Financial Review

The incoming resources for the year amounted to £203,000 of which £154,986 represented restricted funds. The outgoing expenditure amounted to £293,394 of which £137,897 was in respect of restricted projects. There was an overall deficit of £90,394 for the year.

The total reserves on 31 March 2024 were £18,445 of which £24,726 represented restricted funds. There was therefore a £6,281 negative balance of unrestricted funds at the year end.

The results are summarised on page 11 and shown in more detail on pages 15 - 19 and 22.

The charity held £2,356 on deposit with CCLA Investment Management, £447 with CAF Bank and £8,330 in a Co-operative Bank Deposit Account at the year end. This was in addition to funds held within Co-operative and CAF bank current accounts for day to day needs.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of People First Dorset for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

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

Approved by the trustees of the charity on 25 October 2024 and signed on its behalf by:

.....
Graham Waters
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PEOPLE FIRST DORSET

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of People First Dorset as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

H E Jones BA (Hons) FCCA

Edwards and Keeping
Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1HA

28 October 2024

PEOPLE FIRST DORSET

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	12,437	-	12,437	3,336
Charitable activities	4	19,675	154,986	174,661	161,450
Investment income	5	2,006	-	2,006	1,899
Other income	6	13,896	-	13,896	-
Total income		<u>48,014</u>	<u>154,986</u>	<u>203,000</u>	<u>166,685</u>
Expenditure on:					
Charitable activities	7	<u>(155,496)</u>	<u>(137,897)</u>	<u>(293,393)</u>	<u>(269,073)</u>
Total expenditure		<u>(155,496)</u>	<u>(137,897)</u>	<u>(293,393)</u>	<u>(269,073)</u>
Net (expenditure)/income		(107,482)	17,089	(90,393)	(102,388)
Transfers between funds		<u>640</u>	<u>(640)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(106,842)	16,449	(90,393)	(102,388)
Reconciliation of funds					
Total funds brought forward		<u>100,562</u>	<u>8,277</u>	<u>108,839</u>	<u>211,227</u>
Total funds carried forward	18	<u>(6,280)</u>	<u>24,726</u>	<u>18,446</u>	<u>108,839</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

PEOPLE FIRST DORSET

(REGISTRATION NUMBER: 05189356)
BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	2,827	4,238
Current assets			
Debtors	14	12,926	625
Cash at bank and in hand		25,540	129,810
		<u>38,466</u>	<u>130,435</u>
Creditors: Amounts falling due within one year	15	<u>(22,847)</u>	<u>(25,834)</u>
Net current assets		<u>15,619</u>	<u>104,601</u>
Net assets		<u>18,446</u>	<u>108,839</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	18	24,726	8,277
Unrestricted income funds			
Unrestricted funds		<u>(6,280)</u>	<u>100,562</u>
Total funds	18	<u>18,446</u>	<u>108,839</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 11 to 24 were approved by the trustees, and authorised for issue on 25 October 2024 and signed on their behalf by:

Graham Waters
Trustee

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

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

2 Herringston Barn
Herringston
DORCHESTER
Dorset
DT2 9PU

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

People First Dorset meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The Charity had a negative balance of unrestricted reserves at the period end date following consecutive years of deficits in the Statement of Financial Activities. In response, the trustees have moved to reduce the Charity's cost base, sought further sources of funding and explored new opportunities to diversify its revenue streams. In addition, the trustees have developed a contingency plan to further reduce expenses should it prove necessary to ensure the financial health of the Charity.

The trustees have therefore made the assessment that there are no material uncertainties about the Charity's ability to continue as a going concern. In so doing, the trustees have considered a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

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

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	Straight line over 4 years

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

3 Income from donations and legacies

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds General £	Total 2024 £
Donations and legacies; Donations from individuals	12,437	12,437
	<u>12,437</u>	<u>12,437</u>
	Unrestricted funds General £	Total 2023 £
Donations and legacies; Donations from individuals	3,336	3,336
	<u>3,336</u>	<u>3,336</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Grants and contracts	16,250	154,986	171,236
Work done	3,425	-	3,425
	<u>19,675</u>	<u>154,986</u>	<u>174,661</u>
	Unrestricted funds General £	Restricted funds £	Total 2023 £
Grants and contracts	32,250	114,195	146,445
Work done	5,280	9,725	15,005
	<u>37,530</u>	<u>123,920</u>	<u>161,450</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	2,006	2,006
	<u>2,006</u>	<u>2,006</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,899	1,899
	<u>1,899</u>	<u>1,899</u>

