

People First Merseyside Company Limited

Charity No. 1124792

Company No. 05487998

Trustees' Report and Unaudited Accounts

31 March 2025

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 05487998

Charity No. 1124792

Registered Office

The Investment Centre
375 Stanley Road
Bootle
Merseyside
L20 3EF

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

A.P. Bowskill

P. Bullen

P. Burke

L. Curran

K.N. Davies

E. Grange

R. Holland

(Resigned 4 December 2024)

P. Hume

J. Martlew

(Resigned 4 December 2024)

G.B. McConaghy

W. Mullen

M.H. Reid

H.L. Smart

S. Storey

S.E. Williams

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North

OBJECTIVES AND ACTIVITIES

1.) To advance and promote the education of those members of the public with learning disabilities or learning difficulties in particular by the provision of training facilities and workshops in self advocacy and related areas, including;

- Enabling and assisting people with learning disabilities or learning difficulties to speak up for themselves, to share ideas and voice opinions with others.
- Assisting and enabling people with learning disabilities or learning difficulties to enjoy the same rights as everyone else, to attain greater independence, freedom of choice and participation in community.

2.) To advance public education about the educational, psychological and emotional needs of people with a learning disability or learning difficulty

3.) To promote or assist in promoting research into all aspects of such needs and to disseminate the useful results of such research for the benefit of the public.

ACHIEVEMENTS AND PERFORMANCE

The promotion of Self Advocacy and its benefits for People with learning disabilities is central to People First Merseyside. We aim to help people with learning disabilities in Liverpool and Sefton to:

- Improve their Self-confidence and Self Esteem
- Reduce Social Isolation
- Improve Psychological well being
- Have more choice and control over their own lives.

Sefton Group

Our Sefton group have continued to provide a self-advocacy service for adults with a learning disability living within the Metropolitan Borough of Sefton. This work is funded by Sefton Council and Sefton CCGs.

The Sefton group support the work of the Sefton Learning Disability and Autism Coproduction Board. People First Merseyside are taking a lead in supporting the Learning-disabled Co Chairs at meetings.

Members in Sefton take part in Community Networking meetings such as the Health and Social Care Forum and Healthwatch's Community Champions Network. These meetings are an opportunity to promote the work of People First Merseyside and self-advocacy in Sefton.

We have continued to hold our Get Involved Groups meetings to enable people with learning disabilities find out what is happening in Sefton and to provide opportunities for professionals to come and consult with people with learning disabilities about issues that affect them.

During this period, we had 2,178 interactions with 105 individuals with learning disabilities from Sefton and/or engaged with in Sefton activities, who took part in:

- 11 Board of Directors/AGM Meetings
- 10 Group Advocacy/Diary Meetings
- 11 Office Work Sessions with Members
- 182 1:1 Advocacy Interactions

24 Awareness Raising and Promotion Meetings/Events

5 Social Events

6 Get Involved Group Meetings

28 Health Activities

2 Sub Groups

100 Consultations

27 Training Sessions by and for Members

66 Planning and Pre Meetings

24 Networking and Partnership Meetings

The total hours of supported work and activity by members and other self-advocates from Sefton and/or engaged with in Sefton activities was 4,678 hours, valued at £94,716.

Bloods Pathway Project

This project was funded by Mersey Care NHS Foundation Trust.

This project was looking at the Bloods Pathway which is related to the protocols for clinicians when taking blood or delivering vaccinations to those who have learning disabilities and have conditions or phobias which make it difficult.

We worked with Learning Disability Health facilitators from Mersey Care to look at the current protocols and research alternative methods for taking blood. The group then developed an easy read booklet to help people with learning disabilities to understand better the process of having blood taken. This will be distributed to people with learning disabilities across Merseyside.

The DAVID Project

The DAVID Project is a five year project funding by the National Lottery Community Fund, which was extended to six years with the existing funding with permission from the National Lottery Community Fund. The project was developed after the death of one of People First Merseyside's members who had no family to make arrangements for his funeral. The project aims to address the subject of death and dying for people with learning disabilities.

During this year the DAVID Project group held 32 Steering Group meetings, looking at such things as forward planning for the project, discussing feedback from group events/activities and planning for the DAVID Project conference.

The group also held 29 Task & Finish Group meetings, which included looking at such things as producing bereavement resources, funeral planning, religion & culture, dementia and assisted dying.

