

COMPANY REGISTRATION NUMBER: 06946785

CHARITY REGISTRATION NUMBER: 1133457

Suffolk User Forum
Company Limited by Guarantee
Unaudited independently examined accounts
31 March 2024

Suffolk User Forum

Company Limited by Guarantee

Financial statements

Year ended 31 March 2024

	Pages
Trustees' annual report (incorporating the directors' report)	1 to 10
Independent examiner's report to the trustees	11
Statement of financial activities (including income and expenditure account)	12
Balance sheet	13
Notes to the financial statements	14 to 23

Suffolk User Forum

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 applicable in the UK and Republic of Ireland published in October 2019.

Chair's report

The chair's report is disclosed in the Impact Report accompanying these financial statements.

Reference and administrative details

Registered charity name	Suffolk User Forum
Charity registration number	1133457
Company registration number	06946785
Principal office and registered office	3 Grange Business Centre Kesgrave Ipswich IP5 2BY

The trustees

The trustees who served during the year and at the date of approval were as follows:

G Pachent (Chair)
A Good
M Little (Appointed 07/02/2024)
R Nesbitt
B Parrott
M Stafford-White
J Stern
B Turner
M Blowers (Passed 08/05/2024)
J Everett (Resigned 07/08/2023)

Suffolk User Forum

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Chief executive officer	J Stevens
Solicitors	Clements Solicitors 2nd Floor 20 Queen Street Ipswich IP1 1SS
Bankers	The Co-operative Bank 9-11 Queen Street Ipswich IP1 1SW Suffolk Building Society Mutual House 2 Princes Street Ipswich IP1 1QT Nationwide Building Society Nationwide House Pipers Way Swindon Wiltshire SN38 1NW Charity Bank Fosse House 182 High Street Tonbridge TN9 1BE Unity Trust Bank 1 Ropemaker St London EC2Y 9AW
Company secretary	R Nesbitt
Independent examiner	L Thurston FCCA Lovewell Blake LLP Chartered accountants First Floor Suite 2 Hillside Business Park Bury St Edmunds IP32 7EA

Suffolk User Forum

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Objectives and activities

Suffolk User Forum, also referred to as SUF, a term used throughout these accounts, voices the views of mental health service users and their family/parent carers in the East and West of Suffolk. SUF is an independent, user led mental health charity, also known as a Disabled Persons Organisation (DPO). Everyone involved in the charity has lived experience of mental health as a service user, family carer or worker.

SUF delivers engagement, involvement, coproduction, peer support and inpatient mental health advocacy services. SUF gives mental health service users a powerful and unified voice for their experiences of care and support, promoting individuals' rights, options and choices for care and support for both physical and mental health.

The charity works with service providers and commissioners to try to ensure that the voices of lived experience are central to improving emotional wellbeing and mental health services in East and West Suffolk. This is achieved through the charity's engagement, peer support and advocacy roles, which alongside supporting people, prioritises the gathering and recording of people's experiences of services. By connecting areas of individual feedback together, the charity draws together key themes and emerging trends in people's mental health experiences. These are regularly reported in the SUF publication titled 'Making our Voice Count' which is presented to providers, commissioners and to strategic partners, to assist with decision making and to promote coproduction, so that providers and commissioners can understand and actively respond to the current lived experience of people with emotional wellbeing and mental health needs.

The trustees confirm that the charity is a going concern when taking into account all financial and non-financial risks.

There have been no significant post balance sheet events (events after the year-end) that have had significant impact on the charity.

No related party transactions have been identified by trustees. (Also known as related party dealings, these refer to any financial or business activity between related parties. 'Related parties' refer to a company and its subsidiaries, associates, directors, officers, spouses, and relatives of directors, or shareholders.)

Suffolk User Forum

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

Mission, vision, and values

SUF's mission is to be an inclusive and trusted mental health user-led network that values, promotes, and strengthens the user voice for positive change, independence, legal rights, choice, and control.

