CARDIFF PEOPLE FIRST

England & Wales · Charity number 1109221

Details

Status	Registered
Legal form	Charitable company
Company number	04421449
Registered	2005-04-26
Register	View on the Charity Commission register

Contact

Address	Canton House 435-451 Cowbridge Road East Cardiff CF5 1JH
Phone	02920231555
Email	info@cardiffpeoplefirst.org.uk
Website	www.cardiffpeoplefirst.org.uk

Activities

Objects: TO CHALLENGE DISCRIMINATION AGAINST PEOPLE WHO ARE LABELLED AS HAVING LEARNING DIFFICULTIES/DISABILITIES BY:1. THE RELIEF AND SUPPORT OF PEOPLE WHO ARE LABELLED AS HAVING LEARNING DIFFICULTIES/DISABILITIES WHO LIVE, WORK OR HAVE A CONNECTION WITH THE CITY AND COUNTY OF CARDIFF THROUGH SERVICES WHICH WILL ENABLE PEOPLE WHO ARE LABELLED AS HAVING LEARNING DIFFICULTIES/DISABILITIES TO OBTAIN THEIR FULL RIGHTS AND PRIVILEGES AS CITIZENS AND2. THE ADVANCEMENT OF THE EDUCATION AND TRAINING OF PROFESSIONALS, CARERS AND THE GENERAL PUBLIC ABOUT THE NEEDS AND INTERESTS OF PEOPLE WHO ARE LABELLED AS HAVING LEARNING DIFFICULTIES/DISABILITIES SO THAT PEOPLE WHO ARE LABELLED AS HAVING LEARNING DIFFICULTIES/DISABILITIES MAY ACHIEVE FULL PARTICIPATION IN THE COMMUNITY.

Activities: We are people with a learning disability who speak up for ourselves and others. As well as working for everyone who has a learning disability we have groups for communities of interest: women, men, older people, young people, and people from a black or minority ethnic background. We run training courses and consultations.

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Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** People With Disabilities

Geography

- **Area of benefit:** CITY AND COUNTY OF CARDIFF
- Cardiff

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£192,635	£149,681	-	-
2024-03-31	£184,408	£153,127	-	-
2023-03-31	£165,323	£125,009	-	-
2022-03-31	£174,807	£161,344	-	-
2021-03-31	£163,870	£163,166	-	-

Trustees

Name	Role	Appointed
Amanda Evans		2024-12-10
Joanna Elizabeth Jones		2024-11-06
Joanne John		2023-03-16
Martin Heffron		2024-11-06
Paul Bird FPFS		2017-05-09

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CARDIFF PEOPLE FIRST

England & Wales - Charity number 1109221

Accounts

REGISTERED COMPANY NUMBER: 04421449 (England and Wales)
REGISTERED CHARITY NUMBER: 1109221

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2025

for

Cardiff People First

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

bpu Chartered Accountants is a trading name of BPU Ltd
Company Number 3723948
Registered in Wales.

A list of directors is available from the registered office above.

business potential unleashed

Cardiff People First

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Public Benefit
The Trustees have paid due regard to Charity Commission guidance in planning and managing the activities and work of the organization for public benefit. Details of the main activities are described in the following two sections. Referrals are received from a number of sources including support providers, social services and the public and cover all sections of society and anyone in Cardiff with a learning disability.

Objectives and Activities
Cardiff People First is a self-advocacy organization run by and for people with a learning disability in Cardiff. It works to stand up for people's rights, to change attitudes, to get better services and to enjoy more opportunities. The policies, ideals and aims behind Cardiff People First come from our Full Members - all people with a learning disability, and more than half of our Directors/Trustees are people with a learning disability. We provide training to improve the services received by our members, and we run community groups to make sure that people are heard by decision makers.

Review of the year
We have continued campaigning for equal rights for people with a learning disability, promoting a positive image and giving education and training about what is important to people with a learning disability.

We have made sure that we remained financially strong and have worked to pay all staff the living wage. Here are some other ways that we have met the aims of the organization:

Training
We have continued our commitment to raising issues relating to the lived experience of people with learning disability. Throughout the year, we have provided opportunities to speak with a number of organisations including the following:

In January we began discussions with Marie Curie to produce a series of webinars for them. These will be filmed live, then will be made available as an essential part of training for all staff across the UK.

In February we held our annual medical student teaching sessions.

In May we spoke at the British Psychology Society Learning Disability Conference. We took part in and ran several consultations during the year, including one for the People's Health Trust to help with the planning for their next campaign on health inequality.

In October we ran our annual psychology student teaching.

Voice and Control
We have continued to be key contributors and maintained links to groups which make decisions and influence the lives of people with a learning disability

We represented on decision-making forums - Cardiff Anchor Organization Network, Transition planning, Learning Disability Partnership group, Section 61, Access Equality Forum and Workstream 5.

We had meetings on voting and politics once a month.

We met with Jane Hutt, Welsh Government Social Justice Minister.

Specialist Topics
We continue to provide groups which raise awareness and provide an opportunity for discussion of things relevant to the lives of people with a learning disability. This year this included:

Our SuperWomen group working on an exhibition/presentation about their heroes, for the AGM.

We ran a successful Take Over of Glamorgan Archives and have continued our link with the Mabel Cooper Collective, a potential archive project in England.

We have been working with Monmouthshire Building Society to make money accessible and have had a small grant from them to run a workshop course in the new year.

Our 'Ideal Home' committee has created an exhibition and developed a plan for the future

Social Opportunities
We have continued to provide chances for people to get together. Members have organized a talking about sports group, a trip to Barry and a trip to Weston.

Financial Review and Reserves Policy
The accounts show a surplus for the 2025 year of £42,954 (2024 £31,281) on income of £192,635 (2024 £184,408). The restricted reserves at 31st March 2025 were £0. The unrestricted reserves bought forward of £110,933 have increased by £42,954 to leave unrestricted funds held of £153,887 as at 31st March 2025. The current reserves policy is to have at least two months expenditure in free reserves which would be approximately £24,947 although six months would be the optimum being approximately £74,840. The Trustees are pleased they made a surplus again this year and they understand the need to build up unrestricted reserves and are satisfied that the £153,887 held at the year-end 31st March 2025 is sufficient.

Structure, Governance and Management
The charity is constituted as a company limited by guarantee and is therefore governed by Memorandum and Articles of Association. The Executive Committee of trustees has the power to appoint additional trustees as it considers appropriate. New trustees are appointed by vote of Full Members at the AGM. The Executive Committee aim to meet at least quarterly to manage its affairs and receive regular reports from the staff.

Risk Review
The Trustees are aware that the organization is subject to a range of potential risks in finance, operations, governance and compliance, and by external factors. The Trustees meet regularly and have discussed and reviewed risks that are significant to Cardiff People First to ensure the safety and safeguarding of the Charity's assets, staff and those who benefit from its work.

Plans for the Future

Next year Cardiff People First are looking forward to:

- Continuing to develop members' skills in planning and running events, and in teaching
- Our Ideal home developing an exciting new project to make sure everyone gets more control over where they live.
- A course on taking control over your own money funded by Monmouthshire Building Society
- Developing more work with archives
- Bringing together our creative members to work on showing their creativity
- The successful end of the secondment agreement, which now means that Joanna and Stacey are directly employed by the NHS.
- Still working on getting another member of frontline staff

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04421449 (England and Wales)

Registered Charity number

1109221

Registered office

Canton House
435-451 Cowbridge Road East
Cardiff
CF5 1JH

Trustees

P Bird
M Heffron (appointed 6/11/2024)
J John
L M Pickard (resigned 6/11/2024)
J Jones (appointed 6/11/2024)

Company Secretary

A Harris

Independent Examiner

Nicholas Matthew Toye FCA
BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

REFERENCE AND ADMINISTRATIVE DETAILS

Company Bank
Unity Trust Bank plc
Nine Brindley Place
Birmingham
B1 2HB

Approved by order of the board of trustees on 18.12.2025 and signed on its behalf by:

.....
P Bird - Trustee

Independent examiner's report to the trustees of Cardiff People First ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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 the Company 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.

NToye

Nicholas Matthew Toye FCA
The Institute of Chartered Accountants in England and Wales

BPU Limited
Chartered Accountants
Date: 19/12/25

bpu Chartered Accountants

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

bpu Chartered Accountants is a trading name of BPU Ltd Company Number 3723948 Registered in Wales.

A list of directors is available from the registered office above.

Cardiff People First

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**1,974**	-	**1,974**	408
Charitable activities	5				
Income from charitable activities		**73,862**	**7,142**	**81,004**	81,250
Other trading activities	3	**7,650**	-	**7,650**	7,277
Investment income	4	**2,367**	-	**2,367**	1,388
Other income	6	**99,640**	-	**99,640**	94,085
Total		**185,493**	**7,142**	**192,635**	184,408
EXPENDITURE ON					
Charitable activities	7				
Charitable activities		**94,294**	**7,142**	**101,436**	104,358
Secondment expenses		**46,717**	-	**46,717**	47,085
Other trading activities		**1,528**	-	**1,528**	1,684
Total		**142,539**	**7,142**	**149,681**	153,127
NET INCOME		**42,954**	-	**42,954**	31,281
RECONCILIATION OF FUNDS					
Total funds brought forward		**110,933**	-	**110,933**	79,652
TOTAL FUNDS CARRIED FORWARD		**153,887**	-	**153,887**	110,933

The notes form part of these financial statements

Cardiff People First

Balance Sheet
31 March 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Debtors	16	**34,285**	39,598
Cash at bank		**123,742**	77,788
		158,027	117,386
CREDITORS			
Amounts falling due within one year	17	**(4,140)**	(6,453)
NET CURRENT ASSETS		**153,887**	110,933
TOTAL ASSETS LESS CURRENT LIABILITIES		**153,887**	110,933
NET ASSETS		**153,887**	110,933
FUNDS	19		
Unrestricted funds		**153,887**	110,933
TOTAL FUNDS		**153,887**	110,933

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18.12.2025 and were signed on its behalf by:

P Bird - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

i) Voluntary income is received by way of donations and membership fees and is included in accounts when receivable.

ii) Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant which will normally be when the grant is actually received. Grants, where related to the performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents grant monies received for future periods and released to incoming resources in the period to which it relates.

iii) Trading income is included when receivable.

iv) Donated services and facilities are included at the value to the charity where this can be quantified and are material.

v) Investment income and all other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	**1,924**	283
Membership fees	**50**	125
	1,974	408

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Provision of goods & services	**-**	64
Training income	**7,650**	7,213
	7,650	7,277

4. INVESTMENT INCOME

	2025	2024
	£	£
Bank interest received	**2,367**	1,388

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Grants	Income from charitable activities	**81,004**	81,250

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Cardiff City Council - Service specification	**73,462**	71,156
Cardiff City Council - Feminine Hygiene	**-**	2,000
ACE - Bereavement support	**7,142**	6,844
C3SC - Wellbeing	**-**	1,250
People's Health Trust	**400**	-
	81,004	81,250

6. OTHER INCOME

	2025	2024
	£	£
Secondment income receivable	**58,227**	57,653
DWP - Access to work	**41,413**	36,432
	99,640	94,085

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Charitable activities	**71,569**	**29,867**	**101,436**
Secondment expenses	**46,637**	**80**	**46,717**
Other trading activities	**584**	**944**	**1,528**
	118,790	**30,891**	**149,681**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	**116,351**	121,018
Staff travel & substinence	**2,439**	1,678
	118,790	122,696

9. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Charitable activities	**25,499**	**4,368**	**29,867**
Secondment expenses	**80**	**-**	**80**
Other trading activities	**944**	**-**	**944**
	26,523	**4,368**	**30,891**

Support costs, included in the above, are as follows:

	Charitable activities	Secondment expenses	Other trading activities	**2025** Total activities	2024 Total activities
	£	£	£	**£**	£
Telephone	**2,225**	**80**	**-**	**2,305**	**3,405**
Postage and stationery	**41**	**-**	**342**	**383**	**80**
Premises costs	**15,729**	**-**	**-**	**15,729**	**17,084**
Volunteer expenses	**128**	**-**	**193**	**321**	**242**
Members travel	**-**	**-**	**-**	**-**	**87**
Event costs	**2,776**	**-**	**284**	**3,060**	**3,056**
Professional fees	**2,698**	**-**	**-**	**2,698**	**2,237**
Bad debts	**1,902**	**-**	**125**	**2,027**	**-**
Carried forward	**25,499**	**80**	**944**	**26,523**	**26,191**

9. SUPPORT COSTS - continued

	Charitable activities	Secondment expenses	Other trading activities	2025 Total activities	2024 Total activities
	£	£	£	£	£
Brought forward	**25,499**	**80**	**944**	**26,523**	**26,191**
Wages	**2,262**	**-**	**-**	**2,262**	**2,262**
Auditors' remuneration	**2,106**	**-**	**-**	**2,106**	**1,978**
	29,867	**80**	**944**	**30,891**	**30,431**

10. OTHER

	2025	2024
	£	£
Support costs	**30,891**	30,431

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	**2,106**	1,978

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

13. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**116,352**	121,096
Social security costs	**759**	959
Other pension costs	**1,502**	1,225
	118,613	123,280

The average monthly number of employees during the year was as follows:

	2025	2024
Staff	**11**	14

No employees received emoluments in excess of £60,000.