In addition to those core meetings DAVID members took part in the People First Merseyside podcast, attended bereavement counselling sessions, attended the Buddy Group (supporting people with cancer) at the Royal Liverpool University Hospital, IncludeAge Research Interviews, LeDeR Independent Advisory Group Meetings, Royal Liverpool University Hospital LD Steering Group Meetings, Regional Staying Healthy Group Meetings, a REACHE Consultation, a Death Cafe at Liverpool Hope University and Yellow Tulip Research Consultations.

The project also held the DAVID Project Conference to launch the booklets and films produced by the project and the event.

Health Matters

In March 2025 we received a grant of £19,999 to carry out carry out a 12 month project around physical and mental health. This project will run over the course of the 2025/26 financial year.

Advocacy Liaison Officer

The Advocacy Liaison Officer has continued to provide one-to-one issue-based advocacy for adults with learning disabilities and/or autism.

This year the Advocacy Liaison Officer has supported people with such issues as:

- Accessing and updating Universal Credit journals.
- Completing SMI (Support for Mortgage Interest) forms.
- Setting up Council Tax payment plans.
- Applying for Universal Credit.
- The PIP (Personal Independence Payment) assessment, mandatory reconsideration and change of circumstances processes.
- The Care Needs Assessment process.
- Making referrals to RASA Merseyside.
- Attending meetings with social workers.
- Applying for a disabled person's travel pass.
- Attending counselling sessions.
- Transitioning between Job Seekers Allowance to Universal Credit.
- Making complaints RE: support.

Mind My Mind

The Mind My Mind project was funded by the National Lottery Community Fund.

The Mind My Mind group held 8 planning and prep sessions and 17 project delivery sessions all around mental health. In these sessions the group discussed topics including different mental health disorders, relaxation, trauma & PTSD, coping with stress, mindfulness, emotions and coping with anger.

DNACPR Project

During the COVID-19 pandemic people with a learning disability were given a DNACPR (Do Not Attempt Cardiopulmonary Resuscitation) order whilst in hospital without their knowledge or permission.

NHS England funded People First Merseyside. Our members developed and produced a short film and an easy read booklet to help people with a learning disability understand what a DNACPR order is and understand their rights.

Boosting Bootle

In February 2025 we received a grant of £2,000 to carry out a 6 week project around protecting adults with learning disabilities from being victims of crime. This project will run in the 2025/26 financial year.

Other non-project specific funding included:

Lloyds Bank Foundation for England and Wales

The Lloyds Bank Foundation for England and Wales funding was used to contribute towards existing staff and overhead costs.

Baily Thomas Charitable Fund

The Baily Thomas Charitable Fund funding from 2023/24 carried over into this financial year and was used to contribute towards existing staff costs.

Garfield Weston Foundation

The Garfield Weston Foundation funding was used to contribute towards existing staff costs.

John Moores Foundation

The John Moores Foundation funding was used to contribute towards existing staff and overhead costs.

Living Well Sefton Workplace Grant

The Living Well Sefton Workplace Grant funding was used to purchase LEGO sets to enable us to run LEGO mental health sessions with a focus on team work and creativity.

VOLA

The VOLA Digital Connectivity for Community Facilities Grant was used to purchase and set up new IT equipment.

The Postcode Neighbourhood Trust

The Postcode Neighbourhood Trust funding was used to contribute towards existing staff and overhead costs.

PLANS FOR FUTURE PERIODS

The Board of Directors continues to discuss and source alternative sources of income to diversify funding streams in the future.

The Trustees have set aside full Redundancy Provisions for staff who meet the criteria.

