

CARMARTHENSHIRE PEOPLE FIRST

England & Wales · Charity number 1126539

Details

Status	Registered
Legal form	Charitable company
Company number	06288369
Registered	2008-11-03
Register	View on the Charity Commission register

Contact

Address	Carmarthenshire People First 16 Spilman Street Carmarthen SA31 1JY
Phone	01267234635
Email	sarah@carmarthenshirepeoplefirst.co.uk
Website	www.carmarthenshirepeoplefirst.co.uk

Activities

Objects: TO RELIEVE, REPRESENT AND SUPPORT THOSE IN NEED BY REASON OF DISABILITY OR OTHER DISADVANTAGE IN THE COUNTY OF CARMARTHENSHIRE AND OTHER COUNTIES ACROSS WALES BY PROVIDING ADVOCACY SUPPORT AND TRAINING WHICH WILL ENABLE PEOPLE TO OBTAIN THEIR FULL RIGHTS AND PRIVILEGES AS CITIZENS.?TO PROMOTE AND ENHANCE THE EDUCATION OF PEOPLE WHO HAVE LEARNING DISABILITIES THROUGH TRAINING WORKSHOPS AND PROMINENT SOCIAL PRESENCE.TO ENHANCE THE EDUCATION OF THE GENERAL PUBLIC ABOUT THE EMOTIONAL, PSYCHOLOGICAL AND SOCIAL NEEDS OF PEOPLE WHO HAVE LEARNING DISABILITIES

Activities: Carmarthenshire People First is a training and advocacy organisation for adults with Learning Disabilities

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** CARMARTHENSHIRE
- Carmarthenshire
- Ceredigion
- Pembrokeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£361,820	£347,295	-	-
2024-03-31	£306,016	£296,108	-	-
2023-03-31	£258,000	£261,000	-	-
2022-03-31	£251,433	£261,048	-	-
2021-03-31	£295,466	£226,187	-	-

Trustees

Name	Role	Appointed
Simon Oliver Rice	Chair	2013-04-01
Angela Elizabeth Edwards		2016-11-25
Malcolm John Cansdale		2023-04-01
Nigel James Miller		2013-04-01
Ruth Louise McDougall		2016-11-25

Accounts

REGISTERED COMPANY NUMBER: 06288369 (England and Wales)

REGISTERED CHARITY NUMBER: 1126539

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025**

For

Carmarthenshire People First

HB Enoch & Owen Ltd
Chartered Accountants and Chartered Tax Advisers
1 Spilman St
Carmarthen
SA31 1LE

Carmarthenshire People First

Contents of the Financial Statements for the Year Ended 31 March 2025

	Page
Report of the Trustees	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 - 8
Notes to the Financial Statements	9 - 12

Carmarthenshire People First (Registered Company Number 06288369)

Report of the Trustees For the Year Ended 31 March 2025

The Trustees, who are also directors of the charity for the purposes of Companies Act 2006, present their annual 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 FRS 102 (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Carmarthenshire People First is a registered charity and company limited by guarantee. It is controlled by its governing document, a deed of trust.

Following an introductory meeting with the chair and chief executive officer, potential trustees are invited to attend a board meeting at which their application for membership is discussed. Both parties will consider the appointment and the decision will be ratified at the subsequent board meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06288369 (England and Wales)

Registered Charity number
1126539

Registered office
16 Spilman St
Carmarthen
SA31 1JY

Directors
S O Rice
M J Cansdale
N J Miller
A Edwards
R McDougall

The Directors also act as Trustees of the charity.

Independent Examiner
D L Owen FCA CTA
HB Enoch & Owen Ltd
1 Spilman St
Carmarthen
SA31 1LE

**Report of the Trustees
For the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Carmarthenshire 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.

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.

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 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.

ON BEHALF OF THE BOARD:

Simon Rice
Trustee

S. RICE
Print Name

Date: 16 Sept 25

Independent Examiner's Report to the Trustees of Carmarthenshire People First (Registered Company Number 06288369)

We report on the accounts for the year ended 31 March 2025 set out on pages six to twelve.

Respective responsibilities of trustees and examiners

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to our attention.

Basis of the independent examiners report

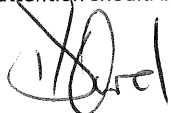
Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiners statement

In connection with our examination, no matter has come to our attention:

- Which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D L Owen FCA CTA
HB Enoch & Owen Ltd
Chartered Accountants and Chartered Tax Advisers
1 Spilman St
Carmarthen
SA31 1LE



Date: 16/9/2025

Carmarthenshire People First

Statement of Financial Activities
For the Year Ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
INCOME AND EXPENDITURE					
Income and Endowments from	Note				
Donations and legacies	2	44,355	315,196	359,551	303,442
Trading Income	3	2,270	-	2,270	2,574
Total income		46,624	315,196	361,820	306,016
Charitable Expenditure					
Charitable activities	4	26,308	-	26,308	32,736
Management	4	8,795	312,192	320,987	263,372
		35,103	312,192	347,295	296,108
Net movements in funds		11,521	3,004	14,525	9,908
Balances brought forward at 01 April 2024		-158,722	220,522	61,800	51,892
Balances carried forward at 31 March 2025		-147,201	223,526	76,325	61,800
		=====	=====	=====	=====

Continuing operation

All of the company's activities (operations) in the above two financial years derived from continuing operations.