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	408	-	408
Charitable activities			
Income from charitable activities	71,156	10,094	81,250
Other trading activities	5,277	2,000	7,277
Investment income	1,388	-	1,388
Other income	94,085	-	94,085
Total	172,314	12,094	184,408
EXPENDITURE ON			
Charitable activities			
Charitable activities	92,062	12,296	104,358
Secondment expenses	47,085	-	47,085
Other trading activities	1,684	-	1,684
Total	140,831	12,296	153,127
NET INCOME/(EXPENDITURE)	31,483	(202)	31,281
RECONCILIATION OF FUNDS			
Total funds brought forward	79,450	202	79,652

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	110,933	-	110,933

15. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2024 and 31 March 2025	**6,318**
DEPRECIATION	
At 1 April 2024 and 31 March 2025	**6,318**
NET BOOK VALUE	
At 31 March 2025	**-**
At 31 March 2024	-

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	**31,270**	39,598
Prepayments	**3,015**	-
	34,285	39,598

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	**4,140**	6,453

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Current assets	**158,027**	**-**	**158,027**	117,386
Current liabilities	**(4,140)**	**-**	**(4,140)**	(6,453)
	153,887	**-**	**153,887**	110,933

19. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	**110,933**	**42,954**	**153,887**
TOTAL FUNDS	**110,933**	**42,954**	**153,887**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**185,493**	**(142,539)**	**42,954**
Restricted funds			
Ace - Bereavement support	**7,142**	**(7,142)**	**-**
TOTAL FUNDS	**192,635**	**(149,681)**	**42,954**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	79,450	31,483	110,933
Restricted funds			
Ace - Bereavement support	202	(202)	-
TOTAL FUNDS	79,652	31,281	110,933

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	172,314	(140,831)	31,483
Restricted funds			
Cardiff City Council - Feminine Hygiene	2,000	(2,000)	-
Ace - Bereavement support	6,844	(7,046)	(202)
C3SC - Wellbeing	1,250	(1,250)	-
FOR Cardiff	2,000	(2,000)	-
	12,094	(12,296)	(202)
TOTAL FUNDS	184,408	(153,127)	31,281

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	79,450	74,437	153,887
Restricted funds			
Ace - Bereavement support	202	(202)	-
TOTAL FUNDS	79,652	74,235	153,887

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	357,807	(283,370)	74,437
Restricted funds			
Cardiff City Council - Feminine Hygiene	2,000	(2,000)	-
Ace - Bereavement support	13,986	(14,188)	(202)
C3SC - Wellbeing	1,250	(1,250)	-
FOR Cardiff	2,000	(2,000)	-
	19,236	(19,438)	(202)
TOTAL FUNDS	377,043	(302,808)	74,235

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Cardiff People First

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**1,924**	283
Membership fees	**50**	125
	1,974	408
Other trading activities		
Provision of goods & services	**-**	64
Training income	**7,650**	7,213
	7,650	7,277
Investment income		
Bank interest received	**2,367**	1,388
Charitable activities		
Grants	**81,004**	81,250
Other income		
Secondment income receivable	**58,227**	57,653
DWP - Access to work	**41,413**	36,432
	99,640	94,085
Total incoming resources	**192,635**	184,408
EXPENDITURE		
Charitable activities		
Wages	**114,090**	118,834
Social security	**759**	959
Pensions	**1,502**	1,225
Staff travel & substinence	**2,439**	1,678
	118,790	122,696
Support costs		
Other		
Telephone	**2,305**	3,405
Carried forward	**2,305**	3,405

Cardiff People First

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
Other		
Brought forward	**2,305**	3,405
Postage and stationery	**383**	80
Premises costs	**15,729**	17,084
Volunteer expenses	**321**	242
Members travel	**-**	87
Event costs	**3,060**	3,056
Professional fees	**2,698**	2,237
Bad debts	**2,027**	-
	26,523	26,191
Governance costs		
Wages	**2,262**	2,262
Auditors' remuneration	**2,106**	1,978
	4,368	4,240
Total resources expended	**149,681**	153,127
Net income	**42,954**	31,281

CARDIFF PEOPLE FIRST

England & Wales - Charity number 1109221

Accounts

REGISTERED COMPANY NUMBER: 04421449 (England and Wales)
REGISTERED CHARITY NUMBER: 1109221

bpu Chartered Accountants

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2024

for

Cardiff People First

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

bpu Chartered Accountants is a trading name of BPU Ltd Company Number 3723948 Registered in Wales.

A list of directors is available from the registered office above.

Cardiff People First

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 19
Detailed Statement of Financial Activities	20 to 21

Cardiff People First

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Public Benefit
The Trustees have paid due regard to Charity Commission guidance in planning and managing the activities and work of the organisation for public benefit. Details of the main activities are described in the following two sections. Referrals are received from a number of sources including support providers, social services and the public and cover all sections of society and anyone in Cardiff with a learning disability.

Objectives and Activities
Cardiff People First is a self-advocacy organisation run by and for people with a learning disability in Cardiff. It works to stand up for people's rights, to change attitudes, to get better services and to enjoy more opportunities. The policies, ideals and aims behind Cardiff People First come from our Full Members - all people with a learning disability, and more than half of our Directors/Trustees are people with a learning disability. We provide training to improve the services received by our members, and we run community groups to make sure that people are heard by decision makers.

Achievements and Performance
During the year we had core funding from Cardiff Council, project funding from ACE who are the lead on the bereavement project, funding to buy free reusable period products from Cardiff Council (Welsh Gov), FOR Cardiff for a joint project on access to shopping centres.

All our Workplace PAs are paid for by the staff they work for, who apply for Access to Work to fund it.

We've supplied staff to jobs and work on committees for Cardiff & Vale Community Learning Disability Health team, People's Health Trust, Assistant Directors of Social Services, Cardiff University Welsh School of Architecture, Open University, Cardiff University School of Social Services, NAWA.

We've lectured at University of South Wales, University of Liverpool, Cardiff University Medical School.

We took over Railway Gardens, Dusty Forge, Museum of Cardiff, Glamorgan Archives.

We lost Anthony Mitchell and attended his funeral.

We contributed to the Cardiff Council Scrutiny Committee on the Old Library.

Financial Review and Reserves Policy
The accounts show a surplus for the 2024 year of £31,281 (2023 £40,314) on income of £184,408 (2023 £165,323). The restricted reserves at 31st March 2024 were £0. The unrestricted reserves bought forward of £79,450 have increased by £31,483 to leave unrestricted funds held of £110,933 as at 31st March 2024. The current reserves policy is to have at least two months expenditure in free reserves which would be approximately £25,521 although six months would be the optimum being approximately £76,563. The Trustees are pleased they made a surplus again this year and they understand the need to build up unrestricted reserves and are satisfied that the £110,933 held at the year-end 31st March 2024 is sufficient.

Structure, Governance and Management
The charity is constituted as a company limited by guarantee and is therefore governed by Memorandum and Articles of Association. The Executive Committee of trustees has the power to appoint additional trustees as it considers appropriate. New trustees are appointed by vote of Full Members at the AGM. The Executive Committee aim to meet at least quarterly to manage its affairs and receive regular reports from the staff.

Risk Review
The Trustees are aware that the organisation is subject to a range of potential risks in finance, operations, governance and compliance, and by external factors. The Trustees meet regularly and have discussed and reviewed risks that are significant to Cardiff People First to ensure the safety and safeguarding of the Charity's assets, staff and those who benefit from its work.

Plans for the Future
We surveyed our members throughout the year and found out that they currently do and enjoy:
26% socialising, 20% walking/cycling, 11% sport, 8.5% environment, 8.5% self advocacy, 8.5% art and craft, 8.5% reading/TV/films/games, 6% music, 3% trips/holidays.

They told us what they want more of so we will be doing the following:
Funding opportunities for more paid training and projects, giving more self advocacy training, supporting people to look at health, supporting people to find chances for more paid jobs, running more holidays/trips, campaigning for better transport, making new partnerships with other organisations, giving members more chance to learn about our policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
04421449 (England and Wales)

Registered Charity number
1109221

Registered office
Canton House
435-451 Cowbridge Road East
Cardiff
CF5 1JH

Trustees
P Bird
M Heffron (appointed 6/11/2024)
J John
L M Pickard (resigned 6/11/2024)
J Jones (appointed 6/11/2024)
C Mitchell (resigned 16/6/2023)

Company Secretary
A Harris

Independent Examiner
Nicholas Matthew Toye FCA
BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Company Bank
Unity Trust Bank plc
Nine Brindley Place
Birmingham
B1 2HB

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Cardiff People First for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on 19 December 2024 and signed on its behalf by:

Paul Bird

P Bird - Trustee

Independent Examiner's Report to the Trustees of Cardiff People First

---

Independent examiner's report to the trustees of Cardiff People First ('the Company')

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 the Company 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.

NToye

Nicholas Matthew Toye FCA
The Institute of Chartered Accountants in England and Wales

BPU Limited
Chartered Accountants

Date: 20/12/24

bpu Chartered Accountants

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

bpu Chartered Accountants is a trading name of BPU Ltd Company Number 3723948 Registered in Wales.

A list of directors is available from the registered office above.

Cardiff People First

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	**2024 Total funds £**	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**408**	**-**	**408**	965
Charitable activities	5				
Income from charitable activities		**71,156**	**10,094**	**81,250**	109,857
Other trading activities	3	**5,277**	**2,000**	**7,277**	4,666
Investment income	4	**1,388**	**-**	**1,388**	527
Other income	6	**94,085**	**-**	**94,085**	49,308
Total		**172,314**	**12,094**	**184,408**	165,323
EXPENDITURE ON					
Charitable activities	7				
Charitable activities		**92,062**	**12,296**	**104,358**	107,536
Secondment Expenses		**47,085**	**-**	**47,085**	16,313
Other trading activities		**1,684**	**-**	**1,684**	1,160
Total		**140,831**	**12,296**	**153,127**	125,009
NET INCOME/(EXPENDITURE)		**31,483**	**(202)**	**31,281**	40,314
RECONCILIATION OF FUNDS					
Total funds brought forward		**79,450**	**202**	**79,652**	39,338
TOTAL FUNDS CARRIED FORWARD		**110,933**	**-**	**110,933**	79,652

The notes form part of these financial statements

Cardiff People First

Balance Sheet
31 March 2024

	Notes	2024 £	2023 £
CURRENT ASSETS			
Debtors	15	**39,598**	30,891
Cash at bank		**77,788**	54,874
		117,386	85,765
CREDITORS			
Amounts falling due within one year	16	**(6,453)**	(6,113)
NET CURRENT ASSETS		**110,933**	79,652
TOTAL ASSETS LESS CURRENT LIABILITIES		**110,933**	79,652
NET ASSETS		**110,933**	79,652
FUNDS	18		
Unrestricted funds		**110,933**	79,450
Restricted funds		**-**	202
TOTAL FUNDS		**110,933**	79,652

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2024 and were signed on its behalf by:

Paul Bird

P Bird - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

i) Voluntary income is received by way of donations and membership fees and is included in accounts when receivable.

ii) Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant which will normally be when the grant is actually received. Grants, where related to the performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents grant monies received for future periods and released to incoming resources in the period to which it relates.

iii) Trading income is included when receivable.

iv) Donated services and facilities are included at the value to the charity where this can be quantified and are material.

v) Investment income and all other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - Straight line over 3 years

continued...