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Andrew Bowskill

A.P. Bowskill
Trustee
15 December 2025



G. McConaghy
Trustee
15 December 2025

Independent Examiner's Report to the trustees of People First Merseyside Company Limited

I report to the charity trustees on my examination of the financial statements of People First Merseyside Company Limited for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
15 December 2025

People First Merseyside Company Limited
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	4	3,890	-	3,890	735
Charitable activities	5	-	163,791	163,791	194,658
Other trading activities	6	13,985	-	13,985	10,882
Investments	7	1,596	-	1,596	1,522
Other	8	1,277	-	1,277	481
Total		20,748	163,791	184,539	208,278
Expenditure on:					
Charitable activities	9	18,360	195,407	213,767	244,668
Total		18,360	195,407	213,767	244,668
Net gains on investments		-	-	-	-
Net expenditure		2,388	(31,616)	(29,228)	(36,390)
Transfers between funds		-	-	-	-
Net expenditure before other gains/(losses)		2,388	(31,616)	(29,228)	(36,390)
Other gains and losses					
Net movement in funds		2,388	(31,616)	(29,228)	(36,390)
Reconciliation of funds:					
Total funds brought forward		79,235	100,157	179,392	215,782
Total funds carried forward		81,623	68,541	150,164	179,392

People First Merseyside Company Limited

Balance Sheet

at 31 March 2025

Company No. 05487998	Notes	2025 £	2024 £
Current assets			
Debtors	11	2,327	10,662
Cash at bank and in hand		159,192	187,956
		<u>161,519</u>	<u>198,618</u>
Creditors: Amount falling due within one year	12	(760)	(623)
Net current assets		160,759	197,995
Total assets less current liabilities		160,759	197,995
Provisions for liabilities	13	(10,595)	(18,603)
Net assets excluding pension asset or liability		<u>150,164</u>	<u>179,392</u>
Total net assets		<u><u>150,164</u></u>	<u><u>179,392</u></u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		68,541	100,157
		<u>68,541</u>	<u>100,157</u>
Unrestricted funds	14		
General funds		43,630	23,181
Designated funds		37,993	56,054
		<u>81,623</u>	<u>79,235</u>
Reserves	14		
Total funds		<u><u>150,164</u></u>	<u><u>179,392</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 15 December 2025

And signed on its behalf by:

Andrew Bowskill

A.P. Bowskill
Trustee
15 December 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	735	-	735
Charitable activities	-	194,658	194,658
Other trading activities	10,882	-	10,882
Investments	1,522	-	1,522
Other	256	225	481
Total	<u>13,395</u>	<u>194,883</u>	<u>208,278</u>
Expenditure on:			
Charitable activities	2,409	242,259	244,668
Total	<u>2,409</u>	<u>242,259</u>	<u>244,668</u>
Net income	<u>10,986</u>	<u>(47,376)</u>	<u>(36,390)</u>
Net income before other gains/(losses)	10,986	(47,376)	(36,390)
Other gains and losses:			
Net movement in funds	<u>10,986</u>	<u>(47,376)</u>	<u>(36,390)</u>
Reconciliation of funds:			
Total funds brought forward	68,249	147,533	215,782
Total funds carried forward	<u><u>79,235</u></u>	<u><u>100,157</u></u>	<u><u>179,392</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Donations	2,465	2,465	735
Membership dues	1,425	1,425	-
	<u><u>3,890</u></u>	<u><u>3,890</u></u>	<u><u>735</u></u>

5 Income from charitable activities

	Restricted	Total 2025	Total 2024
	£	£	£
Sefton Health Authority	56,838	56,838	52,400
Boosting Bootle	2,000	2,000	-
John Moores Foundation	7,103	7,103	-
Living Well Sefton	500	500	-
Lloyds Bank Foundation	25,000	25,000	25,000
National Lottery Community Fund Health Matters	19,999	19,999	-
Garfield Weston Foundation	15,000	15,000	-
Postcode Neighbourhood Trust	30,000	30,000	-
VOLA	7,351	7,351	-
The Baily Thomas Charitable Foundation	-	-	8,000
National Lottery Community Fund Mind My Mind	-	-	10,000
National Lottery Community Fund DAVID	-	-	99,258
	<u>163,791</u>	<u>163,791</u>	<u>194,658</u>

6 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Services	13,985	13,985	10,882
	<u>13,985</u>	<u>13,985</u>	<u>10,882</u>

7 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Interest received	1,596	1,596	1,522
	<u>1,596</u>	<u>1,596</u>	<u>1,522</u>