6 Other income

	Unrestricted funds General £	Total funds £
Access to Work expense reimbursement claims	13,896	13,896
Total for 2024	<u>13,896</u>	<u>13,896</u>

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
General administration		34,128	6,589	40,717
Premises		14,858	-	14,858
Repairs		62	-	62
Travel and subsistence		2,469	2,322	4,791
Contribution to overheads		(13,628)	13,628	-
Depreciation, amortisation and other similar costs		2,488	-	2,488
Staff costs		112,839	115,358	228,197
Governance costs	8	<u>2,280</u>	<u>-</u>	<u>2,280</u>
		<u>155,496</u>	<u>137,897</u>	<u>293,393</u>

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
General administration		45,796	10,601	56,397
Premises		8,638	-	8,638
Repairs		50	-	50
Travel and subsistence		2,867	2,341	5,208
Contribution to overheads		(24,871)	24,871	-
Depreciation, amortisation and other similar costs		2,647	-	2,647
Staff costs		63,817	130,048	193,865
Governance costs	8	<u>2,268</u>	<u>-</u>	<u>2,268</u>
		<u>101,212</u>	<u>167,861</u>	<u>269,073</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	2,280	2,280
	<u>2,280</u>	<u>2,280</u>
	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	2,268	2,268
	<u>2,268</u>	<u>2,268</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Operating leases - plant and machinery	3,514	4,685
Depreciation of fixed assets	<u>2,488</u>	<u>2,647</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Ruth Bettenson

Ruth Bettenson invoiced the charity a total of £160 (2023 - £1,410) in respect of consultancy fees during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

PEOPLE FIRST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	192,427	173,054
Social security costs	10,452	8,952
Pension costs	8,582	7,892
Other staff costs	16,736	3,967
	<u>228,197</u>	<u>193,865</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Employees	<u>10</u>	<u>11</u>

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>2,280</u>	<u>2,268</u>

PEOPLE FIRST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	11,303	11,303
Additions	<u>1,077</u>	<u>1,077</u>
At 31 March 2024	<u>12,380</u>	<u>12,380</u>
Depreciation		
At 1 April 2023	7,065	7,065
Charge for the year	<u>2,488</u>	<u>2,488</u>
At 31 March 2024	<u>9,553</u>	<u>9,553</u>
Net book value		
At 31 March 2024	<u>2,827</u>	<u>2,827</u>
At 31 March 2023	<u>4,238</u>	<u>4,238</u>

14 Debtors

	2024 £	2023 £
Trade debtors	10,180	625
Prepayments	1,431	-
Accrued income	<u>1,315</u>	<u>-</u>
	<u>12,926</u>	<u>625</u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,323	7,566
Other taxation and social security	2,034	-
Accruals	<u>19,490</u>	<u>18,268</u>
	<u>22,847</u>	<u>25,834</u>

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

16 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Other		
Within one year	<u>-</u>	<u>1,171</u>

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £8,582 (2023 - £7,892).