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	**283**	885
Membership fees	**125**	80
	408	965

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Provision of goods & services	**64**	41
Training income	**7,213**	4,625
	7,277	4,666

continued...

4. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest received	**1,388**	527

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Grants	Income from charitable activities	**81,250**	109,857

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Cardiff City Council - Service specification	**71,156**	67,446
Lloyds Bank Foundation	**-**	27,250
Cardiff City Council - Feminine Hygiene	**2,000**	2,000
ACE - Bereavement support	**6,844**	7,209
C3SC - Wellbeing	**1,250**	1,500
C3SC - Take over	**-**	4,452
	81,250	109,857

6. OTHER INCOME

	2024	2023
	£	£
Secondment income receivable	**57,653**	16,837
DWP - Access to work	**36,432**	32,471
	94,085	49,308

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Support costs (see note 9)	Totals
	£	£	£
Charitable activities	**75,314**	**29,044**	**104,358**
Secondment Expenses	**46,608**	**477**	**47,085**
Other trading activities	**774**	**910**	**1,684**
	122,696	**30,431**	**153,127**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	**121,018**	88,018
Subcontractors	**-**	1,544
Staff travel & substinence	**1,678**	893
Staff training	**-**	37
	122,696	90,492

9. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Charitable activities	**24,804**	**4,240**	**29,044**
Secondment Expenses	**477**	**-**	**477**
Other trading activities	**910**	**-**	**910**
	26,191	**4,240**	**30,431**

continued...

9. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Charitable activities	Secondment Expenses	Other trading activities	2024 Total activities	2023 Total activities
	£	£	£	£	£
Telephone	**2,928**	**477**	**-**	**3,405**	**4,101**
Postage and stationery	**80**	**-**	**-**	**80**	**(1,257)**
Premises costs	**17,084**	**-**	**-**	**17,084**	**16,805**
Volunteer expenses	**68**	**-**	**174**	**242**	**58**
Members travel	**87**	**-**	**-**	**87**	**296**
Event costs	**2,320**	**-**	**736**	**3,056**	**7,000**
Professional fees	**2,237**	**-**	**-**	**2,237**	**1,995**
Depreciation of tangible fixed assets	**-**	**-**	**-**	**-**	**1,383**
Wages	**2,262**	**-**	**-**	**2,262**	**2,262**
Auditors' remuneration	**1,978**	**-**	**-**	**1,978**	**1,874**
	29,044	**477**	**910**	**30,431**	**34,517**

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	**1,978**	1,874
Depreciation - owned assets	**-**	1,383

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

continued...

12. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	**121,096**	89,608
Social security costs	**959**	-
Other pension costs	**1,225**	672
	123,280	90,280

The average monthly number of employees during the year was as follows:

	2024	2023
Staff	**14**	14

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	965	-	965
Charitable activities			
Income from charitable activities	94,696	15,161	109,857
Other trading activities	4,666	-	4,666
Investment income	527	-	527
Other income	49,308	-	49,308
Total	150,162	15,161	165,323
EXPENDITURE ON			
Charitable activities			
Charitable activities	87,094	20,442	107,536
Secondment Expenses	16,313	-	16,313
Other trading activities	1,160	-	1,160
Total	104,567	20,442	125,009
NET INCOME/(EXPENDITURE)	45,595	(5,281)	40,314
RECONCILIATION OF FUNDS			
Total funds brought forward	33,855	5,483	39,338

continued...

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	79,450	202	79,652

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023 and 31 March 2024	**6,318**
DEPRECIATION	
At 1 April 2023 and 31 March 2024	**6,318**
NET BOOK VALUE	
At 31 March 2024	**-**
At 31 March 2023	-

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	**39,598**	28,108
Prepayments	**-**	2,783
	39,598	30,891

continued...

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	**-**	2,800
Accruals and deferred income	**6,453**	3,313
	6,453	6,113

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	**2024 Total funds**	2023 Total funds
	£	£	£	£
Current assets	**117,386**	**-**	**117,386**	85,765
Current liabilities	**(6,453)**	**-**	**(6,453)**	(6,113)
	110,933	**-**	**110,933**	79,652

18. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	**79,450**	**31,483**	**110,933**
Restricted funds			
Ace - Bereavement support	**202**	**(202)**	**-**
TOTAL FUNDS	**79,652**	**31,281**	**110,933**

continued...

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**172,314**	**(140,831)**	**31,483**
Restricted funds			
Cardiff City Council - Feminine Hygiene	**2,000**	**(2,000)**	**-**
Ace - Bereavement support	**6,844**	**(7,046)**	**(202)**
C3SC - Wellbeing	**1,250**	**(1,250)**	**-**
FOR Cardiff	**2,000**	**(2,000)**	**-**
	12,094	**(12,296)**	**(202)**
TOTAL FUNDS	**184,408**	**(153,127)**	**31,281**

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	33,855	45,595	79,450
Restricted funds			
Ace - Bereavement support	-	202	202
Community Foundation Wales - Coronavirus resilience fund	1,383	(1,383)	-
C3SC - Winter Pressures meal club	704	(704)	-
C3SC - Work Training	2,896	(2,896)	-
C3SC - Unpaid Carer	500	(500)	-
	5,483	(5,281)	202
TOTAL FUNDS	39,338	40,314	79,652

continued...

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,162	(104,567)	45,595
Restricted funds			
Cardiff City Council - Feminine Hygiene	2,000	(2,000)	-
Ace - Bereavement support	7,209	(7,007)	202
C3SC - Wellbeing	1,500	(1,500)	-
C3SC - Takeover	4,452	(4,452)	-
Community Foundation Wales - Coronavirus resilience fund	-	(1,383)	(1,383)
C3SC - Winter Pressures meal club	-	(704)	(704)
C3SC - Work Training	-	(2,896)	(2,896)
C3SC - Unpaid Carer	-	(500)	(500)
	15,161	(20,442)	(5,281)
TOTAL FUNDS	165,323	(125,009)	40,314

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	33,855	77,078	110,933
Restricted funds			
Community Foundation Wales - Coronavirus resilience fund	1,383	(1,383)	-
C3SC - Winter Pressures meal club	704	(704)	-
C3SC - Work Training	2,896	(2,896)	-
C3SC - Unpaid Carer	500	(500)	-
	5,483	(5,483)	-
TOTAL FUNDS	39,338	71,595	110,933

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	322,476	(245,398)	77,078
Restricted funds			
Cardiff City Council - Feminine Hygiene	4,000	(4,000)	-
Ace - Bereavement support	14,053	(14,053)	-
C3SC - Wellbeing	2,750	(2,750)	-
C3SC - Takeover	4,452	(4,452)	-
Community Foundation Wales - Coronavirus resilience fund	-	(1,383)	(1,383)
C3SC - Winter Pressures meal club	-	(704)	(704)
C3SC - Work Training	-	(2,896)	(2,896)
C3SC - Unpaid Carer	-	(500)	(500)
FOR Cardiff	2,000	(2,000)	-
	27,255	(32,738)	(5,483)
TOTAL FUNDS	349,731	(278,136)	71,595

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Cardiff People First

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**283**	885
Membership fees	**125**	80
	408	965
Other trading activities		
Provision of goods & services	**64**	41
Training income	**7,213**	4,625
	7,277	4,666
Investment income		
Bank interest received	**1,388**	527
Charitable activities		
Grants	**81,250**	109,857
Other income		
Secondment income receivable	**57,653**	16,837
DWP - Access to work	**36,432**	32,471
	94,085	49,308
Total incoming resources	**184,408**	165,323
EXPENDITURE		
Charitable activities		
Wages	**118,834**	87,346
Social security	**959**	-
Pensions	**1,225**	672
Subcontractors	**-**	1,544
Staff travel & substinence	**1,678**	893
Staff training	**-**	37
	122,696	90,492
Support costs		

Cardiff People First

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024	2023
	£	£
Support costs		
Other		
Telephone	**3,405**	4,101
Postage and stationery	**80**	(1,257)
Premises costs	**17,084**	16,805
Volunteer expenses	**242**	58
Members travel	**87**	296
Event costs	**3,056**	7,000
Professional fees	**2,237**	1,995
Depreciation of tangible fixed assets	**-**	1,383
	26,191	30,381
Governance costs		
Wages	**2,262**	2,262
Auditors' remuneration	**1,978**	1,874
	4,240	4,136
Total resources expended	**153,127**	125,009
Net income	**31,281**	40,314

CARDIFF PEOPLE FIRST

England & Wales - Charity number 1109221

Accounts

REGISTERED COMPANY NUMBER: 04421449 (England and Wales)
REGISTERED CHARITY NUMBER : 1109221

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31st March 2023

For

Cardiff People First

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

bpu Chartered Accountants

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

bpu Chartered Accountants is a trading name of BPU Ltd Company Number 3723948 Registered in Wales.

A list of directors is available from the registered office above.

business potential unleashed

Cardiff People First

Contents of the Financial Statements for the Year Ended 31st March 2023

	Page
Report of the Trustees	1
Report of the Independent Examiner	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 12

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2023

Trustees/Directors Report

The charity trustees (who are also directors for the purpose of company law) present their annual report, which also meets the requirements of a director's report for Companies Act purposes, and financial statements including notes for the year ended 31st March 2023. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) incorporating section 1a for smaller entities.

Public Benefit

The Trustees have paid due regard to Charity Commission guidance in planning and managing the activities and work of the organisation for public benefit. Details of the main activities are described in the following two sections. Referrals are received from a number of sources including support providers, social services and the public and cover all sections of society and anyone in Cardiff with a learning disability.

Objectives and Activities

Cardiff People First is a self-advocacy organisation run by and for people with a learning disability in Cardiff. It works to stand up for people's rights, to change attitudes, to get better services and to enjoy more opportunities. The policies, ideals and aims behind Cardiff People First come from our Full Members - all people with a learning disability, and more than half of our Directors/Trustees are people with a learning disability. We provide training to improve the services received by our members, and we run community groups to make sure that people are heard by decision makers.

Achievements and Performance

We would like to thank all our funders this year:
Cardiff Council for our core funding, C3SC who funded small projects, Lloyds Bank Foundation for their unrestricted funding and Tela Technology.
Also all who gave us a personal donation, all those who bought our training and consultation, and those who created a partnership with us.
During this year, we set up leadership training for our members and training, recruitment and induction for our Workplace PAs. We gave some members the chance to be volunteer interns, shadowing staff and gaining work experience. We ran at least 1 different trip each month. We kept employing people to work with our partners: Cardiff Community Learning Disability

Team, Vale Community Learning Disability Team, Welsh School of Architecture. We kept our partnerships with ACE, running our Forever Memories Bereavement project, and with Cheeky pants for the period dignity project. We created the job of Ambassador so that our members and partners would have a first point of contact. We ran 2 regular self advocacy meetings each month, held a planning day in different venues across Cardiff, and a fun day.
We ran a week in a popup space in the Corp Market in Canton. We held our AGM in the Virgin Lounge. We ran a project on unpaid carers who have a learning disability and tried to get carers services to take notice. Our members planned and organised their xmas party in Wetherspoons.

Financial Review and Reserves Policy

The accounts show a surplus for the 2023 year of £40,314 (2022 £13,463) on income of £165,323 (2022 £174,807). The restricted reserves at 31st March 2023 were £202. The unrestricted reserves bought forward of £33,855 have increased by £45,595 to leave unrestricted funds held of £79,450 as at 31st March 2023. The current reserves policy is to have at least two months expenditure in free reserves which would be approximately £20,800 although six months would be the optimum being approximately £62,500. The Trustees are pleased they made a surplus again this year and they understand the need to build up unrestricted reserves and are satisfied that the £79,450 held at the year-end 31st March 2023 is sufficent.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee and is therefore governed by Memorandum and Articles of Association. The Executive Committee of trustees has the power to appoint additional trustees as it considers appropriate. New trustees are appointed by vote of Full Members at the AGM. The Executive Committee aim to meet at least quarterly to manage its affairs and receive regular reports from the staff.