8 Other income

	Unrestricted	Total 2025	Total 2024
	£	£	£
Reimbursed expenses	1,277	1,277	481
	<u>1,277</u>	<u>1,277</u>	<u>481</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Self advocacy	-	26,493	26,493	15,528
<i>Admin costs</i>				
Employee costs	-	121,266	121,266	171,572
Motor and travel costs	-	510	510	1,740
Premises costs	-	34,318	34,318	34,560
General administrative costs	-	-	-	17
<i>Governance costs</i>				
Administration	17,341	12,820	30,161	20,183
Accountancy	558	-	558	558
Payroll processing	336	-	336	396
Bank charges	125	-	125	114
	<u>18,360</u>	<u>195,407</u>	<u>213,767</u>	<u>244,668</u>

10 Staff costs

	2025	2024
Salaries and wages	115,702	157,606
Social security costs	3,150	6,970
Pension costs	2,414	4,294
	<u>121,266</u>	<u>168,870</u>

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

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

	2025 Number	2024 Number
Management and support staff	4.5	6
	<u>4.5</u>	<u>6</u>

11 Debtors

	2025 £	2024 £
Trade debtors	2,327	10,662
	<u>2,327</u>	<u>10,662</u>

12 Creditors:

amounts falling due within one year

	2025 £	2024 £
Trade creditors	120	-
Accruals	640	623
	<u>760</u>	<u>623</u>

13 Provisions

	Other provisions	Total
	£	£
At 1 April 2024	18,603	18,603
Movement for the year	(8,008)	(8,008)
At 31 March 2025	<u>10,595</u>	<u>10,595</u>

14 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
National Lottery Community Fund DAVID	74,836	-	(69,422)	5,414
Boosting Bootle	-	2,000	-	2,000
John Moores Foundation	-	7,103	(2,203)	4,900
Sefton MBC	-	56,838	(56,838)	-
Living Well Sefton	-	500	(500)	-
Lloyds Bank Foundation	-	25,000	(8,333)	16,667
National Lottery Community Fund Health Matters	-	19,999	-	19,999
Postcode Neighbourhood Trust	-	30,000	(17,500)	12,500
VOLA	-	7,351	(7,351)	-
Merseyside Blood Pathways	11,310	-	(11,310)	-
National Health Service England DNA CPR	2,700	-	(1,634)	1,066
Garfield Weston Foundation	-	15,000	(10,000)	5,000
The Baily Thomas Charitable Foundation	6,672	-	(6,672)	-
National Lottery Community Fund (Mind My Mind)	4,639	-	(3,644)	995
<i>Total</i>	<u>100,157</u>	<u>163,791</u>	<u>(195,407)</u>	<u>68,541</u>
Unrestricted funds:				
General funds	23,181	20,748	(18,360)	25,569
Designated funds:				
Contingency Fund	56,054	-	-	56,054
<i>Total</i>	<u>56,054</u>	<u>-</u>	<u>-</u>	<u>56,054</u>
 Total funds	 <u>179,392</u>	 <u>184,539</u>	 <u>(213,767)</u>	 <u>150,164</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

National Lottery Community Dignity and Voices in dying

Fund DAVID

Boosting Bootle Protecting adults with learning disabilities from being victims of crime

Notes to the Accounts

John Moores Foundation	Staff and overhead costs
Sefton MBC	Staff and overhead costs
Living Well Sefton	LEGO sets for mental health sessions
Lloyds Bank Foundation	Staff and overhead costs
National Lottery Community Fund Health Matters	Project for mental and physical health
Postcode Neighbourhood Trust	Staff and overhead costs
VOLA	IT equipment
Merseyside Blood Pathways	Blood pathways
National Health Service	Core Funding
England DNA CPR	
Garfield Weston Foundation	Core running costs
The Baily Thomas Charitable Foundation	Staff costs
National Lottery Community Fund (Mind My Mind)	Mind My Mind
Designated funds:	
Contingency Fund	3 months' running costs

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	92,218	68,541	160,759
Creditors due in more than one year and provisions	(10,595)	-	(10,595)
	<u>81,623</u>	<u>68,541</u>	<u>150,164</u>

16 Reconciliation of net cash / (net debt)

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	187,956	(28,764)	159,192
	<u>187,956</u>	<u>(28,764)</u>	<u>159,192</u>
Net cash / (net debt)	<u>187,956</u>	<u>(28,764)</u>	<u>159,192</u>

FRS 102 requires an entity to report changes in net debt in the accounting period. People First Merseyside does not carry any debt or other borrowings and has a positive net cash position

17 Commitments

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	<u>2,414</u>	<u>4,294</u>

18 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.