PEOPLE FIRST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted					
General					
General fund	88,780	40,954	(141,249)	2,267	(9,248)
Core - Lloyds Bank Foundation	10,247	2,250	(10,247)	(2,250)	-
Core - Dorset Council Resilience Fund	(623)	4,000	(4,000)	623	-
Core - Easy Read	2,158	-	-	-	2,158
SU - Easy Read	-	810	-	-	810
	<u>100,562</u>	<u>48,014</u>	<u>(155,496)</u>	<u>640</u>	<u>(6,280)</u>
Restricted					
SU - Dorset Council User Led	-	41,000	(41,000)	-	-
Core - Mencap Let's Get Digital	579	-	(579)	-	-
SU - Nationwide Community Grant	2,238	-	(2,238)	-	-
SU - CCG Annual Health Check	-	5,000	(5,000)	-	-
SU - Dorset Healthcare	625	2,500	(2,500)	-	625
FC - Dorset Council Community and Culture Fund	-	-	219	(219)	-
FC - Dorset Council Community and Culture Fund Round 6	-	5,000	-	-	5,000
FC - Peoples Health Trust Sept 2022	-	17,837	(20,810)	-	(2,973)
SU - Active Dorset Together Fund	421	8,750	(8,750)	(421)	-
SU - DC EDI Reference Group	-	3,500	(3,500)	-	-
SU - Henry Smith Charity	4,414	60,000	(51,948)	-	12,466
SU - Sport England 24	-	10,399	(1,625)	-	8,774
SU - SW Community Matters Fund	-	1,000	(166)	-	834
Total restricted	<u>8,277</u>	<u>154,986</u>	<u>(137,897)</u>	<u>(640)</u>	<u>24,726</u>
Total funds	<u>108,839</u>	<u>203,000</u>	<u>(293,393)</u>	<u>-</u>	<u>18,446</u>

PEOPLE FIRST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General fund	135,701	12,065	(70,792)	11,806	88,780
Core - Lloyds Bank Foundation	10,417	25,250	(25,420)	-	10,247
Core - Dorset Council Resilience Fund	(623)	5,000	(5,000)	-	(623)
Core - Easy Read	1,708	450	-	-	2,158
	<u>147,203</u>	<u>42,765</u>	<u>(101,212)</u>	<u>11,806</u>	<u>100,562</u>
Restricted					
SU - Dorset Council User Led	-	41,000	(41,000)	-	-
Core - Mencap Let's Get Digital	579	-	-	-	579
SU - Big Lottery	36,063	36,028	(64,900)	(7,191)	-
SU - Lloyds Small Change Fund	9,972	-	(8,982)	(990)	-
SU - Peoples Health Trust	9	-	-	(9)	-
SU - Nationwide Community Grant	2,239	-	-	(1)	2,238
SU - Discovery Grant	(1)	-	-	1	-
SU - Somerset CC (Bridgwater)	668	-	-	(668)	-
SU - Somerset CC (Taunton)	105	-	-	(105)	-
SU - Somerset CC (Yeovil)	505	-	-	(505)	-
SU - Somerset CC (Minehead)	(81)	-	-	81	-
SU - Somerset CC (Street)	(1,197)	-	-	1,197	-
SU - CCG Annual Health Check	-	1,586	(1,586)	-	-
SU - Dorset Council Infection Control	3,888	-	(420)	(3,468)	-
SU - Dorset Healthcare	625	2,500	(2,500)	-	625
FC - Communities Against Cancer	2,650	(2,321)	-	(329)	-
FC - Bailey Thomas	8,000	-	(8,000)	-	-
FC - Dorset Council Community and Culture Fund	-	4,857	(4,857)	-	-
FC - Peoples Health Trust Sept 2022	-	8,920	(9,101)	181	-
SU - Active Dorset Together Fund	-	1,250	(829)	-	421
SU - DC EDI Reference Group	-	3,500	(3,500)	-	-
SU - Henry Smith Charity	-	20,000	(15,586)	-	4,414
SU - LDE Covid Recovery	-	6,600	(6,600)	-	-
Total restricted funds	<u>64,024</u>	<u>123,920</u>	<u>(167,861)</u>	<u>(11,806)</u>	<u>8,277</u>
Total funds	<u>211,227</u>	<u>166,685</u>	<u>(269,073)</u>	<u>-</u>	<u>108,839</u>

PEOPLE FIRST DORSET

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

The specific purposes for which the funds are to be applied are as follows:

Restricted funds are held for the purpose of the specific project or other purpose set out in the respective grant agreements.

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	2,827	-	2,827
Current assets	13,740	24,726	38,466
Current liabilities	(22,847)	-	(22,847)
Total net assets	<u>(6,280)</u>	<u>24,726</u>	<u>18,446</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	4,238	-	4,238
Current assets	122,158	8,277	130,435
Current liabilities	(25,834)	-	(25,834)
Total net assets	<u>100,562</u>	<u>8,277</u>	<u>108,839</u>

20 Related party transactions

There were no related party transactions in the year.