Risk Review

The Trustees are aware that the organisation is subject to a range of potential risks in finance, operations, governance and compliance, and by external factors. The Trustees meet regularly and have discussed and reviewed risks that are significant to Cardiff People First to ensure the safety and safeguarding of the Charity's assets, staff and those who benefit from its work.

Reference and Administrative details

Charity Number: 1109221

Company Number: 4421449

Principal Registered Office:

Canton House
435 - 451Cowbridge Road East,
Cardiff,
CF5 1JH

Directors and Trustees:

Simon Richards (resigned 16.03.2023)
Paul Bird (Treasurer)
Helen Jessop (resigned 08/11/2022)
Ann O`Lea (resigned 16.03.2023)
Lisa Pickard
Cian O`Donoghue (resigned 03/12/2022)
Anthony Mitchell (resigned 16/06/2023)
Joanne John (appointed 16/03/2023)

Company Secretary: Ashlea Harris

Company Banks: Unity Trust Bank plc
Nine Brindley place
Birmingham B1 2HB

Independent Examiner: Nicholas Toye FCA
BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Plans for the Future

We surveyed our members throughout the year and found out that they currently do and enjoy: 26% socialising, 20% walking/cycling, 11% sport, 8.5% environment, 8.5% self advocacy, 8.5% art and craft, 8.5% reading/TV/films/games, 6% music, 3% trips/holidays.
They told us what they want more of so we will be doing the following:
Funding opportunities for more paid training and projects, giving more self advocacy training, supporting people to look at health, supporting people to find chances for more paid jobs, running more holidays/trips, campaigning for better transport, making new partnerships with other organisations, giving members more chance to learn about our policies.

STATEMENT OF TRUSTEES/DIRECTORS RESPONSIBILITY

The charity Trustees (who are also the directors for the purpose of company law) are responsible for preparing in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice, the trustee/directors report and the financial statements for each financial year that give a true and fair view of the state of affairs of the charity

and of the incoming resources and application of resources including its income and expenditure of the company and the surplus/deficit of the charity for that period.

In preparing these financial statements, the trustees/directors are required to:

a. Select suitable accounting policies and then apply them consistently;
b. Observe the methods and principles in the Charity SORP;
c. Make judgements and estimates that are reasonable and prudent;
d. State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees/directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

STATEMENT AS TO DISCLOSURE TO OUR INDEPENDENT EXAMINER

In so far as the trustees/directors are aware at the time of approving our trustee's annual report:

a. There is no relevant information, being information needed by the examiner in connection with preparing their report, of which the examiner is unaware, and
b. The trustees have taken all steps that they are obliged to take as directors in order to make themselves aware of any relevant information and to establish that the examiner is aware.

The Trustees declare that they have approved the trustees' report (incorporating directors' report) above.

Paul Bird

Signed on behalf of the Trustees/Directors: *(Paul Bird)*

Approved by the Board on: 21st December 2023

Independent Examiner`s report to the Trustees of Cardiff People First

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

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 the Company 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.

N Toye.

21st December 2023

Nicholas Toye
FCA
BPU Limited
Chartered Accountants

bpu Chartered Accountants

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

Registered to carry on audit work in the UK and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

bpu Chartered Accountants is a trading name of BPU Ltd
Company Number 3723948
Registered in Wales.

A list of directors is available from the registered office above.

Cardiff People First

Statement of Financial Activities (Income and Expenditure Account) for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments from:					
Donations and legacies	3	965	-	**965**	**1,338**
Charitable activities	4	94,696	15,161	**109,857**	**123,423**
Other trading activities	5	4,666	-	**4,666**	**7,931**
Investments	6	527	-	**527**	**16**
Other	7	49,308	-	**49,308**	**42,099**
Total Income		**150,162**	**15,161**	**165,323**	**174,807**
Expenditure on:					
Secondment expenses	8	16,313	-	**16,313**	**8,113**
Charitable activities	8	87,094	20,442	**107,536**	**149,035**
Other trading activities	8	1,160		**1,160**	**4,196**
Total Expenditure		**104,567**	**20,442**	**125,009**	**161,344**
Net income/(expenditure)		**45,595**	**(5,281)**	**40,314**	**13,463**
Transfer between funds	17	-	-	-	-
Net movement in funds		**45,595**	**(5,281)**	**40,314**	**13,463**
Reconciliation of Funds					
Total funds bought forward	10	**33,855**	**5,483**	**39,338**	**25,875**
Total funds carried forward	17	**79,450**	**202**	**79,652**	**39,338**

The notes form part of these financial statements

Cardiff People First

Balance Sheet
31st March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	11	-	1,383
CURRENT ASSETS			
Debtors	12	30,891	14,210
Cash at Bank and in Hand		54,874	35,264
		85,765	49,474
CREDITORS : Amounts Falling Due within One Year	13	(6,113)	(11,519)
NET CURRENT ASSETS		79,652	37,955
TOTAL ASSETS LESS CURRENT LIABILITES		79,652	39,338
FUNDS	17		
Unrestricted funds		79,450	33,855
Restricted funds		202	5,483
TOTAL FUNDS		79,652	39,338

The directors/trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477 (2) relating to small companies, and that no member or members have requested an audit pursuant to section 476 (1) of the Act.

The trustees/directors acknowledge their responsibilities for:

(i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 & 387 of the Companies Act 2006, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime

The financial statements were approved by the Board of the Trustees and authorised for issue on ....21/12/2023..... and were signed on its behalf by:

.....P Bird..... .....

Signature *Paul Bird*

Company registration number: 04421449
Charity certificate number:1109221

The notes form part of these financial statements.

Cardiff People First

Notes to the Financial Statements for the Year Ended 31st March 2023

1 ACCOUNTING POLICIES

Basis of preparing the financial Statements
The financial statements of the charitable company , which meets the definition of a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Companies Act 2006, incorporating section 1A for smaller entities . The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £ and have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

i) Voluntary income is received by way of donations and is included in accounts when receivable.

ii) Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant which will normally be when the grant is actually received. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents grant monies received for future periods and released to incoming resources in the period to which it relates.

iii) Trading income is included when receivable.

iv) Donated services and facilities are included at the value to the charity where this can be quantified and are material.

v) Investment income and all other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cardiff People First

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

Tangible fixed assets
Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life. Assets are originally included at cost and depreciated as:

Computer equipment - charged on a straight line basis over three years.
Other equipment - charged on a 25% reducing balance method.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted Funds are those funds received or generated for the objects of the Charity without further specified purpose and are available to use at the discretion of the Trustees in accordance with the charitable objectives of the charity.

Restricted Funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the Donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is identified to the Fund, together with a fair allocation of management and support costs.

Cash Flow Statement
The company has not prepared a Cash Flow Statement on the grounds that the company is small.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution scheme for employees. Contributions to the scheme are charged fully to the Statement of Financial Activities in the period that they relate to.

2 NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:-	**2023**	**2022**
	£	**£**
Depreciation on owned assets	**1,383**	1,593
Independent Examiners Fees	**1,874**	1,785
	3,257	3,378

	2023	**2022**
3 Income: Donations and legacies		
Donations received	**885**	462
Membership fees	**80**	150
HMRC Furlough income	**-**	726
	965	1,338

All donation & legacy income is unrestricted in 2023 and the 2022 year.

Cardiff People First

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

4 Income from charitable activities	£ **2023**	£ **2022**
Grants received , included in the above, are as follows:	**109,857**	123,423
	Total	**Total**
Unrestricted grants & contracts receivable:	£	£
Cardiff City Council - Service specification	**67,446**	62,450
Lloyds Bank Foundation	**27,250**	25,000
All Wales People First	-	1,000
	94,696	88,450
Restricted grants receivable:		
Cardiff City Council - Integrated Care Fund	-	11,500
National Heritage - Taking over the new normal	-	9,700
Cardiff City Council - Feminine Hygiene	**2,000**	2,000
C3SC - Winter pressures - Meal club	-	4,948
ACE - Bereavement support	**7,209**	1,745
C3SC - I Work training	-	4,580
C3SC - Carers	-	500
C3SC - Wellbeing	**1,500**	-
C3SC - Take over	**4,452**	-
	15,161	34,973

The funds are restricted to providing the services as set out in the grant funding agreements.

5 Income: Other Trading activities	**2023** £	**2022** £
Provision of goods & services	**41**	-
Training fees receivable	**4,625**	7,931
	4,666	7,931

All Trading income is unrestricted in 2023 and the 2022 year.

6 Investments	**2023** £	**2022** £
Bank interest received	**527**	16

All investment income is unrestricted in 2023 and the 2022 year.

7 Other	**2023** £	**2022** £
Miscellaneous	-	12
DWP - Access to work monies receivable	**32,471**	33,974
Secondment income receivable	**16,837**	8,113
	49,308	42,099

All other income is unrestricted in 2023 and the 2022 year.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

8 Expenditure on : Charitable activities

	Note	Unrestricted Secondment Expenses	Unrestricted General Charity Activities	Unrestricted Costs on Providing Training	Restricted Community Foundation Wales Coronavirus Resilience Fund	Restricted Cardiff City Council Feminine Hygiene	Restricted C3SC Winter Pressures Meal club	Restricted Ace Bereavement Support	Restricted C3SC I Work Training	Restricted C3SC Unpaid Carer	Restricted C3SC Wellbeing	Restricted C3SC Take Over	2023 TOTAL	2022 TOTAL
Direct costs														
Salaries, NI and Pensions	9	15,359	60,377	11			426	5,921	2,472	500	1,500	1,452	**88,018**	97,132
Sub contractors		440		1,104									**1,544**	7,195
Recruitment													**-**	60
Staff travel & subsistence		5	824						64				**893**	188
Staff training			37										**37**	500
Support costs allocated to activities - staff usage														
Premises costs			16,136					669					**16,805**	18,325
Volunteer expenses			(47)	45				(100)	160				**58**	229
Printing, stationery , resources & IT			(1,297)			40							**(1,257)**	16,115
Telephone & postage		509	3,515			60		17					**4,101**	6,317
Members Travel			296										**296**	69
Event costs			1,122			1,900	278	500	200			3,000	**7,000**	6,057
Professional fees			1,995										**1,995**	3,017
Bad debts													**-**	500
Depreciation					1,383								**1,383**	1,593
Governance costs			4,136	-	-	-	-	-	-				**4,136**	4,047
		16,313	**87,094**	**1,160**	**1,383**	**2,000**	**704**	**7,007**	**2,896**	**500**	**1,500**	**4,452**	**125,009**	**161,344**
Governance costs were as follows:														
Salaries, NI and pensions	9		2,262										**2,262**	2,262
Independent examiners fees			1,874										**1,874**	1,785
			4,136	-	-	-	-	-	-	-	-	-	4,136	4,047

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

9 STAFF COSTS AND NUMBERS

	2023	2022
	£	£
Salaries and Wages	89,595	98,698
Social Security Costs	-	-
	89,595	98,698
Pension contributions to defined Contributions Scheme	672	696
	90,267	99,394
Allocated as follows:		
Charitable activities	88,018	0
Governance	2,262	0
	90,280	0

No employee received emoluments of more than £60,000

The number of employees (part-time and full-time) during the year was as follows:-	2023	2022
Cost of activities in furtherance of the charity's objectives	13.9	13.9
Governance Costs	0.1	0.1
	14	14

10 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	1,338	-	1,338
Charitable activities	88,450	34,973	123,423
Other trading activities	7,931	-	7,931
Investment income	16	-	16
Other	42,099	-	42,099
Total Income	139,834	34,973	174,807
Expenditure on:			
Secondment expenses	8,113	-	8,113
Charitable activities	111,616	37,419	149,035
Other trading activities	4,196	-	4,196
Total Expenditure	123,925	37,419	161,344
Net income/(expenditure)	15,909	(2,446)	13,463
Reconciliation of Funds			
Total funds brought forward	17,946	7,929	25,875
Total funds carried forward	33,855	5,483	39,338

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

11 TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st April 2022	6,318
Additions in the Year	-
At 31st March 2023	6,318
DEPRECIATION	
At 1st April 2022	4,935
Charge for the Year	1,383
At 31st March 2023	6,318
NET BOOK VALUE	
At 31st March 2023	-
At 31st March 2022	1,383

12 DEBTORS

	2023 £	2022 £
Amounts due within one year:		
Grant income receivable	-	500
Debtors	28,108	10,927
Prepayments	2,783	2,783
	30,891	14,210

13 CREDITORS

	2023 £	2022 £
Amounts falling due within one year:		
Aged Creditors	2,800	1,510
Deferred Income - Secondment	-	7,903
Accrued Expenses	3,313	2,106
	6,113	11,519

14 TRUSTEES' REMUNERATION AND BENEFITS

The Trustees received no remuneration and did not receive any other benefits during the year ended 31st March 2023 or the 2022 year. The Trustees were not reimbursed for any expenses during the year or the previous year.