Carmarthenshire People First

Company Number 06288369

BALANCE SHEET AS AT 31ST MARCH 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
CURRENT ASSETS					
Debtors	7	17,596	-	17,596	21,706
Cash at bank and in hand		65,778	-	65,778	46,276
		83,374	-	83,374	67,982
CREDITORS					
Amounts falling due within one year	8	7,049	-	7,049	6,181
NET CURRENT ASSETS		76,325	-	76,325	61,801
TOTAL ASSETS LESS CURRENT LIABILITIES		76,325	-	76,325	61,801
NET ASSETS / LIABILITIES		76,325	-	76,325	61,801
FUNDS					
Unrestricted funds	9			-147,201	-158,722
Restricted funds	9			223,526	220,522
TOTAL FUNDS	9			76,325	61,800

Carmarthenshire People First

Company Number 06288369

**BALANCE SHEET
AS AT 31ST MARCH 2025**

Approval

For the year ending 31 March 2025 the company was entitled to exemption from audit 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 responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

These accounts were approved by the Board of Trustees on and were signed on their behalf by:

Simon Rice
Trustee

S. RICE
Print Name

16/9/2025

[Signature]
Trustee

M. CANSDALE
Print Name

16/9/2025

Carmarthenshire People First
Notes to the Financial Statements
For the year Ended 31 March 2025

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements.

The financial statements have been prepared in accordance with Companies Act 2006, as amended, and with applicable Accounting Standards. The accounts have been prepared using section 1A of FRS 102.

Going Concern Basis of Accounting

The financial statements have been prepared on the assumption that the company is able to carry on business as a going concern, which the trustees consider appropriate.

The financial statements show a surplus for this financial year.

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.

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 costs related to that 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.

Taxation

The charitable company 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 purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Carmarthenshire People First

Notes to the Financial Statements For the year Ended 31 March 2025

2	Donations and Legacies	Unrestricted	Restricted	2025 Total £	2024 Total £
	Donations	4,600	-	4,600	3,574
	Grants	36,950	315,196	352,146	286,612
	Other income	2,805	-	2,805	13,256
		44,355	315,196	359,551	303,442

Grant income during the period was made up as follows:

	2025 Total	2024 Total
HUHB & ICF Fund	190,954	146,725
Lloyds Bank	25,000	25,000
Mencap	33,000	33,000
Awards for all	-	20,000
Advocacy	103,192	61,887
	352,146	286,612

3	Trading Activities	Unrestricted	Restricted	2025 Total £	2024 Total £
	Generic trading	2,270	-	2,270	2,574
		2,270	-	2,270	2,574

4	Charitable Activities Costs	Direct costs £	Support costs £	Total £
	Charitable activities	26,308	-	26,308
	Management	8,795	312,192	320,987
		35,103	312,192	347,295

5 Trustees Remuneration, Expenses and Benefits

No trustees' remuneration, expenses or other benefits were paid for the year ended 31 March 2025
(2024: Nil)

Carmarthenshire People First

Notes to the Financial Statements For the year Ended 31 March 2025

6 Staff Costs

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

	2025	2024
Administrative	15	13

7 Debtors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade debtors	17,596	21,706
	17,596	21,706

8 Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Social Security and other taxes	4,359	3,628
Creditors	1,400	1,299
Accruals and deferred income	1,290	1,254
	7,049	6,181

9 Movement in Funds

	Funds at 01/04/2024	Net movement in funds	Funds at 31/03/2025
	£	£	£
Unrestricted Funds	-158,722	11,521	-147,201
Restricted Funds	220,522	3,004	223,526
Total Funds	61,800	14,525	76,325

Net movements in funds is made up as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted Funds	46,624	-35,103	11,521
Restricted Funds	315,196	-312,192	3,004
Total Funds	361,820	-347,295	14,525

10 Related Party Disclosures

There were no related party transactions during the year ended 31 March 2025 (2024:Nil).

Carmarthenshire People First
Detailed Statement of Financial Activities
For the Year Ended 31 March 2025

INCOME AND ENDOWMENTS			2025	2024
			£	£
Donations and legacies				
Donations			4,600	3,574
Grants			352,146	286,612
Other income			2,805	13,256
			359,551	303,442
Trading activities				
Generic trading			2,270	2,574
			2,270	2,574
Total incoming resources			361,820	306,016
EXPENDITURE			2025	2024
	Unrestricted	Restricted	£	£
Charitable activities				
Wages	8,795	217,000	225,795	198,106
Other costs	22,292		22,292	22,402
Staff and volunteer expenses	1,070	2,407	3,477	1,304
Travel and subsistence	2,946	13,000	15,946	9,030
Training		702	702	411
	35,103	233,109	268,212	231,253
Support Costs				
Rent, rates and utilities		20,629	20,629	19,833
Insurance		614	614	1,327
Refreshments		1,510	1,510	1,093
Telephone		6,757	6,757	6,732
Postage and stationery		715	715	481
Promotional		6,600	6,600	150
Sundry costs		2,130	2,130	1,142
Bank charges		72	72	149
Equipment, repairs and renewals & hire		8,276	8,276	2,912
Bookkeeping		26,470	26,470	26,470
Accountancy		1,290	1,290	1,254
Legal, professional & subscription fees		4,019	4,019	3,312
	-	79,083	79,083	64,855
Total outgoing resources			35,103	312,192
			2025	2024
			£	£
Net Surplus / (Defecit)			14,525	9,908

Accounts

REGISTERED COMPANY NUMBER: 06288369 (England and Wales)
REGISTERED CHARITY NUMBER: 1126539

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024**

For

Carmarthenshire People First

HB Enoch & Owen Ltd
Chartered Accountants and Chartered Tax Advisers
1 Spilman St
Carmarthen
SA31 1LE



Carmarthenshire People First

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

	Page
Report of the Trustees	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 - 8
Notes to the Financial Statements	9 - 12



Carmarthenshire People First (Registered Company Number 06288369)

Report of the Trustees For the Year Ended 31 March 2024

The Trustees, who are also directors of the charity for the purposes of Companies Act 2006, present their annual 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 FRS 102 (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Carmarthenshire People First is a registered charity and company limited by guarantee. It is controlled by its governing document, a deed of trust.