SUF's vision is to continue to be the leading organisation for adults in Suffolk championing equal and valued partnerships between mental health service users, commissioners, and providers, combining mutual strengths and experience to improve services, achieving positive emotional wellbeing and mental health for all.

SUF's values were coproduced at the SUF AGM in 2018:

1. We are open, honest, and trustworthy.
2. We are inclusive and have people at our heart.
3. We are caring and compassionate.
4. We speak out and together we make a difference.

Charitable Objectives

SUF can help people in Suffolk, Norfolk and Essex. We have five main objectives.

- a) To promote partnership working between service providers, including the NHS and Social Care, service users and family/parent carers.
- b) To promote suicide prevention initiatives.
- c) To provide advocacy services, peer support and information to empower people to make their own decisions.
- d) To promote better understanding of mental health and emotional wellbeing.
- e) To promote volunteering and peer support.

Public Benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on Public Benefit including, The Public Benefit Requirement (PB1), Running a Charity (PB2) and Reporting (PB3).

Achievements and performance

The achievements and performance are described further in the Impact Report accompanying these financial statements.

Suffolk User Forum

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Financial review

The charity's income in 2023/24 was £326,320 (2022/23: £300,746) of which £198,790 (2022/23: £176,962) related to project restricted activities. The charity's expenditure in 2023/24 was £236,140 (2022/23: £177,646) of which £176,315 (2022/23: £135,246) related to project restricted activities. The net surplus of £90,180 (2022/23: £123,100) has continued to contribute to the charity's general reserves.

Principal funding sources

The charity's core income is received under a funding agreement with Suffolk County Council and the Suffolk & North East Essex NHS Integrated Care Board (SNEE ICB) via a shared fund called the Mental Health Pooled Fund. This funding agreement is administered by Suffolk County Council. The Mental Health Pooled Fund was due to end by 31st March 2024 but has been extended until 31st March 2025 to enable a review of the fund to take place. SUF's core funding for 2023/24 was confirmed for one year. At the end of this reporting period a further year's core funding via has been agreed for 2024/25.

As the reporting year 2023/24 commences, SUF is pleased to report that the advocacy partnership made up of POhWER, Ace Anglia, Suffolk Family Carers and Suffolk User Forum has continued.

This partnership is commissioned to deliver advocacy services to people in Suffolk for three years (from 01.04.22), with the opportunity for a further two years' funding. As a partnership, we work together as a unified and stronger voice, with greater influence to make an even bigger difference to people's lives.

We are proud to report that following the success of our Healthy Together pilot, SUF was awarded three-year funding for Healthy Together Peer Support commencing in 2023/24. Healthy Together was expanded to offer support to people who receive their Severe Mental Illness (SMI) Annual Health Checks by primary care practitioners. Healthy Together delivers peer support and personalised care planning, providing emotional and practical help for people living with SMI, to help access their physical health entitlements and achieve wellbeing goals.

Investment policy and performance

The charity's policy is to invest any surplus funds in savings accounts, up to a maximum of the guaranteed £85,000 in any one account. The charity has a Business Deposit Account with the Suffolk Building Society and with the Nationwide Building Society. SUF also has accounts with the Charity Bank and (from 2024/25) United Trust Bank.

Reserves policy

The Trustees remain committed to providing the maximum possible service levels. The Trustees have continued to retain SUF reserves during this financial year to provide the charity with reserves equal to at least six months' operating costs. It is our revised policy to maintain current general reserves equivalent to six months projected operating expenditure, plus redundancy and statutory notice costs of £35,222 and £12,000 to replace IT equipment. This equates to £188,923 (2022/23: £199,822).

Reserves on unrestricted funds on 31 March 2024 are £291,918 (2022/23: £239,241). The Trustee board will review the reserves policy during the forthcoming year, aiming to increase income in the coming year as and where appropriate.