15 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

Cardiff People First

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	-	-	-	1,383
Current assets	82,763	3,002	85,765	49,474
Current liabilities	(3,313)	(2,800)	(6,113)	(11,519)
	79,450	202	79,652	39,338

17 MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2023

	Balance 01/04/2022	Income	Expenditure	Balance 31/03/2023
Unrestricted funds	33,855	150,162	104,567	79,450
Restricted funds				
CFW - Coronavirus Resilience Fund	1,383	-	1,383	-
Cardiff City Council - Feminine Hygiene	-	2,000	2,000	-
C3SC - Winter pressures - Meal club	704	-	704	-
ACE - Bereavement support	-	7,209	7,007	202
C3SC - I Work training	2,896	-	2,896	-
C3SC - Unpaid carers	500	-	500	-
C3SC - Wellbeing	-	1,500	1,500	-
C3SC - Take over	-	4,452	4,452	-
	5,483	15,161	20,442	202
TOTAL FUNDS	39,338	165,323	125,009	79,652

COMPARATIVES FOR MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2022

	Balance 01/04/2021	Income	Expenditure	Balance 31/03/2022
Unrestricted funds	17,946	139,834	123,925	33,855
Restricted funds				
National Lottery Awards for All	2,825	-	2,825	-
Cardiff City Council - Integrated Care Fund	2,337	11,500	13,837	-
Com. Found.Wales - Coronavirus Resilience Fund	2,767	-	1,384	1,383
National Heritage - Taking over the new normal		9,700	9,700	-
Cardiff City Council - Feminine Hygiene	-	2,000	2,000	-
C3SC - Winter pressures - Meal club	-	4,948	4,244	704
ACE - Bereavement support	-	1,745	1,745	-
C3SC - I Work training	-	4,580	1,684	2,896
C3SC - Unpaid carers	-	500	-	500
	7,929	34,973	37,419	5,483
TOTAL FUNDS	25,875	174,807	161,344	39,338

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

17 MOVEMENT IN FUNDS CONTINUED

A CURRENT YEAR 12 MONTHS AND PRIOR YEAR 12 MONTHS COMBINED POSITION IS AS FOLLOWS:

	Balance 01/04/2021	Income	Expenditure	Balance 31/03/2023
Unrestricted funds	17,946	289,996	228,492	**79,450**
Restricted funds				
National Lottery Awards for All	2,825	-	2,825	-
Cardiff City Council - Integrated Care Fund	2,337	11,500	13,837	-
Com. Found.Wales - Coronavirus Resilience Fund	2,767	-	2,767	-
National Heritage - Taking over the new normal		9,700	9,700	-
Cardiff City Council - Feminine Hygiene	-	4,000	4,000	-
C3SC - Winter pressures - Meal club	-	4,948	4,948	-
ACE - Bereavement support	-	8,954	8,752	**202**
C3SC - I Work training	-	4,580	4,580	-
C3SC - Unpaid carers	-	500	500	-
C3SC - Wellbeing	-	1,500	1,500	-
C3SC - Take over	-	4,452	4,452	-
	7,929	50,134	57,861	**202**
TOTAL FUNDS	**25,875**	**340,130**	**286,353**	**79,652**

18 GOING CONCERN

There are no material uncertainties about the charity's ability to continue as a going concern.

19 FINANCIAL INSTRUMENTS

The Charity has only basic financial instruments (Bank and cash) and these are included in the accounts as and when they are received.

20 LIABILITIES OF TRUSTEES

The entity is a private company limited by guarantee with no share capital.

CARDIFF PEOPLE FIRST

England & Wales - Charity number 1109221

Accounts

REGISTERED COMPANY NUMBER: 04421449 (England and Wales)
REGISTERED CHARITY NUMBER: 1109221

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31st March 2022

for

Cardiff People First

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Cardiff People First

Contents of the Financial Statements for the Year Ended 31st March 2022

	Page
Report of the Trustees	1
Report of the Independent Examiner	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 12
Detailed Statement of Financial Activities	13

CARDIFF PEOPLE FIRST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2022

Trustees/Directors Report

The charity trustees (who are also directors for the purpose of company law) present their annual report, which also meets the requirements of a director's report for Companies Act purposes, and financial statements including notes for the year ended 31st March 2022. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) incorporating section 1a for smaller entities.

Public Benefit

The Trustees have paid due regard to Charity Commission guidance in planning and managing the activities and work of the organisation for public benefit. Details of the main activities are described in the following two sections. Referrals are received from a number of sources including support providers, social services and the public and cover all sections of society and anyone in Cardiff with a learning disability.

Objectives and Activities

Cardiff People First is a self-advocacy organisation run by and for people with a learning disability in Cardiff. It works to stand up for people's rights, to change attitudes, to get better services and to enjoy more opportunities. The policies, ideals and aims behind Cardiff People First come from our Full Members - all people with a learning disability, and more than half of our Directors/Trustees are people with a learning disability. We provide training to improve the services received by our members, and we run community groups to make sure that people are heard by decision makers.

Trustees report April 2021 to March 2022.

Achievements and Performance

Coming out of the pandemic, we were able to start enjoying meetings and re-connecting with our members in public spaces such as Cardiff Castle. We gave members the option to engage either through face-to-face meetings, or online if they preferred. We were proud to welcome Mark Drakeford as a guest speaker at one of our meetings.

As an organisation, we put the safety of our staff and members first during this period. Building confidence amongst our members after a very difficult time has been important to us.

In 2021 to 2022, the Health Profile project was extended through funding from Cardiff and Vale Council. This was a very important project to take part in, as it improves the experience for people with a learning disability accessing health settings and the understanding of health professionals.

We completed the 'In response' article for British Journal Learning Disability. It felt powerful for our members to have contributed and shared our views.

Our members were proud to have the opportunity to speak at the Disability History Conference.

We continue to offer and deliver training self-advocacy training sessions to health and social care professionals. This year we trained Occupational Therapy students. We also provided training for community workers at Action Caerau and Ely and staff at Learning Disability Wales.

Our 'Take Over the museum' project has continued in Glamorgan Archives and Museum of Cardiff which continues to be funded by the Heritage Lottery Fund, bringing great enjoyment and learning to our members.

Our staff have been recognised through awards and developments. Dawn Gullis, project officer won an All Wales People First Mirror Award.
Joanna Jones and Stacey Taylor were seconded to the NHS Community Learning Disability Team in Cardiff and Vale.

We received funding Cardiff Council to distribute free eco-friendly period products to women with a learning disability in Cardiff and set up a relationship with Cheeky Pants to do that. This helped raise awareness and break down barriers about periods and tackle period poverty.

We were thankful to C3SC who funded us to develop training for PAs and members. We also received funding for our Meal Club to enable members to go out, enjoy free meals and have the opportunity to re-connect and socialise again. This built up confidence and independence for our members following the pandemic.

Financial Review and Reserves Policy

The accounts show a surplus for the 2022 year of £13,463 (2021 £704) on income of £174,807 (2021 £163,870). The restricted reserves at 31st March 2022 were £5,483. The unrestricted reserves bought forward of £17,946 have increased by £15,909 to leave unrestricted funds held of £33,855 as at 31st March 2022. The current reserves policy is to have at least two months expenditure in free reserves which would be approximately £26,891 although six months would be the optimum. The trustees understand the need to build up unrestricted reserves and are aware the balance of £33,855 held at the year-end 31st March 2022 is lower than the level they aspire to hold. The Trustees are pleased they made a surplus again this year and are aiming to increase the reserves further over the next few years.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee and is therefore governed by Memorandum and Articles of Association. The Executive Committee of trustees has the power to appoint additional trustees as it considers appropriate. New trustees are appointed by vote of Full Members at the AGM. The Executive Committee aim to meet at least quarterly to manage its affairs and receive regular reports from the staff.

Risk Review

The Trustees are aware that the organisation is subject to a range of potential risks in finance, operations, governance and compliance, and by external factors. The Trustees meet regularly and have discussed and reviewed risks that are significant to Cardiff People First to ensure the safety and safeguarding of the Charity's assets, staff and those who benefit from its work.

Reference and Administrative details

Charity Number: 1109221

Company Number: 4421449

Principal Registered Office:

Canton House
435 - 451Cowbridge Road East,
Cardiff,
CF5 1JH

Directors and Trustees:

Simon Richards (Chair)
Paul Bird (Treasurer)
Helen Jessop (resigned 08/11/2022)
Ann O`Lea
Lisa Pickard
Cian O`Donoghue (resigned 03/12/2022)
Anthony Mitchell
Andrew Selway (resigned 17/09/2021)

Company Secretary: Ashlea Harris

Company Banks:	Unity Trust Bank plc Nine Brindley place Birmingham B1 2HB
Independent Examiner:	Nicholas Toye FCA BPU Limited Chartered Accountants Radnor House Greenwood Close Cardiff Gate Business Park Cardiff CF23 8AA

Plans for the Future

We have asked our stakeholders what they want and they told us.

Challenges: more training and projects, more hours stability and training for staff, buses to be more accessible, external meetings to be more accessible.

Needs: self-advocacy training, more jobs more hours more teamwork skills and chances, more partnerships, more health, more holidays and trips and better transport, more learning about policies.

Our plans: leadership training for members, training support recruitment and induction for Workplace PAs, set up volunteer intern jobs shadowing current staff to gain work experience and skills, hold at least 1 trip a month, attempt to gain more secondment opportunities, create more partnerships, create Ambassador job to link with members, make plans with members for holidays together, make plans with members for health project, plan with members to look into buses.

STATEMENT OF TRUSTEES/DIRECTORS RESPONSIBILITY

The charity Trustees (who are also the directors for the purpose of company law) are responsible for preparing in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice, the trustee/directors report and the financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including its income and expenditure of the company and the surplus/deficit of the charity for that period.

In preparing these financial statements, the trustees/directors are required to:

a. Select suitable accounting policies and then apply them consistently;
b. Observe the methods and principles in the Charity SORP;
c. Make judgements and estimates that are reasonable and prudent;
d. State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees/directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

STATEMENT AS TO DISCLOSURE TO OUR INDEPENDENT EXAMINER

In so far as the trustees/directors are aware at the time of approving our trustee's annual report:

a. There is no relevant information, being information needed by the examiner in connection with preparing their report, of which the examiner is unaware, and
b. The trustees have taken all steps that they are obliged to take as directors in order to make themselves aware of any relevant information and to establish that the examiner is aware.

The Trustees declare that they have approved the trustees' report (incorporating directors' report) above.

Paul Bird

Signed on behalf of the Trustees/Directors: *(Paul Bird)*

Approved by the Board on: 12 December 2022

Independent Examiner`s report to the Trustees of Cardiff People First

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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 the Company 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.

NToye 14/12/2022

Nicholas Toye
FCA
BPU Limited
Chartered Accountants

Cardiff People First

Statement of Financial Activities (Income and Expenditure Account) for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments from:					
Donations and legacies	3	9,451	-	9,451	3,814
Charitable activities	4	88,450	34,973	123,423	126,574
Other trading activities	5	7,931	-	7,931	7,320
Investments	6	16	-	16	8
Other	7	33,986	-	33,986	26,154
Total Income		139,834	34,973	174,807	163,870
Expenditure on:					
Secondment expenses	8	8,113	-	8,113	-
Charitable activities	8	111,616	37,419	149,035	147,414
Other trading activities	8	4,196		4,196	15,752
Total Expenditure		123,925	37,419	161,344	163,166
Net income/(expenditure)		15,909	(2,446)	13,463	704
Reconciliation of Funds					
Total funds bought forward	10	17,946	7,929	25,875	25,171
Total funds carried forward	17	33,855	5,483	39,338	25,875

The notes form part of these financial statements

Cardiff People First

Balance Sheet
31st March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	11	1,383	2,976
CURRENT ASSETS			
Debtors	12	14,210	17,522
Cash at Bank and in Hand		35,264	7,786
		49,474	25,308
CREDITORS : Amounts Falling Due within One Year	13	(11,519)	(2,409)
NET CURRENT ASSETS		37,955	22,899
TOTAL ASSETS LESS CURRENT LIABILITES		39,338	25,875
FUNDS	17		
Unrestricted funds		33,855	17,946
Restricted funds		5,483	7,929
TOTAL FUNDS		39,338	25,875

The directors/trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477 (2) relating to small companies, and that no member or members have requested an audit pursuant to section 476 (1) of the Act.