Following an introductory meeting with the chair and chief executive officer, potential trustees are invited to attend a board meeting at which their application for membership is discussed. Both parties will consider the appointment and the decision will be ratified at the subsequent board meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06288369 (England and Wales)

Registered Charity number

1126539

Registered office

16 Spilman St
Carmarthen
SA31 1JY

Directors

S O Rice
D E Williams
N J Miller
A Edwards
R McDougall

The Directors also act as Trustees of the charity.

Independent Examiner

D L Owen FCA CTA
HB Enoch & Owen Ltd
1 Spilman St
Carmarthen
SA31 1LE



Carmarthenshire People First (Registered Company Number 06288369)

**Report of the Trustees
For the Year Ended 31 March 2024**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Carmarthenshire 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.

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.

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 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.

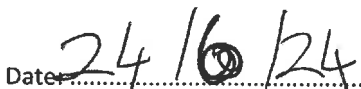
ON BEHALF OF THE BOARD:



Trustee



Print Name



Date



Independent Examiner's Report to the Trustees of Carmarthenshire People First (Registered Company Number 06288369)

We report on the accounts for the year ended 31 March 2024 set out on pages six to twelve.

Respective responsibilities of trustees and examiners

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to our attention.

Basis of the independent examiners report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiners statement

In connection with our examination, no matter has come to our attention:

- Which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D L Owen FCA CTA
HB Enoch & Owen Ltd
Chartered Accountants and Chartered Tax Advisers
1 Spilman St
Carmarthen
SA31 1LE

Date: 15.5.2024



Carmarthenshire People First

Statement of Financial Activities For the Year Ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
INCOME AND EXPENDITURE					
Income and Endowments from	Note				
Donations and legacies	2	64,597	238,845	303,442	258,003
Trading Income	3	2,574	-	2,574	-
Total income		67,171	238,845	306,016	258,003
Charitable Expenditure					
Charitable activities	4	32,736	-	32,736	31,425
Management	4	198,106	65,266	263,372	239,185
		230,842	65,266	296,108	270,610
Net movements in funds		-163,671	173,579	9,908	-12,607
Balances brought forward at 01 April 2023		4,949	46,943	51,892	64,499
Balances carried forward at 31 March 2024		-158,722	220,522	61,800	51,892
Continuing operation		=====	=====	=====	=====
All of the company's activities (operations) in the above two financial years derived from continuing operations.					



Carmarthenshire People First

Company Number 06288369

**BALANCE SHEET
AS AT 31ST MARCH 2024**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
CURRENT ASSETS					
Debtors	7	21,706	-	21,706	40,464
Cash at bank and in hand		46,276	-	46,276	12,682
		<u>67,981</u>	<u>-</u>	<u>67,981</u>	<u>53,146</u>
CREDITORS					
Amounts falling due within one year	8	6,181	-	6,181	1,254
NET CURRENT ASSETS		<u>61,800</u>	<u>-</u>	<u>61,800</u>	<u>51,892</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>61,800</u>	<u>-</u>	<u>61,800</u>	<u>51,892</u>
NET ASSETS / LIABILITIES		<u>61,800</u>	<u>-</u>	<u>61,800</u>	<u>51,892</u>
FUNDS					
Unrestricted funds	9			-158,722	4,949
Restricted funds	9			220,522	46,943
TOTAL FUNDS	9			<u>61,800</u>	<u>51,892</u>



Carmarthenshire People First

Company Number 06288369

**BALANCE SHEET
AS AT 31ST MARCH 2024**

Approval

For the year ending 31 March 2024 the company was entitled to exemption from audit 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 responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

These accounts were approved by the Board of Trustees on and were signed on their behalf by:

.....*Simon Rice*.....

Trustee

.....SIMON RICE.....

Print Name

.....*Mal Gansdale*.....

Trustee

.....MAL GANSDALE.....

Print Name



Carmarthenshire People First
Notes to the Financial Statements
For the year Ended 31 March 2024

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements.

The financial statements have been prepared in accordance with Companies Act 2006, as amended, and with applicable Accounting Standards. The accounts have been prepared using section 1A of FRS 102.

Going Concern Basis of Accounting

The financial statements have been prepared on the assumption that the company is able to carry on business as a going concern, which the trustees consider appropriate.

The financial statements show a surplus for this financial year.

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.

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 costs related to that 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.

Taxation

The charitable company 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 purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.



Carmarthenshire People First

Notes to the Financial Statements For the year Ended 31 March 2024

2	Donations and Legacies	Unrestricted	Restricted	2024 Total £	2023 Total £
	Donations	3,574	-	3,574	6,613
	Grants	47,767	238,845	286,612	218,241
	Other income	13,256	-	13,256	33,150
		64,597	238,845	303,442	258,004

Grant income during the period was made up as follows:

	2024 Total	2023 Total
HDUHB & ICF Fund	146,725	127,498
Community Matters	-	8,300
Tuesday Night Club	-	10,184
SOVA	-	7,281
CCC Training Grant	-	23,608
Lloyds Bank	25,000	-
Mencap	33,000	-
Awards for all	20,000	-
Advocacy	61,887	41,370
	286,612	218,241

3	Trading Activities	Unrestricted	Restricted	2024 Total £	2023 Total £
	Generic trading	2,574	-	2,574	-
		2,574	0	2,574	0

4	Charitable Activities Costs	Direct costs £	Support costs £	Total £
	Charitable activities	32,736	-	32,736
	Management	198,106	65,266	263,372
		230,842	65,266	296,108

5 Trustees Remuneration, Expenses and Benefits

No trustees' remuneration, expenses or other benefits were paid for the year ended 31 March 2024
(2023: Nil)



Carmarthenshire People First

Notes to the Financial Statements For the year Ended 31 March 2024

6 Staff Costs

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

	2024	2023
Administrative	13	14

7 Debtors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade debtors	21,706	40,464
	<u>21,706</u>	<u>40,464</u>

8 Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Social Security and other taxes	3,628	-
Creditors	1,299	-
Accruals and deferred income	1,254	1,254
	<u>6,181</u>	<u>1,254</u>

9 Movement in Funds

	Funds at 01/04/2023	Net movement in funds	Funds at 31/03/2024
	£	£	£
Unrestricted Funds	4,949	-163,671	-158,722
Restricted Funds	46,943	173,579	220,522
Total Funds	<u>51,892</u>	<u>9,908</u>	<u>61,800</u>

Net movements in funds is made up as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted Funds	67,171	-230,842	-163,671
Restricted Funds	238,845	-65,266	173,579
Total Funds	<u>306,016</u>	<u>-296,108</u>	<u>9,908</u>

10 Related Party Disclosures

There were no related party transactions during the year ended 31 March 2024 (2023:Nil).