Financial reserves are SUF's savings, helping to strengthen the charity and its sustainability. They help SUF to pay for activities that donors will not fund or handle unplanned events. They also provide additional operating funds over and above the core funding provided by the Mental Health Pooled Fund. General reserves must be built up from unrestricted income; any surplus on a restricted project is tied to the same restrictions as the original project and may not be transferred to unrestricted funds without the donors' consent.

Suffolk User Forum

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Plans for future periods

Trustees continue to be committed to further developing service user leadership, involvement, personalisation, peer support and coproduction working together with our local statutory partners, Suffolk County Council and NHS, supporting the developing Integrated Care System (ICS), and promoting the mental health service user voice.

We will continue to grow our mental health user led network to ensure the voice of lived experience informs and shapes new and existing mental health services, placing the voice of lived experience at the heart of suicide prevention, service improvement and development.

Our key priorities for the next period include:

1. Funding

Trustees' top priority is to secure sustainable, long-term funding (three years+) to ensure ongoing service delivery and support to beneficiaries, through specific project work, alongside promoting the voices of individual people living with mental ill health, and the shared interests of mental health service users collaboratively.

As the reporting year closes, the board of trustees are pleased to report that our core funding has been confirmed for a further year (2024/25). The charity is strengthened through having secured medium to long term funding (three+ years) for peer led advocacy services, funded for a minimum of three years (up to 31st March 2025), with the opportunity for an additional two years until 31st March 2027.

In April 2023 SUF won a tender bid for the delivery of outreach peer support to people living with severe mental illness (SMI), which had been piloted over the previous 18 months through the Healthy Together Project. The successful bid secured funds for Healthy Together Peer Support for a further three years up to 31st March 2026.

2. Partnership and user voice

2.1 To continue to strengthen our local partnerships, supporting the County Council and the newly formed Integrated Care System (ICS) to discharge their statutory responsibilities for mental health service user involvement, coproduction, information, assistance, and advocacy in relation to adult mental health service users. This includes supporting the new ICS and Mental Health Collaborative Committee to ensure that the voice of lived experience is a golden thread through the collaborative and its subgroups.

2.2 Relaunching SUF's Stepping Forward events with services users and family/parent carers to listen to their experiences of mental health services.

2.3 Making Our Voice Count: continuing to raise people's voices and lived experience to ensure that mental health services, organisations and policies are led and shaped by the people best placed to know what works.

2.4 To continue actively promoting service user priority areas for mental health improvement. These include:

- Raising and promoting LISTEN as a universal model for personalised care, suicide prevention and coproduction.
- Championing improved discharge planning for people transitioning from secondary mental health services to primary care support.

Suffolk User Forum

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

- Focusing on the experiences of mental health service users and family/parent carers when in Accident & Emergency and with Psychiatric Liaison.

3. Project delivery

- 3.1 To continue to help deliver good outcomes for people at a time of mental health crisis through our peer led advocacy service, working as a partner within the Suffolk Advocacy Service.
- 3.2 To continue to deliver and develop the SUF Healthy Together Peer Support, helping deliver good outcomes for people, growing new partnerships within primary care, promoting the healthcare rights and goals of people living with severe mental illness (SMI), which includes the following diagnoses: Schizophrenia, Bipolar Disorder, and Psychosis.

4. People in our communities

- 4.1 To work across all communities and protected characteristics with regard to groups where there is evidence of under-representation and/or greater discrimination.
- 4.2 To develop our skills and capacity to support service user leadership and volunteer roles within our charity. Supporting people to gain skills and self-confidence as active citizens, building capacity to increase our support to people living with mental distress and mental health needs.

Suffolk User Forum

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Structure, governance, and management

Suffolk User Forum is a charitable company limited by guarantee, incorporated on the 29th June 2009 and registered as a charity (registered number 1133457) on the 5th January 2010.

The company was established under a memorandum of association which sets out the objects and powers of the charitable company and is governed under its articles of association. The liability of the members is limited.