The trustees/directors acknowledge their responsibilities for:

(i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 & 387 of the Companies Act 2006, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime

The financial statements were approved by the Board of the Trustees and authorised for issue on 12 December 2022 and were signed on its behalf by:

Signature *Paul Bird*

Company registration number: 04421449
Charity certificate number:1109221

The notes form part of these financial statements.

Cardiff People First

Notes to the Financial Statements
for the Year Ended 31st March 2022

1 ACCOUNTING POLICIES

Basis of preparing the financial Statements
The financial statements of the charitable company , which meets the definition of a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) `Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019)`, Financial Reporting Standard 102 `Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Companies Act 2006, incorporating section 1A for smaller entities . The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £ and have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

i) Voluntary income is received by way of donations and is included in accounts when receivable.

ii) Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant which will normally be when the grant is actually received. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents grant monies received for future periods and released to incoming resources in the period to which it relates.

iii) Trading income is included when receivable.

iv) Donated services and facilities are included at the value to the charity where this can be quantified and are material.

v) Investment income and all other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life. Assets are originally included at cost and depreciated as:

Computer equipment - charged on a straight line basis over three years.
Other equipment - charged on a 25% reducing balance method.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted Funds are those funds received or generated for the objects of the Charity without further specified purpose and are available to use at the discretion of the Trustees in accordance with the charitable objectives of the charity.

Restricted Funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the Donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is identified to the Fund, together with a fair allocation of management and support costs.

Cash Flow Statement
The company has not prepared a Cash Flow Statement on the grounds that the company is small.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution scheme for employees. Contributions to the scheme are charged fully to the Statement of Financial Activities in the period that they relate to.

2 NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:-	2022	2021
	£	£
Depreciation on owned assets	1,593	2,234
Independent Examiners Fees	1,785	1,785
	3,378	4,019

3 Income: Donations and legacies

	2022	2021
Donations received	462	449
Membership fees	150	-
HMRC Furlough income	726	3,365
Secondment income receivable	8,113	-
	9,451	3,814

All donation & legacy income is unrestricted in 2022 and the 2021 year.

Cardiff People First

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

	£	£
4 Income from charitable activities	123,423	126,574

Grants received , included in the above, are as follows:

	2022 Total	2021 Total
	£	£
Unrestricted grants & contracts receivable:		
Cardiff City Council - Service specification	62,450	61,225
Moondance Foundation - Covid-19 Relief Fund	-	3,680
Lloyds Bank Foundation	25,000	-
All Wales People First	1,000	-
	88,450	64,905
Restricted grants receivable:		
People's Heath Trust - Come together	-	9,124
WCVA - Self advocacy project	-	12,265
National Lottery Awards for All	-	7,780
Cardiff City Council - Integrated Care Fund	11,500	22,500
Community Foundation Wales - Coronavirus Resilience Fund	-	10,000
National Heritage - Taking over the new normal	9,700	-
Cardiff City Council - Feminine Hygiene	2,000	-
C3SC - Winter pressures - Meal club	4,948	-
ACE - Bereavement support	1,745	-
C3SC - I Work training	4,580	-
C3SC - Carers	500	-
	34,973	61,669

The funds are restricted to providing the services as set out in the grant funding agreements.

5 Income: Other Trading activities	2022 £	2021 £
Provision of goods & services	-	2,951
Training fees receivable	7,931	4,369
	7,931	7,320

All Trading income is unrestricted in 2022 and the 2021 year.

6 Investments	2022 £	2021 £
Bank interest received	16	8

All investment income is unrestricted in 2022 and the 2021 year.

7 Other	2022 £	2021 £
Miscellaneous	12	-
DWP - Access to work monies receivable	33,974	26,154
	33,986	26,154

All other income is unrestricted in 2022 and the 2021 year.

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

8 Expenditure on : Charitable activities

	Note	Unrestricted Secondment Expenses	Unrestricted General Charity Activities	Unrestricted Costs on Providing Training	Restricted National Lottery Awards for All	Restricted Cardiff City Council Integrated Care Fund	Restricted Community Foundation Wales Coronavirus Resilience Fund	Restricted National Heritage Taking Over	Restricted Cardiff City Council Feminine Hygiene	Restricted C3SC Winter Pressures Meal club	Restricted Ace Bereavement Support	Restricted C3SC I Work Training	2022 TOTAL	2021 TOTAL
Direct costs														
Salaries, NI and Pensions	9	6,785	63,716	3,535	2,795	10,626		8,245			1,430		**97,132**	113,264
Sub contractors - training & projects		990		40		4,500				1,665			**7,195**	6,843
Recruitment								60					**60**	-
Staff travel & subsistence		14	79	4	30			21		40			**188**	1,325
Staff training												500	**500**	-
Printing & postage of Health profiles													**-**	1,360
Support costs allocated to activities - staff usage														
Premises costs			18,110								215		**18,325**	21,983
Cleaning													**-**	131
Volunteer expenses								129			100		**229**	-
Subscriptions													**-**	144
Printing, stationery , resources & IT			16,065							50			**16,115**	5,185
Repairs & renewals													**-**	191
Telephone & postage		324	5,022	117		735				119			**6,317**	5,019
Members Travel												69	**69**	-
Event costs			372					200	2,000	2,370		1,115	**6,057**	-
Professional fees			286			1,603		1,128					**3,017**	1,246
Bad debts				500									**500**	-
Depreciation			209				1,384						**1,593**	2,234
Governance costs			4,047	-	-	-	-	-	-	-	-	-	**4,047**	4,241
Expenses covered unrestricted fund			3,710		-	3,627	-	83	-				**-**	-
		8,113	**111,616**	**4,196**	**2,825**	**13,837**	**1,384**	**9,700**	**2,000**	**4,244**	**1,745**	**1,684**	**161,344**	**163,166**
Governance costs were as follows:														
Salaries, NI and pensions	9		2,262										**2,262**	2,456
Independent examiners fees			1,785										**1,785**	1,785
			4,047	-	-	-	-	-	-	-	-	-	4,047	4,241

9 STAFF COSTS AND NUMBERS

	2022	2021
	£	£
Salaries and Wages	98,698	114,111
Social Security Costs	-	625
	98,698	114,736
Pension contributions to defined Contributions Scheme	696	984
	99,394	115,720
Allocated as follows:		
Charitable activities	97,132	113,264
Governance	2,262	2,456
	99,394	115,720

No employee received emoluments of more than £60,000

The number of employees (part-time and full-time) during the year was as follows:-	2022	2021
Cost of activities in furtherance of the charity's objectives	13.9	15.9
Governance Costs	0.1	0.1
	14	16

10 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£
Income and endowments from:			
Donations and legacies	3,814	-	3,814
Charitable activities	64,905	61,669	126,574
Other trading activities	7,320	-	7,320
Investment income	8	-	8
Other	26,154	-	26,154
	102,201	61,669	163,870
Total Income			
Expenditure on:			
Charitable activities	89,353	58,061	147,414
Other trading activities	15,752	-	15,752
Total Expenditure	105,105	58,061	163,166
Net income/(expenditure)	(2,904)	3,608	704
Reconciliation of Funds			
Total funds brought forward	20,850	4,321	25,171
Total funds carried forward	17,946	7,929	25,875

Cardiff People First

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

11 TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st April 2021	6,318
Additions in the Year	-
At 31st March 2022	6,318
DEPRECIATION	
At 1st April 2021	3,342
Charge for the Year	1,593
At 31st March 2022	4,935
NET BOOK VALUE	
At 31st March 2022	1,383
At 31st March 2021	2,976

12 DEBTORS

	2022 £	2021 £
Amounts due within one year:		
Grant income receivable	500	-
Debtors	10,927	11,313
Prepayments	2,783	6,209
	14,210	17,522

13 CREDITORS

	2022 £	2021 £
Amounts falling due within one year:		
Aged Creditors	1,510	-
Deferred Income - Secondment	7,903	-
Accrued Expenses	2,106	2,409
	11,519	2,409

14 TRUSTEES' REMUNERATION AND BENEFITS

The Trustees received no remuneration and did not receive any other benefits during the year ended 31st March 2022 or the 2021 year. The Trustees were not reimbursed for any expenses during the year or the previous year.

15 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	-	1,383	1,383	2,976
Current assets	45,374	4,100	49,474	25,308
Current liabilities	(11,519)	-	(11,519)	(2,409)
	33,855	5,483	39,338	25,875

17 MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2022

	Balance 01/04/2021	Income	Expenditure	Balance 31/03/2022
Unrestricted funds	17,946	139,834	123,925	33,855
Restricted funds				
National Lottery Awards for All	2,825	-	2,825	-
Cardiff City Council - Integrated Care Fund	2,337	11,500	13,837	-
CFW - Coronavirus Resilience Fund	2,767	-	1,384	1,383
National Heritage - Taking over the new normal		9,700	9,700	-
Cardiff City Council - Feminine Hygiene	-	2,000	2,000	-
C3SC - Winter pressures - Meal club	-	4,948	4,244	704
ACE - Bereavement support	-	1,745	1,745	-
C3SC - I Work training	-	4,580	1,684	2,896
C3SC - Unpaid carers	-	500	-	500
	7,929	34,973	37,419	5,483
TOTAL FUNDS	25,875	174,807	161,344	39,338

COMPARATIVES FOR MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2021

	Balance 01/04/2020	Income	Expenditure	Balance 31/03/2021
Unrestricted funds	20,850	102,201	105,105	17,946
Restricted funds				
Big Lottery Fund - Community Voices	235	-	235	-
Big Lottery Fund - ANMHE	141	-	141	-
People's Heath Trust - Come together	4,629	9,124	13,753	-
MIND Grant - Wishing well	138	-	138	-
WCVA - Self advocacy project	(822)	12,265	11,443	-
National Lottery Awards for All		7,780	4,955	2,825
Cardiff City Council - Integrated Care Fund		22,500	20,163	2,337
Com. Found.Wales - Coronavirus Resilience Fund		10,000	7,233	2,767
	4,321	61,669	58,061	7,929
TOTAL FUNDS	25,171	163,870	163,166	25,875

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

17 MOVEMENT IN FUNDS CONTINUED

A CURRENT YEAR 12 MONTHS AND PRIOR YEAR 12 MONTHS COMBINED POSITION IS AS FOLLOWS:

	Balance 01/04/2020	Income	Expenditure	Balance 31/03/2022
Unrestricted funds	20,850	242,035	229,030	33,855
Restricted funds				
Big Lottery Fund - Community Voices	235	-	235	-
Big Lottery Fund - ANMHE	141	-	141	-
People's Heath Trust - Come together	4,629	9,124	13,753	-
MIND Grant - Wishing well	138	-	138	-
WCVA - Self advocacy project	(822)	12,265	11,443	-
National Lottery Awards for All		7,780	7,780	-
Cardiff City Council - Integrated Care Fund		34,000	34,000	-
Com. Found.Wales - Coronavirus Resilience Fund		10,000	8,617	1,383
National Heritage - Taking over the new normal		9,700	9,700	-
Cardiff City Council - Feminine Hygiene		2,000	2,000	-
C3SC - Winter pressures - Meal club		4,948	4,244	704
ACE - Bereavement support		1,745	1,745	-
C3SC - I Work training		4,580	1,684	2,896
C3SC - Unpaid carers		500	-	500
	4,321	96,642	95,480	5,483
TOTAL FUNDS	25,171	338,677	324,510	39,338

18 GOING CONCERN

There are no material uncertainties about the charity's ability to continue as a going concern.

19 FINANCIAL INSTRUMENTS

The Charity has only basic financial instruments (Bank and cash) and these are included in the accounts as and when they are received.