Carmarthenshire People First
Detailed Statement of Financial Activities
For the Year Ended 31 March 2024

INCOME AND ENDOWMENTS	2024	2023
	£	£
Donations and legacies		
Donations	3,574	6,613
Grants	286,612	218,241
Other income	13,256	33,150
	303,442	258,004
Trading activities		
Generic trading	2,574	-
	2,574	-
Total incoming resources	306,016	258,004
EXPENDITURE	2024	2023
	£	£
Charitable activities		
Wages	198,106	177,708
Other costs	22,402	19,877
Staff and volunteer expenses	1,304	4,963
Travel and subsistence	9,030	6,585
Training	411	1,515
	231,253	210,648
Support Costs		
Rent, rates and utilities	19,833	23,557
Insurance	1,327	1,232
Refreshments	1,093	591
Telephone	6,732	4,781
Postage and stationery	481	674
Promotional	150	907
Sundry costs	1,142	986
Bank charges	149	91
Equipment, repairs and renewals & hire	2,912	3,028
Bookkeeping	26,470	21,512
Accountancy	1,254	1,254
Legal, professional & subscription fees	3,312	1,349
	64,855	59,962
Total outgoing resources	296,108	270,610
	2024	2023
	£	£
Net Surplus / (Defecit)	9,908	-12,606



Accounts

REGISTERED COMPANY NUMBER: 06288369 (England and Wales)
REGISTERED CHARITY NUMBER: 1126539

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

For

Carmarthenshire People First

HB Enoch & Owen Ltd
Chartered Accountants and Chartered Tax Advisers
1 Spilman St
Carmarthen
SA31 1LE

Carmarthenshire People First

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

	Page
Report of the Trustees	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 - 8
Notes to the Financial Statements	9 - 12

Carmarthenshire People First (Registered Company Number 06288369)

Report of the Trustees For the Year Ended 31 March 2023

The Trustees, who are also directors of the charity for the purposes of Companies Act 2006, present their annual report with the Financial Statements of the charity for the year ended 31 March 2023. 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 FRS 102 (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Carmarthenshire People First is a registered charity and company limited by guarantee. It is controlled by its governing document, a deed of trust.

Following an Introductory meeting with the chair and chief executive officer, potential trustees are invited to attend a board meeting at which their application for membership is discussed. Both parties will consider the appointment and the decision will be ratified at the subsequent board meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06288369 (England and Wales)

Registered Charity number
1126539

Registered office
16 Spilman St
Carmarthen
SA31 1JY

Directors
S O Rice
D E Williams
N J Miller
A Edwards
R McDougall

The Directors also act as Trustees of the charity.

Independent Examiner
D L Owen FCA CTA
HB Enoch & Owen Ltd
1 Spilman St
Carmarthen
SA31 1LE

Carmarthenshire People First (Registered Company Number 06288369)

**Report of the Trustees
For the Year Ended 31 March 2023**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Carmarthenshire 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.

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.

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 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.

ON BEHALF OF THE BOARD:

Simon Rice
Trustee

SIMON RICE
Print Name

Date: 18th July 2023

Independent Examiner's Report to the Trustees of Carmarthenshire People First (Registered Company Number 06288369)

We report on the accounts for the year ended 31 March 2023 set out on pages six to twelve.

Respective responsibilities of trustees and examiners

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to our attention.

Basis of the independent examiners report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiners statement

In connection with our examination, no matter has come to our attention:

- Which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

HB Enoch & Owen Ltd
Chartered Accountants and Chartered Tax Advisers
1 Spillman St
Carmarthen
SA31 1LE

Date: 26/5/2023

Carmarthenshire People First

Statement of Financial Activities
For the Year Ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
INCOME AND EXPENDITURE					
Income and Endowments from	Note				
Donations and legacies	2	120,085	137,918	258,003	251,433
Trading Income	3	-	-	-	-
Total Income		120,085	137,918	258,003	251,433
Charitable Expenditure					
Charitable activities	4	31,425	-	31,425	27,300
Management		177,708	61,477	239,185	233,748
		209,133	61,477	270,610	261,048
Net movements in funds		-89,048	76,441	-12,607	-9,615
Balances brought forward at 01 April 2022		93,997	-29,498	64,499	74,114
Balances carried forward at 31 March 2023		4,949	46,943	51,892	64,499
		=====	=====	=====	=====

Continuing operation

All of the company's activities (operations) in the above two financial years derived from continuing operations.