Trustee Board

The directors of Suffolk User Forum are known as trustees for the purposes of charity law and under the company's Articles of Association are known as members of the Trustee Board. Recruitment to Suffolk User Forum's Trustee Board seeks to ensure that the organisation's desire to remain service user-led is appropriately reflected through the diversity of the Trustee body.

All trustees are UK nationals. No trustees are politically exposed in the UK or elsewhere (they are not MPs, Members of a local Council or similar).

Currently 75% of the SUF Trustee Board has used or currently use mental health services as a service user or family/parent carer. The charity is described as a Disabled Persons Organisation (DPO) as 75% of its trustees and 100% of its staff have lived experience of mental ill health. The charity works within the ethos of the social model of disability.

Recruitment and appointment of Trustee Board

Business and public sector, mental health and social care, and family/parent carer and service user skills remain well represented on the Trustee Board. Trustees also have skills in law and in community and voluntary services development. Recruitment has been supported by robust policy and procedures. SUF advertises vacancies for new trustees through the SUF website and social media, Reach Volunteering, Suffolk Volunteering and through its wider networks and partnerships.

The Trustee Board actively encourages and welcomes applications from people of all backgrounds, particularly welcoming applications from ethnic minority communities and women, as they are currently underrepresented on the Trustee Board.

Potential trustees are invited to meet SUF trustees and the chief executive to familiarise themselves with the charity and the context within which it operates. All applicants are asked to apply (using the SUF application form) to the Trustee Board.

Applications are shortlisted by the Chair of Trustees in partnership with at least one other Trustee, establishing a recruitment team supported by the Company Secretary. An interview is conducted by this recruitment team which writes an Interview Report. This report is submitted at the earliest board meeting for a board discussion and a decision made regarding suitability for appointment. Trustees are appointed by the Trustee Board initially until the next annual members' meeting when the appointment is put to a vote. Trustees normally serve a term of three years before reappointment at the next annual members' meeting.

Trustee Induction and Training

All new Trustees receive governance and business documentation relevant to their role, induction, and training.

Suffolk User Forum

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

New trustees are provided with essential documents to support them in their role. These include.

1. The obligations of the Trustee Board members including the Declaration of Interests, Code of Conduct and Agreement, trustees' roles, and a self-reported skills audit, to inform the board's overall skills report, which is regularly reviewed by the board to ensure a balance of knowledge and skills across the Trustee Board, and to inform the board's annual training plan for trustees.
2. The main documents which set out the operational framework for the charity include the Memorandum and Articles of Association of Suffolk User Forum.
3. A copy of all partnership and funding agreements, including those with Suffolk County Council, the Suffolk and North East Essex NHS ICB for Healthy Together and the Suffolk Advocacy Service lead partner POhWER.
4. Copies of contract review Meetings.
5. Resourcing and the current financial position as set out in the latest published accounts.
6. The charity's aims and objectives.
7. The current business/operational plan.
8. The current structure of the organisation including staff.
9. The current project plans and reports.
10. The latest SUF publication including the regular service user feedback reports titled 'Making our Voice Count'.
11. This documentation is supported by a Trustee Induction programme which provides forums for wider discussion regarding the governing documents, explanation of aims and objectives and of the charity's business and action plan, including strategic plans. All new trustees are encouraged to complete on-line training provided in Suffolk by Community Action Suffolk as part of their induction, to ensure they understand their trustee role and responsibilities.

The SUF new trustee induction programme includes receiving information about key SUF policies and procedures which include:

1. The SUF Information Governance framework which underpins our registration with NHS Digital, including confidentiality, data, and cyber security, data protection, and the SUF Privacy Statement.
2. Equality and Diversity.
3. Safeguarding Children and Vulnerable Adults.
4. Health and Safety including, lone working, near miss policy and risk management.
5. Comments, Compliments, and Complaints.
6. Social Value Strategy.
7. Environmental Strategy.
8. The SUF Staff and Volunteer Handbook.