20 LIABILITIES OF TRUSTEES

The entity is a private company limited by guarantee with no share capital.

Cardiff People First

Detailed Statement of Financial Activities for the Year Ended 31st March 2022

Income and endowments	2022	2021
Donations	462	449
Membership fees	150	-
HMRC Furlough income	726	3,365
Secondment income received	8,113	-
Cardiff City Council - Service specification	62,450	61,225
Moondance Foundation - Covid-19 Relief Fund	-	3,680
Lloyds Bank Foundation	25,000	-
All Wales People First	1,000	-
People`s Heath Trust - Come together	-	9,124
WCVA - Self advocacy project	-	12,265
National Lottery Awards for All	-	7,780
Cardiff City Council - Integrated Care Fund	11,500	22,500
Community Foundation Wales - Coronavirus Resilience Fund	-	10,000
National Heritage - Taking over the new normal	9,700	-
Cardiff City Council - Feminine Hygiene	2,000	-
C3SC - Winter pressures - Meal club	4,948	-
ACE - Bereavement support	1,745	-
C3SC - I Work training	4,580	-
C3SC - Unpaid carers	500	-
Provision of goods & services	-	2,951
Training fees receivable	7,931	4,369
Bank interest received	16	8
Miscellaneous	12	-
DWP - Access to work monies receivable	33,974	26,154
Total incoming resources	174,807	163,870
Expenditure		
Salaries, NI and pensions	99,394	115,720
Sub contractors - training & projects	7,195	6,843
Recruitment	60	-
Staff travel & subsistence	188	1,325
Training	500	-
Printing & postage of Health profiles	-	1,360
Premises costs	18,325	21,983
Cleaning	-	131
Volunteer expenses	229	-
Subscriptions	-	144
Printing, stationery , resources & IT	16,115	5,185
Repairs & renewals	-	191
Telephone & postage	6,317	5,019
Members travel	69	-
Event costs	6,057	-
Professional fees	3,017	1,246
Bad debts	500	-
Depreciation	1,593	2,234
Independent examiners fees	1,785	1,785
Total resources expended	161,344	163,166
Net income/(expenditure)	13,463	704

This page does not form part of the statutory financial statements.

CARDIFF PEOPLE FIRST

England & Wales - Charity number 1109221

Accounts

REGISTERED COMPANY NUMBER: 04421449 (England and Wales)
REGISTERED CHARITY NUMBER: 1109221

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31st March 2021

for

Cardiff People First

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Cardiff People First

Contents of the Financial Statements for the Year Ended 31st March 2021

	Page
Report of the Trustees	1
Report of the Independent Examiner	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 12
Detailed Statement of Financial Activities	13

CARDIFF PEOPLE FIRST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st MARCH 2021

Trustees/Directors Report

The charity trustees (who are also directors for the purpose of company law) present their annual report, which also meets the requirements of a director's report for Companies Act purposes, and financial statements including notes for the year ended 31st March 2021. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) incorporating section 1a for smaller entities.

Public Benefit

The Trustees have paid due regard to Charity Commission guidance in planning and managing the activities and work of the organisation for public benefit. Details of the main activities are described in the following two sections. Referrals are received from a number of sources including support providers, social services and the public and cover all sections of society and anyone in Cardiff with a learning disability.

Objectives and Activities

Cardiff People First is a self-advocacy organisation run by and for people with a learning disability in Cardiff. It works to stand up for people's rights, to change attitudes, to get better services and to enjoy more opportunities. The policies, ideals and aims behind Cardiff People First come from our Full Members - all people with a learning disability, and more than half of our Directors/Trustees are people with a learning disability. We provide training to professionals to improve the services received by our members, and we run community groups to make sure that people are heard by decision makers.

Achievements and Performance

Chairpersons report by Simon Richards

Trustees report April 2020 to March 2021.

We kept in touch with everyone who wanted us to call or who wanted to come to online meetings. A big part of that work depends on our funding from Cardiff Council that we can use flexibly to continue self advocacy.

Also important for us to be able to employ our staff – all front line staff have a learning disability – is Access to Work funding so they can employ their own PA to help with their disability needs. The furlough payment also meant that we were able to pay the members of staff who couldn't work from home.

Working from home was a challenge and Community Foundation Wales gave us money to update equipment so staff could work from home, and work with people online.

We wanted to keep our training going and Moondance Foundation gave us money to develop new training that we can do online. We have been able to run courses online for world wide audiences.

Self Advocacy University funded by WCVA Active Inclusion Fund started just before lockdown so we had to change how we did it. We developed skills, improved mental health and created jobs. It ended in January 2021.

Come Together ran till the end of October 2020. We kept in touch with everyone by phone, and by social media, so they could keep on meeting up. Our partnership with ACE in Ely meant we could support each other's work in that area.

We had to develop new ways of getting people involved in self advocacy through Standing Up Speaking Out. The National Lottery gave us money from November to build on our work so far in lockdown and talk to people and work out ways of helping them to take part online and over the phone.

Our Health Our Voice started in October 2020 and ran for 6 months. It was funded by Integrated Care Fund, and all the work was co-produced by Cardiff People First, working in partnership with Vale People First, social services for Cardiff and the Vale, and Health. During that time we increased awareness of the Once for Wales Health Profile, for people with a learning disability and carers. We helped 67 people create their own Health Profile, in their own words and in a document for them to keep themselves.

Financial Review and Reserves Policy

The accounts show a surplus for the 2021 year of £704 (2020 deficit £28,456) on income of £163,870 (2020 £149,991). The restricted reserves at 31st March 2021 were £7,929. The unrestricted reserves bought forward of £20,850 have decreased by £2,904 to leave unrestricted funds held of £17,946 as at 31st March 2021. The current reserves policy is to have at least two months expenditure in free reserves which would be approximately £27,194 although six months would be the optimum. The trustees understand the need to build up unrestricted reserves and are aware the balance of £17,946 held at the year-end 31st March 2021 is lower than the level they aspire to hold, but considering the impact of Covid-19 they are as expected. The Trustees are pleased they made a small surplus this year and are aiming to increase the reserves further over the next few years.

Structure, Governance and Management

The charity is constituted as a company limited by guarantee and is therefore governed by Memorandum and Articles of Association. The Executive Committee of trustees has the power to appoint additional trustees as it considers appropriate. New trustees are appointed by vote of Full Members at the AGM. The Executive Committee aim to meet at least quarterly to manage its affairs and receive regular reports from the staff. It was difficult due to Covid-19 to arrange face to face or zoom meetings in the 2021 year but Trustees remained in contact with each other, staff and its members regularly throughout the year.

Risk Review

The Trustees are aware that the organisation is subject to a range of potential risks in finance, operations, governance and compliance, and by external factors. The Trustees meet regularly and have discussed and reviewed risks that are significant to Cardiff People First to ensure the safety and safeguarding of the Charity's assets, staff and those who benefit from its work.

Reference and Administrative details

Charity Number: 1109221

Company Number: 4421449

Principal Registered Office:

Canton House
435 - 451Cowbridge Road East,
Cardiff,
CF5 1JH

Directors and Trustees:

Simon Richards (Chair)
Paul Bird (Treasurer)
Helen Jessop (Secretary)
Ann O`Lea
Lisa Pickard
Andrew Selway (resigned 17/09/2021)
Cian O`Donoghue
Anthony Mitchell (appointed 23/10/20)

Company Secretary:	Ashlea Harris
Company Banks:	Unity Trust Bank plc Nine Brindley place Birmingham B1 2HB
Independent Examiner:	Nicholas Toye FCA BPU Limited Chartered Accountants Radnor House Greenwood Close Cardiff Gate Business Park Cardiff CF23 8AA

Plans for the Future

We intend to continue to develop and market our training courses and our consultancy to increase unrestricted income. We will also continue to support people with a learning disability in Cardiff to take part in local democracy and develop opportunities to gain new skills and experiences; through our core funding as well as project funding applied for to meet identified needs. The Trustees have considered the next 12 months from the accounting year end 31st March 2021 and believe that keeping within individual budgets and securing new funding for further work will mean that Cardiff People First can continue as a going concern.

STATEMENT OF TRUSTEES/DIRECTORS RESPONSIBILITY

The charity Trustees (who are also the directors for the purpose of company law) are responsible for preparing in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice, the trustee/directors report and the financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including its income and expenditure of the company and the surplus/deficit of the charity for that period.

In preparing these financial statements, the trustees/directors are required to:

a. Select suitable accounting policies and then apply them consistently;
b. Observe the methods and principles in the Charity SORP;
c. Make judgements and estimates that are reasonable and prudent;
d. State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees/directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable

accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

STATEMENT AS TO DISCLOSURE TO OUR INDEPENDENT EXAMINER

In so far as the trustees/directors are aware at the time of approving our trustee's annual report:

a. There is no relevant information, being information needed by the examiner in connection with preparing their report, of which the examiner is unaware, and
b. The trustees have taken all steps that they are obliged to take as directors in order to make themselves aware of any relevant information and to establish that the examiner is aware.

The Trustees declare that they have approved the trustees' report (incorporating directors' report) above.

CIAN ODONOGHUE

Signed on behalf of the Trustees/Directors: (*Print name)*

Approved by the Board on: 15th December 2021

Independent Examiner`s report to the Trustees of Cardiff People First

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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 the Company 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.

NToye

Nicholas Toye
FCA
BPU Limited
Chartered Accountants

16/12/21

Cardiff People First

Statement of Financial Activities (Income and Expenditure Account) for the Year Ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments from:					
Donations and legacies	3	3,814	-	**3,814**	**633**
Charitable activities	4	64,905	61,669	**126,574**	**112,716**
Other trading activities	5	7,320	-	**7,320**	**10,025**
Investments	6	8	-	**8**	**63**
Other	7	26,154	-	**26,154**	**26,554**
Total Income		**102,201**	**61,669**	**163,870**	**149,991**
Expenditure on:					
Charitable activities	8	89,353	58,061	**147,414**	**154,060**
Other trading activities	8	15,752		**15,752**	**24,387**
Total Expenditure		**105,105**	**58,061**	**163,166**	**178,447**
Net income/(expenditure)		**(2,904)**	**3,608**	**704**	**(28,456)**
Reconciliation of Funds					
Total funds bought forward	10	**20,850**	**4,321**	**25,171**	**53,627**
Total funds carried forward	17	**17,946**	**7,929**	**25,875**	**25,171**

The notes form part of these financial statements

Cardiff People First

Balance Sheet
31st March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	11	2,976	1,059
CURRENT ASSETS			
Debtors	12	17,522	16,107
Cash at Bank and in Hand		7,786	14,158
		25,308	30,265
CREDITORS : Amounts Falling Due within One Year	13	(2,409)	(6,153)
NET CURRENT ASSETS		22,899	24,112
TOTAL ASSETS LESS CURRENT LIABILITES		25,875	25,171
FUNDS	17		
Unrestricted funds		17,946	20,850
Restricted funds		7,929	4,321
TOTAL FUNDS		25,875	25,171

The directors/trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477 (2) relating to small companies, and that no member or members have requested an audit pursuant to section 476 (1) of the Act.

The trustees/directors acknowledge their responsibilities for:

(i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 & 387 of the Companies Act 2006, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of Section 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime

The financial statements were approved by the Board of the Trustees and authorised for issue on ..... 15/12/21 ..... and were signed on its behalf by:

.... CIAN O'DONOGHUE

Signature *Print name*

Company registration number: 04421449
Charity certificate number:1109221

The notes form part of these financial statements.

Cardiff People First

Notes to the Financial Statements
for the Year Ended 31st March 2021

1 ACCOUNTING POLICIES

Basis of preparing the financial Statements
The financial statements of the charitable company , which meets the definition of a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) `Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019)`, Financial Reporting Standard 102 `Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Companies Act 2006, incorporating section 1A for smaller entities . The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £ and have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

i) Voluntary income is received by way of donations and is included in accounts when receivable.

ii) Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant which will normally be when the grant is actually received. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents grant monies received for future periods and released to incoming resources in the period to which it relates.

iii) Trading income is included when receivable.

iv) Donated services and facilities are included at the value to the charity where this can be quantified and are material.

v) Investment income and all other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life. Assets are originally included at cost and depreciated as:

Computer equipment - charged on a straight line basis over three years.
Other equipment - charged on a 25% reducing balance method.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted Funds are those funds received or generated for the objects of the Charity without further specified purpose and are available to use at the discretion of the Trustees in accordance with the charitable objectives of the charity.