Carmarthenshire People First

Company Number 06288369

**BALANCE SHEET
AS AT 31ST MARCH 2023**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
CURRENT ASSETS					
Debtors	7	40,464	-	40,464	14,577
Cash at bank and in hand		12,682	-	12,682	51,116
		<u>53,146</u>	<u>-</u>	<u>53,146</u>	<u>65,693</u>
CREDITORS					
Amounts falling due within one year	8	1,254	-	1,254	1,194
NET CURRENT ASSETS		<u>51,892</u>	<u>-</u>	<u>51,892</u>	<u>64,499</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>51,892</u>	<u>-</u>	<u>51,892</u>	<u>64,499</u>
NET ASSETS / LIABILITIES		<u>51,892</u>	<u>-</u>	<u>51,892</u>	<u>64,499</u>
FUNDS					
Unrestricted funds	9			4,949	93,997
Restricted funds				46,943	-29,498
TOTAL FUNDS				<u>51,892</u>	<u>64,499</u>

Carmarthenshire People First

Company Number 06288369

**BALANCE SHEET
AS AT 31ST MARCH 2023**

Approval

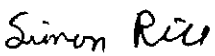
For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

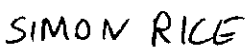
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

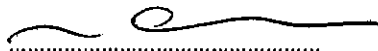
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

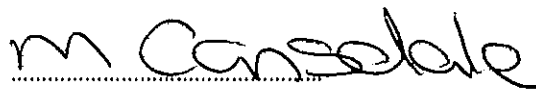
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These accounts were approved by the Board of Trustees on and were signed on their behalf by:


.....
Trustee


.....
Print Name


.....
Trustee


.....
Print Name

Carmarthenshire People First

Notes to the Financial Statements For the year Ended 31 March 2023

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements.

The financial statements have been prepared in accordance with Companies Act 2006, as amended, and with applicable Accounting Standards. The accounts have been prepared using section 1A of FRS 102.

Going Concern Basis of Accounting

The financial statements have been prepared on the assumption that the company is able to carry on business as a going concern, which the trustees consider appropriate.

The financial statements show a deficit for this financial year.

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.

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 costs related to that 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.

Taxation

The charitable company 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 purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Carmarthenshire People First

Notes to the Financial Statements For the year Ended 31 March 2023

2	Donations and Legacies	Unrestricted	Restricted	2023 Total £	2022 Total £
	Donations	6,613	-	6,613	3,483
	Grants (incl Covid grants)	80,323	137,918	218,241	238,150
	Other Income	33,150	-	33,150	9,800
		120,085	137,918	258,003	251,433

Grant Income during the period was made up as follows:

	2023 Total	2022 Total
Covid grants	-	72,315
HDUHB & ICF Fund	127,498	81,750
Community Matters	8,300	-
Tuesday Night Club	10,184	9,699
SOVA	7,281	6,934
CCC Training Grant	23,608	22,484
Advocacy	41,370	44,968
	218,241	238,150

3	Trading Activities	Unrestricted	Restricted	2023 Total £	2022 Total £
	Training sessions	-	-	-	-
	Events held	-	-	-	-
	Raffle ticket sales	-	-	-	-
		-	-	-	-

4	Charitable Activities Costs	Direct costs £	Support costs £	Total £
	Charitable activities	31,425	-	31,425
	Management	177,708	61,477	239,185
		209,133	61,477	270,610

5 Trustees Remuneration, Expenses and Benefits

No trustees' remuneration, expenses or other benefits were paid for the year ended 31 March 2023 (2022: Nil)

Carmarthenshire People First

Notes to the Financial Statements For the year Ended 31 March 2023

6 Staff Costs

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

	2023	2022
Administrative	14	13

7 Debtors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade debtors	40,464	14,577
	40,464	14,577

8 Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Social Security and other taxes	-	-
Other creditors	-	-
Accruals and deferred income	1,254	1,194
	1,254	1,194

9 Movement in Funds

	Funds at 01/04/2022	Net movement in funds	Funds at 31/03/2023
	£	£	£
Unrestricted Funds	93,997	-89,048	4,949
Restricted Funds	-29,498	76,441	46,943
Total Funds	64,499	-12,607	51,892

Net movements in funds is made up as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted Funds	120,085	-209,133	-89,048
Restricted Funds	137,918	-61,477	76,441
Total Funds	258,003	-270,610	-12,607

10 Related Party Disclosures

There were no related party transactions during the year ended 31 March 2023 (2022:Nil).

Carmarthenshire People First
Detailed Statement of Financial Activities
For the Year Ended 31 March 2023

INCOME AND ENDOWMENTS	2023	2022
	£	£
Donations and legacies		
Donations	6,613	3,483
Grants	218,241	165,835
Covid Grants	-	72,315
Other Income	33,150	9,800
	258,003	251,433
Trading activities		
Training sessions	-	-
Events held	-	-
Raffle ticket sales	-	-
	-	-
Total incoming resources	258,003	251,433
EXPENDITURE	2023	2022
	£	£
Charitable activities		
Wages	177,708	179,352
Other costs	19,877	19,410
Staff and volunteer expenses	4,963	5,658
Travel and subsistence	6,585	2,232
FAST project costs	-	-
Training	1,515	1,183
	210,648	207,835
Support Costs		
Rent, rates and utilities	23,557	18,914
Insurance	1,232	1,212
Refreshments	591	301
Telephone	4,781	5,319
Postage and stationery	674	853
Promotional	907	-
Sundry costs	986	1,451
Bank charges	91	101
Equipment, repairs and renewals	3,028	5,816
Bookkeeping	21,512	15,535
Accountancy	1,254	1,194
Legal and professional fees	1,349	2,517
	59,962	53,213
Total outgoing resources	270,610	261,048
	2023	2022
	£	£
Net Surplus / (Defecit)	-12,607	-9,615

Accounts

REGISTERED COMPANY NUMBER: 06288369 (England and Wales)
REGISTERED CHARITY NUMBER: 1126539

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

For

Carmarthenshire People First

HB Enoch & Owen Ltd
Chartered Accountants and Chartered Tax Advisers
1 Spilman St
Carmarthen
SA31 1LE

Carmarthenshire People First

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

	Page
Report of the Trustees	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 - 8
Notes to the Financial Statements	9 - 12

Carmarthenshire People First (Registered Company Number 06288369)

Report of the Trustees For the Year Ended 31 March 2022

The Trustees, who are also directors of the charity for the purposes of Companies Act 2006, present their annual report with the Financial Statements of the charity for the year ended 31 March 2022. 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 FRS 102 (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Carmarthenshire People First is a registered charity and company limited by guarantee. It is controlled by its governing document, a deed of trust.