Suffolk User Forum

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2024

Structure, governance, and management *(continued)*

Risk assessment

The Trustees have assessed the major risks to which the charity is exposed and holds a Risk Register that is reviewed at least four times a year at board meetings to ensure that the board is satisfied that systems are in place to mitigate exposure to the major risks. Risk assessment and mitigations inform the Charity's Business Continuity Plan, the robustness of which is tested through regular business continuity exercises.

The charity has not received any correspondence from HMRC requesting the preparation of a corporation tax return (CT600e).

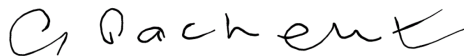
Independent examiner reappointment

A resolution to appoint L Thurston FCCA of Lovewell Blake LLP as independent examiner will be proposed at the next AGM.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 12/11/2024 and signed on behalf of the board of trustees by:



G Pachent
(Chair)

Suffolk User Forum

Company Limited by Guarantee

Independent examiner's report to the trustees of Suffolk User Forum

Year ended 31 March 2024

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), balance sheet and the related notes.

Responsibilities and basis of report

As the charity trustees of the company (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 company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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



L Thurston FCCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
First Floor Suite
2 Hillside Business Park
Bury St Edmunds
IP32 7EA

12/11/2024

Suffolk User Forum

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 March 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	122,538	198,790	321,328	299,711
Investment income	6	4,992	–	4,992	1,035
Total income		<u>127,530</u>	<u>198,790</u>	<u>326,320</u>	<u>300,746</u>
Expenditure					
Charitable activities	7	59,825	176,315	236,140	177,646
Total expenditure		<u>59,825</u>	<u>176,315</u>	<u>236,140</u>	<u>177,646</u>
Net income before transfer of funds		67,705	22,475	90,180	123,100
Transfers between funds		(15,028)	15,028	–	–
Net movement in funds		<u>52,677</u>	<u>37,503</u>	<u>90,180</u>	<u>123,100</u>
Reconciliation of funds					
Total funds brought forward		239,241	48,963	288,204	165,104
Total funds carried forward		<u>291,918</u>	<u>86,466</u>	<u>378,384</u>	<u>288,204</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these financial statements.

Suffolk User Forum

Company Limited by Guarantee

Balance sheet

31 March 2024

	Note	2024 £	£	2023 £	£
Fixed assets					
Tangible fixed assets	11		9,414		5,292
Current assets					
Debtors	12	11,800		15,347	
Cash at bank and in hand		360,993		277,922	
		372,793		293,269	
Creditors: Amounts falling due within one year	13	(3,823)		(10,357)	
Net current assets			368,970		282,912
Total assets less current liabilities			378,384		288,204
Net assets			378,384		288,204
Funds of the charity					
Restricted funds			86,466		48,963
Unrestricted funds			291,918		239,241
Total charity funds	16		378,384		288,204

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

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 12/11/2024....., and are signed on behalf of the board by:



G Pachent
(Chair)

Company registration number: 06946785

The notes on pages 14 to 23 form part of these financial statements.

Suffolk User Forum

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The operational address and registered office is 3 Grange Business Centre, Kesgrave, Ipswich, IP5 2BY.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The accounts have been prepared on the ongoing concern basis and the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statement. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

Income tax

As a registered charity, the activities are exempt from United Kingdom Income and Corporation taxation, provided that the income is applied to charitable purposes.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds where necessary, are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Suffolk User Forum

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable, and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Suffolk User Forum

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment	-	25% straight line
Office furniture	-	25% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Suffolk User Forum