Restricted Funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the Donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is identified to the Fund, together with a fair allocation of management and support costs.

Cash Flow Statement
The company has not prepared a Cash Flow Statement on the grounds that the company is small.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution scheme for employees. Contributions to the scheme are charged fully to the Statement of Financial Activities in the period that they relate to.

2 NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:-	**2021**	**2020**
	£	**£**
Depreciation on owned assets	**2,234**	765
Independent Examiners Fees	**1,785**	2,076
	4,019	2,841

Cardiff People First

Notes to the Financial Statements - continued for the Year Ended 31st March 2021

3 Income: Donations and legacies

	2021	2020
Donations received	449	518
Membership fees	-	115
HMRC Furlough income	3,365	-
	3,814	633

All donation & legacy income is unrestricted in 2021 and the 2020 year.

4 Income from charitable activities

	2021	2020
	£	£
	126,574	112,716

Grants received , included in the above, are as follows:

	2021 Total	2020 Total
Unrestricted grants & contracts receivable:	£	£
Cardiff City Council - Service specification	61,225	60,025
Moondance Foundation - Covid-19 Relief Fund	3,680	-
	64,905	60,025
Restricted grants receivable:		
People`s Heath Trust - Come together	9,124	22,812
MIND Grant - Wishing Well	-	13,584
Active Inclusion grant - Events for all	-	13,734
WCVA - Self advocacy project	12,265	2,561
National Lottery Awards for All	7,780	-
Cardiff City Council - Integrated Care Fund	22,500	-
Community Foundation Wales - Coronavirus Resilience Fund	10,000	-
	61,669	52,691

The funds are restricted to providing the services as set out in the grant funding agreements.

5 Income: Other Trading activities

	2021	2020
	£	£
Provision of goods & services	2,951	543
Training fees receivable	4,369	8,844
Income generated by Fundraising	-	638
	7,320	10,025

All Trading income is unrestricted in 2021 and the 2020 year.

6 Investments

	2021	2020
	£	£
Bank interest received	8	63

All investment income is unrestricted in 2021 and the 2020 year.

7 Other

	2021	2020
	£	£
Miscellaneous	-	1,227
DWP - Access to work monies receivable	26,154	25,327
	26,154	26,554

All other income is unrestricted in 2021 and the 2020 year.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

8 Expenditure on : Charitable activities

	Note	Unrestricted General Charity Activities	Unrestricted Costs on Providing Training	Restricted Com Voices Big Lottery Fund	Restricted ANMHE Big Lottery Fund	Restricted Come together People's Heath Trust	Restricted Wishing Well MIND Grant	Restricted Self Advocacy WCVA	Restricted National Lottery Awards for All	Restricted Cardiff City Council Integrated Care Fund	Restricted Community Foundation Wales Coronavirus Resilience Fund	2021 TOTAL	2020 TOTAL
Direct costs													
Salaries, NI and Pensions	9	55,682	11,155			13,238		16,459	4,247	10,640	1,843	**113,264**	117,360
Sub contractors - training & projects			2,281							4,562		**6,843**	4,800
Travel & subsistence		746	196			7		-		185	191	**1,325**	1,833
Staff training												-	2,301
Printing & postage of Health profiles										1,360		**1,360**	-
Support costs allocated to activities - staff usage													
Premises costs		16,993	1,757			300		1,794	400	739		**21,983**	20,478
Cleaning		51						80				**131**	391
Volunteer expenses												-	1,307
Sundry expenses												-	1,095
Subscriptions		144										**144**	100
Printing, Stationery , Resources & IT		778	120			149		1,078	264	2,172	624	**5,185**	4,707
Repairs & Renewals		191										**191**	835
Telephone & Postage		870	143			59		466	44	246	3,191	**5,019**	2,086
Publicity & Promotion										-		-	672
Members Travel												-	1,880
Other Events												-	11,025
Professional Fees		1,215						31		-		**1,246**	2,170
Depreciation		336		235	141		138				1,384	**2,234**	765
Governance Costs		2,600	100	-	-	-	-	1,282	-	259	-	**4,241**	4,642
Expenses covered unrestricted fund		9,747					-	9,747				-	-
		89,353	**15,752**	**235**	**141**	**13,753**	**138**	**11,443**	**4,955**	**20,163**	**7,233**	**163,166**	**178,447**
Governance costs were as follows:													
Salaries, NI and Pensions	9	2,456										**2,456**	2,566
Independent Examiners Fees		144	100					1,282		259		**1,785**	2,076
		2,600	100	-	-			1,282	-	259	-	4,241	4,642

9 STAFF COSTS AND NUMBERS

	2021	2020
	£	£
Salaries and Wages	114,111	116,366
Social Security Costs	625	2,748
	114,736	119,114
Pension contributions to defined Contributions Scheme	984	812
	115,720	119,926
Allocated as follows:		
Charitable activities	113,264	117,360
Governance	2,456	2,566
	115,720	119,926

No employee received emoluments of more than £60,000

The number of employees (part-time and full-time) during the year was as follows:-	2021	2020
Cost of activities in furtherance of the charity's objectives	15.9	15.9
Governance Costs	0.1	0.1
	16	16

10 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£
Income and endowments from:			
Donations and legacies	633	-	633
Charitable activities	60,025	52,691	112,716
Other trading activities	10,025	-	10,025
Investment income	63	-	63
Other	26,554	-	26,554
	97,300	52,691	149,991
Total Income			
Expenditure on:			
Charitable activities	72,510	81,550	154,060
Other trading activities	24,387	-	24,387
Total Expenditure	96,897	81,550	178,447
Net income/(expenditure)	403	(28,859)	(28,456)
Reconciliation of Funds			
Total funds brought forward	20,447	33,180	53,627
Total funds carried forward	20,850	4,321	25,171

Cardiff People First

Notes to the Financial Statements - continued for the Year Ended 31st March 2021

11 TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1st April 2020	20,310
Additions in the Year	4,151
At 31st March 2021	24,461
DEPRECIATION	
At 1st April 2020	19,251
Charge for the Year	2,234
At 31st March 2021	21,485
NET BOOK VALUE	
At 31st March 2021	2,976
At 31st March 2020	1,059

12 DEBTORS

	2021 £	2020 £
Amounts due within one year:		
Grant income receivable	-	2,561
Debtors	11,313	12,054
Prepayments	6,209	1,492
	17,522	16,107

13 CREDITORS

	2021 £	2020 £
Amounts falling due within one year:		
Accrued Expenses	2,409	5,473
Photocopier creditor	-	680
	2,409	6,153

14 TRUSTEES' REMUNERATION AND BENEFITS

The Trustees received no remuneration and did not receive any other benefits during the year ended 31st March 2021 or the 2020 year. The Trustees were not reimbursed for any expenses during the year or the previous year.

15 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	209	2,767	**2,976**	1,059
Current assets	20,136	5,172	**25,308**	30,265
Current liabilities	(2,399)	(10)	**(2,409)**	(6,153)
	17,946	**7,929**	**25,875**	**25,171**

17 MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2021

	Balance 01/04/2020	Income	Expenditure	Balance 31/03/2021
Unrestricted funds	**20,850**	**102,201**	**105,105**	**17,946**
Restricted funds				
Big Lottery Fund - Community Voices	**235**	-	235	-
Big Lottery Fund - ANMHE	**141**	-	141	-
People`s Heath Trust - Come together	**4,629**	9,124	13,753	-
MIND Grant - Wishing well	**138**	-	138	-
WCVA - Self advocacy project	**(822)**	12,265	11,443	-
National Lottery Awards for All		7,780	4,955	**2,825**
Cardiff City Council - Integrated Care Fund		22,500	20,163	**2,337**
Com. Found.Wales - Coronavirus Resilience Fund		10,000	7,233	**2,767**
	4,321	**61,669**	**58,061**	**7,929**
TOTAL FUNDS	**25,171**	**163,870**	**163,166**	**25,875**

COMPARATIVES FOR MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2020

	Balance 01/04/2019	Income	Expenditure	Balance 31/03/2020
Unrestricted funds	**20,447**	**97,300**	**96,897**	**20,850**
Restricted funds				
Big Lottery Fund - Community Voices	**9,427**	-	9,192	**235**
Big Lottery Fund - ANMHE	**11,290**	-	11,149	**141**
People`s Heath Trust - Come together	**5,241**	22,812	23,424	**4,629**
MIND Grant - Wishing well	**7,222**	13,584	20,668	**138**
Active Inclusion grant - Events for all	-	13,734	13,734	-
WCVA - Self advocacy project	-	2,561	3,383	**(822)**
	33,180	**52,691**	**81,550**	**4,321**
TOTAL FUNDS	**53,627**	**149,991**	**178,447**	**25,171**

Notes to the Financial Statements - continued for the Year Ended 31st March 2021

17 MOVEMENT IN FUNDS CONTINUED

A CURRENT YEAR 12 MONTHS AND PRIOR YEAR 12 MONTHS COMBINED POSITION IS AS FOLLOWS:

	Balance 01/04/2019	Income	Expenditure	Balance 31/03/2021
Unrestricted funds	20,447	199,501	202,002	**17,946**
Restricted funds				
Big Lottery Fund - Community Voices	9,427	-	9,427	-
Big Lottery Fund - ANMHE	11,290	-	11,290	-
People's Heath Trust - Come together	5,241	31,936	37,177	-
MIND Grant - Wishing well	7,222	13,584	20,806	-
Active Inclusion grant - Events for all	-	13,734	13,734	-
WCVA - Self advocacy project	-	14,826	14,826	-
National Lottery Awards for All		7,780	4,955	**2,825**
Cardiff City Council - Integrated Care Fund		22,500	20,163	**2,337**
Com. Found.Wales - Coronavirus Resilience Fund		10,000	7,233	**2,767**
	33,180	114,360	139,611	**7,929**
TOTAL FUNDS	**53,627**	**313,861**	**341,613**	**25,875**

18 GOING CONCERN

There are no material uncertainties about the charity's ability to continue as a going concern.

19 FINANCIAL INSTRUMENTS

The Charity has only basic financial instruments (Bank and cash) and these are included in the accounts as and when they are received.

20 LIABILITIES OF TRUSTEES

The entity is a private company limited by guarantee with no share capital.

Cardiff People First

Detailed Statement of Financial Activities for the Year Ended 31st March 2021

Income and endowments	2021	2020
Donations	449	518
Membership fees	-	115
HMRC Furlough income	3,365	-
Cardiff City Council - Service specification	61,225	60,025
Moondance Foundation - Covid-19 Relief Fund	3,680	-
People`s Heath Trust - Come together	9,124	22,812
MIND Grant - Wishing Well	-	13,584
Active Inclusion grant - Events for all	-	13,734
WCVA - Self advocacy project	12,265	2,561
National Lottery Awards for All	7,780	-
Cardiff City Council - Integrated Care Fund	22,500	-
Community Foundation Wales - Coronavirus Resilience Fund	10,000	-
Provision of goods & services	2,951	543
Training fees receivable	4,369	8,844
Income generated by Fundraising	-	638
Bank interest received	8	63
Miscellaneous	-	1,227
DWP - Access to work monies receivable	26,154	25,327
Total incoming resources	163,870	149,991
Expenditure		
Salaries, NI and Pensions	115,720	119,926
Sub contractors - training & projects	6,843	4,800
Travel & subsistence	1,325	1,833
Training	-	2,301
Printing & postage of Health profiles	1,360	-
Premises costs	21,983	20,478
Cleaning	131	391
Volunteer expenses	-	1,307
Sundry expenses	-	1,095
Subscriptions	144	100
Printing, Stationery , Resources & IT	5,185	4,707
Repairs & Renewals	191	835
Telephone & Postage	5,019	2,086
Publicity & Promotion	-	672
Members Travel	-	1,880
Other Events	-	11,025
Professional Fees	1,246	2,170
Depreciation	2,234	765
Independent Examiners Fees	1,785	2,076
Total resources expended	163,166	178,447
Net income/(expenditure)	704	(28,456)

This page does not form part of the statutory financial statements.