Following an introductory meeting with the chair and chief executive officer, potential trustees are invited to attend a board meeting at which their application for membership is discussed. Both parties will consider the appointment and the decision will be ratified at the subsequent board meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06288369 (England and Wales)

Registered Charity number
1126539

Registered office
16 Spilman St
Carmarthen
SA31 1JY

Directors
S O Rice
D E Williams
N J Miller
A Edwards
R McDougall

The Directors also act as Trustees of the charity.

Independent Examiner
D L Owen FCA CTA
HB Enoch & Owen Ltd
1 Spilman St
Carmarthen
SA31 1LE

Carmarthenshire People First (Registered Company Number 06288369)

**Report of the Trustees
For the Year Ended 31 March 2022**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Carmarthenshire 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.

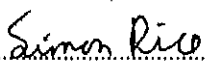
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that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

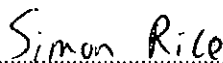
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

ON BEHALF OF THE BOARD:



Trustee



Print Name

Date: 03/11/22

**Independent Examiner's Report to the Trustees of
Carmarthenshire People First (Registered Company Number 06288369)**

We report on the accounts for the year ended 31 March 2022 set out on pages six to twelve.

Respective responsibilities of trustees and examiners

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to our attention.

Basis of the independent examiners report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiners statement

In connection with our examination, no matter has come to our attention:

- Which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

HB Enoch & Owen Ltd
Chartered Accountants and Chartered Tax Advisers
1 Spilman St
Carmarthen
SA31 1LE

H.B. Enoch & Owen

Date: 8/11/2022

Carmarthenshire People First

Statement of Financial Activities For the Year Ended 31 March 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
INCOME AND EXPENDITURE					
Income and Endowments from	Note				
Donations and legacies	2	139,363	112,071	251,433	290,616
Trading Income	3	0	-	0	4,850
Total Income		139,363	112,071	251,433	295,466
Charitable Expenditure					
Charitable activities	4	27,300	-	27,300	8,301
Management		179,352	54,396	233,748	217,885
		206,652	54,396	261,048	226,186
Net movements in funds		-67,289	57,674	-9,615	69,280
Balances brought forward at 01 April 2021		161,286	-87,172	74,114	4,835
Balances carried forward at 31 March 2022		93,997	-29,498	64,499	74,115
		=====	=====	=====	=====

Continuing operation

All of the company's activities (operations) in the above two financial years derived from continuing operations.

Carmarthenshire People First

Company Number 06288369

**BALANCE SHEET
AS AT 31ST MARCH 2022**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
CURRENT ASSETS					
Debtors	7	14,577	-	14,577	3,600
Cash at bank and in hand		51,116	-	51,116	75,648
		<u>65,693</u>	<u>0</u>	<u>65,693</u>	<u>79,248</u>
CREDITORS					
Amounts falling due within one year	8	1,194	-	1,194	5,134
NET CURRENT ASSETS		<u>64,499</u>	<u>0</u>	<u>64,499</u>	<u>74,114</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>64,499</u>	<u>0</u>	<u>64,499</u>	<u>74,114</u>
NET ASSETS / LIABILITIES		<u>64,499</u>	<u>0</u>	<u>64,499</u>	<u>74,114</u>
FUNDS					
Unrestricted funds	9			93,997	161,286
Restricted funds				-29,498	-87,172
TOTAL FUNDS				<u>64,499</u>	<u>74,114</u>

Carmarthenshire People First

Company Number 06288369

**BALANCE SHEET
AS AT 31ST MARCH 2022**

Approval

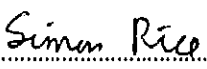
For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

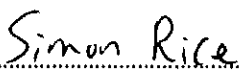
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

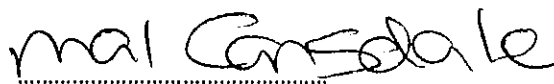
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These accounts were approved by the Board of Trustees on and were signed on their behalf by:


.....
Trustee


.....
Print Name


.....
Trustee


.....
Print Name

Carmarthenshire People First
Notes to the Financial Statements
For the year Ended 31 March 2022

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements.

The financial statements have been prepared in accordance with Companies Act 2006, as amended, and with applicable Accounting Standards. The accounts have been prepared using section 1A of FRS 102.

Going Concern Basis of Accounting

The financial statements have been prepared on the assumption that the company is able to carry on business as a going concern, which the trustees consider appropriate.

The financial statements show a surplus for this financial year.

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.

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 costs related to that 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.

Taxation

The charitable company 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 purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Carmarthenshire People First

Notes to the Financial Statements For the year Ended 31 March 2022

2	Donations and Legacies	Unrestricted	Restricted	2022 Total £	2021 Total £
	Donations	3,483	-	3,483	8,612
	Grants (Incl Covid grants)	126,080	112,071	238,150	270,891
	Other Income	9,800	-	9,800	11,113
		139,363	112,071	251,433	290,616

Grant income during the period was made up as follows:

	2022 Total	2021 Total
Covid grants	72,315	167,259
ICF Fund	81,750	20,814
FAST Big Lottery	0	0
Tuesday Night Club	9,699	9,553
SOVA	6,934	6,830
CCC Training Grant	22,484	22,145
Advocacy	44,968	44,290
	238,150	270,891

3	Trading Activities	Unrestricted	Restricted	2022 Total £	2021 Total £
	Training sessions	-	-	-	4,850
	Events held	-	-	-	-
	Raffle ticket sales	-	-	-	-
		0	0	0	4,850

4	Charitable Activities Costs	Direct costs £	Support costs £	Total £
	Charitable activities	27,300	-	27,300
	Management	179,352	54,396	233,748
		206,652	54,396	261,048

5 Trustees Remuneration, Expenses and Benefits

No trustees' remuneration, expenses or other benefits were paid for the year ended 31 March 2022 (2021: Nil)