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute to the assets of the company if it is wound up during the time that he or she is a member, or within one period afterwards, for payment of the debts and liabilities of the company contracted before the time at which he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required not exceeding £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	301	–	301
Grants			
Mental Health Pooled Fund	111,712	–	111,712
NHS West Suffolk CCG	–	–	–
NHS Ipswich and East Suffolk CCG	–	114,927	114,927
NHS England	10,525	–	10,525
POhWER	–	33,728	33,728
NHS Suffolk & North East Essex ICB	–	50,135	50,135
	<u>122,538</u>	<u>198,790</u>	<u>321,328</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	15,335	–	15,335
Grants			
Mental Health Pooled Fund	107,414	–	107,414
NHS West Suffolk CCG	–	34,657	34,657
NHS Ipswich and East Suffolk CCG	–	60,486	60,486
NHS England	–	48,500	48,500
POhWER	–	33,319	33,319
NHS Suffolk & North East Essex ICB	–	–	–
	<u>122,749</u>	<u>176,962</u>	<u>299,711</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Building society interest	<u>4,992</u>	<u>4,992</u>	<u>1,035</u>	<u>1,035</u>

Suffolk User Forum

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

7. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Staff costs	5,659	156,535	162,194
Staff and volunteer expenses	9,149	1,700	10,849
Support costs	45,017	18,080	63,097
	<u>59,825</u>	<u>176,315</u>	<u>236,140</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff costs	1,032	126,345	127,377
Staff and volunteer expenses	3,992	1,360	5,352
Support costs	37,376	7,541	44,917
	<u>42,400</u>	<u>135,246</u>	<u>177,646</u>

Analysis of support costs

	2024 £	2023 £
Office rent	13,084	12,906
Rates	1,803	1,018
Light and heat	3,377	2,079
Telephone	2,499	2,252
Payroll bureau	649	592
Computer and website costs	8,944	11,262
Equipment hire	1,612	1,904
Postage and stationery	1,919	1,783
Repairs and renewals	1,143	661
Marketing	14,821	–
Insurance	3,007	1,726
Depreciation	3,298	2,376
Trustees' expenses	647	646
Sundry expenses	1,946	591
Legal and professional fees	1,894	2,301
Independent examination fee	2,454	2,820
	<u>63,097</u>	<u>44,917</u>

8. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>3,298</u>	<u>2,376</u>

Suffolk User Forum

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	151,087	119,493
Social security costs	9,380	6,553
Pension costs	1,727	1,331
	<u>162,194</u>	<u>127,377</u>

The average head count of employees during the year was 5 (2022/23: 5).

Travel expenses were paid during in the period amounting to £706 (2022/23: £856), with none of the Trustees being paid expenses as users.

10. Trustee remuneration and expenses

The key management personnel of the charity comprise the trustees and the Chief Executive. The trustees neither received nor waived any remuneration during the year (2022/23: £Nil). The total amount of employee benefits (including employer pension contributions) received by senior management for their services to the charity was £52,822 (2022/23: £50,777).

11. Tangible fixed assets

	Computer equipment £	Office furniture £	Total £
Cost			
At 1 April 2023	23,733	2,431	26,164
Additions	6,994	426	7,420
Disposals	—	(275)	(275)
At 31 March 2024	<u>30,727</u>	<u>2,582</u>	<u>33,309</u>
Depreciation			
At 1 April 2023	18,533	2,339	20,872
Charge for the year	3,176	122	3,298
Disposals	—	(275)	(275)
At 31 March 2024	<u>21,709</u>	<u>2,186</u>	<u>23,895</u>
Carrying amount			
At 31 March 2024	<u>9,018</u>	<u>396</u>	<u>9,414</u>
At 31 March 2023	<u>5,200</u>	<u>92</u>	<u>5,292</u>

Suffolk User Forum

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

12. Debtors

	2024	2023
	£	£
Trade debtors	8,447	–
Prepayments and accrued income	3,353	15,347
	<u>11,800</u>	<u>15,347</u>

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	979	983
Accruals and deferred income	2,844	9,374
	<u>3,823</u>	<u>10,357</u>

14. Deferred income

	2024	2023
	£	£
At 1 April 2023	6,970	158,643
Amount released to income	(6,970)	(158,643)
Amount deferred in year	–	6,970
At 31 March 2024	<u>–</u>	<u>6,970</u>

Deferred income relates to conditional grant income received in the year on behalf of projects being completed in following years.

15. Pensions and other post-retirement benefits

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,727 (2022/23: £1,331).