Carmarthenshire People First

Notes to the Financial Statements

For the year Ended 31 March 2022

6 Staff Costs

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

	2022	2021
Administrative	13	11

7 Debtors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade debtors	14,577	3,601
	14,577	3,601

8 Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Social Security and other taxes	0	2,749
Other creditors	0	1,191
Accruals and deferred income	1,194	1,194
	1,194	5,134

9 Movement In Funds

	Funds at 01/04/2021	Net movement in funds	Funds at 31/03/2022
	£	£	£
Unrestricted Funds	161,286	-67,289	93,997
Restricted Funds	-87,172	57,674	-29,498
Total Funds	74,114	-9,615	64,499

Net movements in funds is made up as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted Funds	139,363	-206,652	-67,289
Restricted Funds	112,071	-54,396	57,674
Total Funds	251,433	-261,048	-9,615

10 Related Party Disclosures

There were no related party transactions during the year ended 31 March 2022 (2021:Nil).

Carmarthenshire People First
Detailed Statement of Financial Activities
For the Year Ended 31 March 2022

INCOME AND ENDOWMENTS	2022	2021
	£	£
Donations and legacies		
Donations	3,483	8,612
Grants	165,835	103,632
Covid Grants	72,315	167,259
Other income	9,800	11,113
	251,433	290,616
Trading activities		
Training sessions	0	4,850
Events held	0	0
Raffle ticket sales	0	0
	0	4,850
Total incoming resources	251,433	295,466
EXPENDITURE	2022	2021
	£	£
Charitable activities		
Wages	179,352	159,816
Other costs	19,410	1,866
Staff and volunteer expenses	5,658	3,278
Travel and subsistence	2,232	393
FAST project costs	0	2,765
Training	1,183	3,462
	207,835	171,580
Support Costs		
Rent, rates and utilities	18,914	20,304
Insurance	1,212	580
Refreshments	301	264
Telephone	5,319	3,946
Postage and stationery	853	1,191
Sundry costs	1,451	2,212
Bank charges	101	70
Equipment, repairs and renewals	5,816	4,687
Bookkeeping	15,535	13,984
Accountancy	1,194	1,194
Legal and professional fees	2,517	6,175
	53,213	54,607
Total outgoing resources	261,048	226,187
	2022	2021
	£	£
Net Surplus / (Defect)	-9,615	69,279

Accounts

REGISTERED COMPANY NUMBER: 06288369 (England and Wales)
REGISTERED CHARITY NUMBER: 1126539

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

For

Carmarthenshire People First

HB Enoch & Owen Ltd
Chartered Accountants and Chartered Tax Advisers
1 Spilman St
Carmarthen
SA31 1LE

Carmarthenshire People First

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

	Page
Report of the Trustees	3 - 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 - 8
Notes to the Financial Statements	9 - 12

Carmarthenshire People First (Registered Company Number 06288369)

Report of the Trustees For the Year Ended 31 March 2021

The Trustees, who are also directors of the charity for the purposes of Companies Act 2006, present their annual report with the Financial Statements of the charity for the year ended 31 March 2021. 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 FRS 102 (effective 1 January 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Carmarthenshire People First is a registered charity and company limited by guarantee. It is controlled by its governing document, a deed of trust.

Following an introductory meeting with the chair and chief executive officer, potential trustees are invited to attend a board meeting at which their application for membership is discussed. Both parties will consider the appointment and the decision will be ratified at the subsequent board meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06288369 (England and Wales)

Registered Charity number
1126539

Registered office
16 Spilman St
Carmarthen
SA31 1JY

Directors
A Armstrong (Resigned 1st March 2021)
S O Rice
D E Williams
N J Miller
A Edwards
R McDougall

The Directors also act as Trustees of the charity.

Independent Examiner
D L Owen ACA CTA
HB Enoch & Owen Ltd
1 Spilman St
Carmarthen
SA31 1LE

Carmarthenshire People First (Registered Company Number 06288369)

**Report of the Trustees
For the Year Ended 31 March 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Carmarthenshire 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.

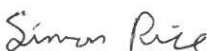
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that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

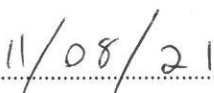
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the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

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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

ON BEHALF OF THE BOARD:


.....
Trustee

Date: 

Independent Examiner's Report to the Trustees of Carmarthenshire People First (Registered Company Number 06288369)

We report on the accounts for the year ended 31 March 2021 set out on pages six to twelve.

Respective responsibilities of trustees and examiners

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to our attention.

Basis of the independent examiners report

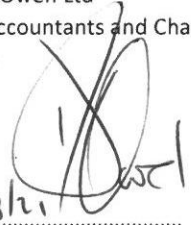
Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiners statement

In connection with our examination, no matter has come to our attention:

- Which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

HB Enoch & Owen Ltd
Chartered Accountants and Chartered Tax Advisers
1 Spilman St
Carmarthen
SA31 1LE

Date: 19/8/21 

Carmarthenshire People First

Statement of Financial Activities For the Year Ended 31 March 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
INCOME AND EXPENDITURE					
Income and Endowments from	Note				
Donations and legacies	2	207,758	82,858	290,616	157,259
Trading Income	3	4,850	-	4,850	4,005
Total income		212,608	82,858	295,466	161,264
Charitable Expenditure					
Charitable activities	4	8,301	-	8,301	50,660
Management		159,816	58,069	217,885	177,839
		168,118	58,069	226,187	228,499
Net movements in funds		44,490	24,789	69,280	-67,235
Balances brought forward at 01 April 2020		116,796	-111,961	4,835	72,070
Balances carried forward at 31 March 2021		161,286	-87,172	74,115	4,835
		=====	=====	=====	=====

Continuing operation

All of the company's activities (operations) in the above two financial years derived from continuing operations.