Suffolk User Forum

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

16. Analysis of charitable funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
Mental Health Service					
User expenses	4,690	–	(1,093)	–	3,597
SCC Waveney Peer					
Support	746	–	–	–	746
Healthy Together	12,908	114,927	(123,910)	–	3,925
Personal Health Budgets	28,905	–	3,548	–	32,453
Suicide Prevention	1,714	–	(1,714)	–	–
Advocacy	–	33,728	(33,756)	28	–
Suffolk Cemeteries Metal					
Fund	–	–	–	15,000	15,000
Healthy Hearts Together	–	50,135	(19,390)	–	30,745
	<u>48,963</u>	<u>198,790</u>	<u>(176,315)</u>	<u>15,028</u>	<u>86,466</u>

Unrestricted funds

General Fund	<u>239,241</u>	<u>127,530</u>	<u>(59,825)</u>	<u>(15,028)</u>	<u>291,918</u>
--------------	----------------	----------------	-----------------	-----------------	----------------

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds					
Mental Health Service					
User expenses	4,690	–	–	–	4,690
SCC Waveney Peer					
Support	746	–	–	–	746
Healthy Together	–	143,643	(101,830)	(28,905)	12,908
Personal Health Budgets	–	–	–	28,905	28,905
Suicide Prevention	1,714	–	–	–	1,714
Advocacy	–	33,319	(33,416)	97	–
	<u>7,150</u>	<u>176,962</u>	<u>(135,246)</u>	<u>97</u>	<u>48,963</u>

Unrestricted funds

General Fund	<u>157,954</u>	<u>123,784</u>	<u>(42,400)</u>	<u>(97)</u>	<u>239,241</u>
--------------	----------------	----------------	-----------------	-------------	----------------

The Mental Health Services User expenses - is funded by the Ipswich & East Suffolk Clinical Commissioning Group; West Suffolk Clinical Commissioning Group and Suffolk County Council, through the Suffolk Mental Health Pooled Fund, SUF have agreed to hold and administer an amount of now less than £5,000 on behalf of Suffolk County Council and the Integrated Care System.

Suffolk User Forum

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

SCC Waveney Peer Support was funded by Suffolk County Council to support a restricted project in line with the objectives of SUF. Subsequent to the year end it has been agreed that the balance will be repaid to Suffolk County Council.

Healthy Together was funded by NHS Ipswich and East Suffolk CCG and NHS West Suffolk CCG to support a restricted project in line with the objectives of SUF. During the year it was agreed to transfer the remaining balance to a new project called Personal Health Budgets.

Personal Health Budgets was funded by NHS Ipswich and East Suffolk CCG and NHS West Suffolk CCG following the transfer from the Healthy Together project to support a restricted project in line with the objectives of SUF.

Suicide Prevention was funded by Suffolk County Council to support a restricted project in line with the objectives of SUF.

Advocacy was funded by Suffolk County Council to support a restricted project in line with the objectives of SUF. This is a three year contract with POhWER as the lead partner.

Suffolk Cemeteries Metal Fund was funded to support a restricted project in line with the objectives of SUF.

Healthy Hearts Together was funded by NHS Suffolk & North East Essex ICB to support a restricted project in line with the objectives of SUF.

17. Analysis of net assets between funds

As at 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	9,414	–	9,414
Net current assets	282,504	86,466	368,970
Net Assets	<u>291,918</u>	<u>86,466</u>	<u>378,384</u>

As at 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	5,292	–	5,292
Net current assets	233,949	48,963	282,128
Net Assets	<u>239,241</u>	<u>48,963</u>	<u>287,420</u>

Suffolk User Forum

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2024

18. Operating lease commitments

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

	2024	2023
	£	£
Not later than 1 year	11,250	13,080
Later than 1 year and not later than 5 years	21,383	–
	<u>32,633</u>	<u>13,080</u>

19. Related parties

Other than elsewhere disclosed in the accounts, there were no related party transactions in this or the prior period.