Carmarthenshire People First

Company Number 06288369

**BALANCE SHEET
AS AT 31ST MARCH 2021**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
CURRENT ASSETS					
Debtors	7	3,601	-	3,601	3,734
Cash at bank and in hand		75,648	-	75,648	4,350
		<u>79,249</u>	<u>0</u>	<u>79,249</u>	<u>8,084</u>
CREDITORS					
Amounts falling due within one year	8	5,134	-	5,134	3,249
NET CURRENT ASSETS		<u>74,115</u>	<u>0</u>	<u>74,115</u>	<u>4,835</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>74,115</u>	<u>0</u>	<u>74,115</u>	<u>4,835</u>
NET ASSETS / LIABILITIES		<u>74,115</u>	<u>0</u>	<u>74,115</u>	<u>4,835</u>
FUNDS					
Unrestricted funds	9			161,286	116,796
Restricted funds				-87,172	-111,961
TOTAL FUNDS				<u>74,115</u>	<u>4,835</u>

Carmarthenshire People First

Company Number 06288369

**BALANCE SHEET
AS AT 31ST MARCH 2021**

Approval

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476B.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006, and;
- (b) preparing accounts which give a true and fair view of the state of affairs of the company as at the year end, and of its surplus / deficit for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the company.

These financial statements have been prepared in accordance with Part 15 of Companies Act 2006 relating to small charitable companies, and in accordance with section 1A of FRS 102.

These accounts were approved by the Board of Trustees on and were signed on their behalf by:


.....

S O Rice - Trustee


.....

N J Miller - Trustee

PS.

Carmarthenshire People First
Notes to the Financial Statements
For the year Ended 31 March 2021

1 ACCOUNTING POLICIES

Basis of Preparation of Financial Statements.

The financial statements have been prepared in accordance with Companies Act 2006, as amended, and with applicable Accounting Standards. The accounts have been prepared using section 1A of FRS 102.

Going Concern Basis of Accounting

The financial statements have been prepared on the assumption that the company is able to carry on business as a going concern, which the trustees consider appropriate.

The financial statements show a surplus for this financial year.

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.

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 costs related to that 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.

Taxation

The charitable company 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 purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Carmarthenshire People First

Notes to the Financial Statements For the year Ended 31 March 2021

2	Donations and Legacies	Unrestricted	Restricted	2021 Total £	2020 Total £
	Donations	8,612	-	8,612	6,614
	Grants (incl Covid grants)	188,033	82,858	270,891	107,990
	Other income	11,113	-	11,113	42,655
		207,758	82,858	290,616	157,259

Grant income during the period was made up as follows:

	£
Covid grants	167,259
ICF Fund	20,814
FAST Big Lottery	-
Tuesday Night Club	9,553
SOVA	6,830
CCC Training Grant	22,145
Advocacy	44,290
Other Grants	-
	270,891

3	Trading Activities	Unrestricted	Restricted	2021 Total £	2020 Total £
	Training sessions	4,850	-	4,850	2,995
	Events held	-	-	-	1,010
	Raffle ticket sales	-	-	-	-
		4,850	0	4,850	4,005

4	Charitable Activities Costs	Direct costs £	Support costs £	Total £
	Charitable activities	8,301	-	8,301
	Management	159,816	58,069	217,885
		168,118	58,069	226,187

5 Trustees Remuneration, Expenses and Benefits

No trustees' remuneration, expenses or other benefits were paid for the year ended 31 March 2021 (2020: Nil)

Carmarthenshire People First

Notes to the Financial Statements

For the year Ended 31 March 2021

6 Staff Costs

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

	2021	2020
Administrative	11	7

7 Debtors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Trade debtors	3,601	30
Other debtors	0	3,704
	<u>3,601</u>	<u>3,734</u>

8 Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Bank loans and overdrafts	0	0
Other loans	0	0
Social Security and other taxes	2,749	2,005
Other creditors	1,191	50
Accruals and deferred income	1,194	1,194
	<u>5,134</u>	<u>3,249</u>

9 Movement in Funds

	Funds at 01/04/2020 £	Net movement in funds £	Funds at 31/03/2021 £
Unrestricted Funds	116,796	44,490	161,286
Restricted Funds	-111,961	24,789	-87,172
Total Funds	<u>4,835</u>	<u>69,280</u>	<u>74,115</u>

Net movements in funds is made up as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted Funds	212,608	-168,118	44,490
Restricted Funds	82,858	-58,069	24,789
Total Funds	<u>295,466</u>	<u>-226,187</u>	<u>69,280</u>

10 Related Party Disclosures

There were no related party transactions during the year ended 31 March 2021 (2020:Nil).

Carmarthenshire People First
Detailed Statement of Financial Activities
For the Year Ended 31 March 2021

INCOME AND ENDOWMENTS	2021	2020
	£	£
Donations and legacies		
Donations	8,612	6,614
Grants	103,632	107,990
Covid Grants	167,259	0
Other income	11,113	42,655
	290,617	157,259
Trading activities		
Training sessions	4,850	2,995
Events held	0	1,010
Raffle ticket sales	0	0
	4,850	4,005
Total incoming resources	295,467	161,264
EXPENDITURE	2021	2020
	£	£
Charitable activities		
Wages	159,816	132,652
Other costs	1,866	1,020
Staff and volunteer expenses	3,278	4,638
Travel and subsistence	393	3,511
FAST project costs	2,765	41,491
Training	3,462	2,081
	171,580	185,393
Support Costs		
Rent, rates and utilities	20,304	14,614
Insurance	580	1,171
Refreshments	264	777
Telephone	3,946	3,691
Postage and stationery	1,191	1,344
Sundry costs	2,212	2,934
Bank charges	70	60
Equipment, repairs and renewals	4,687	1,679
Bookkeeping	13,984	14,234
Accountancy	1,194	1,194
Legal and professional fees	6,175	1,408
	54,606	43,106
Total outgoing resources	226,187	228,499
	2021	2020
	£	£
Net Surplus / (Defecit)	69,280	-67,235