

REGISTERED CHARITY NUMBER : 1159184

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
North Somerset People First

The Local Accountant
19 Boulevard
Weston-super-Mare
North Somerset
BS23 1NR

North Somerset People First

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

| | Page |
|---|----------------|
| Report of the Trustees | 1 |
| Independent Examiner's Report | 2 - 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 - 9 |
| Statement of Financial Activities | 10 |
| Detailed Statement of Financial Activities | 11 - 12 |

North Somerset People First
Report of the Trustees
North Somerset People First

The trustees present their report and financial statements of the charity for the year ended 31st March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

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 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.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. Trustees' pay particular attention and consideration of how these contribute to those aims and objectives.

Objectives and aims

The objects of the CIO are:

The promotion of social inclusion among people with learning disabilities and associated conditions who live or work in the West Country and are excluded from society as a result of their learning disabilities or associated conditions by:

1. providing training, facilitation of work opportunities, education, information, support, and self-advocacy;
2. raising public awareness of the issues affecting people with learning disabilities and associated conditions both generally and in relation to their social exclusion.

The charity's approach is built on the core belief that everyone, regardless of their disability, has the right to be heard, to participate in society, and to live with dignity. We provide a range of services aimed at helping individuals advocate for themselves, improve mental health, build confidence, and access resources that promote independence and social inclusion.

We provide speaking up forums across the BNSSG area, facilitate training opportunities and services to improve the lives of people with learning disabilities, including; activities that reduce the social isolation and poor mental health that many people with learning disabilities experience. We have clear access links to all statutory services within our service areas and ensure the views and opinions of people with a learning disability are used to influence and develop these services.

NSPF is a Disability Confident Employer who provides paid employment and opportunities for meaningful work experience programs for people with learning disabilities.

NSPF has a deep understanding of its members and fosters positive, supportive, and long-lasting relationships. Through our service and activity provisions, we gain valuable insight into the challenges faced by individuals with learning disabilities or autism and work relentlessly to address these issues.

FINANCIAL REVIEW

Principal funding sources

The charity's income is derived from local authority and other private & accessible grants.

Reserves Policy

Reserve funds will be maintained at a level equivalent to six months operational expenditure and will provide the charity with adequate financial stability for the foreseeable future.

The reserves fund will be invested in deposit accounts agreed by the Board of Trustees. The amount of the reserves fund will be calculated as follows:

1. Six months of all employees' salaries plus national insurance & pension contributions.
2. The amount of redundancy payment and any payment in lieu of notice to which each employee would be entitled if the charity were dissolved.
3. Six months of normal expenditure for the charity.
4. An amount to cover unforeseen costs.
5. Solicitors' costs for winding up.
6. Expenditure for planned projects.

The reserves fund will be reviewed annually and adjusted accordingly. A report will be submitted to the Board of Trustees by the Treasurer & Business & Finance Manager.

All withdrawals from the reserve accounts will be authorised by nominated persons from the Board of Trustees.

As of the 31st of March 2024, the amount of restricted reserves: £143,923.95

North Somerset People First
Report of the Trustees
for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.
The charity is set up by a scheme dated 12th November 2014.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Public benefit

The trustees confirm that they have had due regard to the Charities Commission's general guidance on public benefit, particularly when reviewing the charity's aims and objectives for the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number - 1159184

Governing Document CIO - Foundation registered 12th November 2014 (amended 16th May2023)

Principal address

The Campus
Highlands Lane
Weston-super-Mare
North Somerset
BS24 7DX

Trustees

Jane Haros (Chairperson)
Christopher Bird (Treasurer)
Kyle Hannan
Hugh Ross
Rebecca Keating
Chris Garcia

Independent Examiner

Kirsty Fowler MAAT ATT
The Local Accountant Ltd
19 Boulevard
Weston super Mare North Somerset
BS23 1NR

Bankers

HSBC 174 High Street ,Worle, Weston Super Mare BS22 6JD
Cambridge & Counties Bank Limited Charnwood Court , 58 New Walk, Leicester LE1 6TE
Nationwide Building Society Kings Park Road, Moulton Park, Industrial Estate, Northampton NN3 6NW
CAF BANK 25 Kings hill Avenue Kings hill West Malling Kent ME19 4JQ
Virgin Money 7 Gold Street, Northampton NN1 1EN

Approved by order of the board of trustees on 27/01/2025 and signed on its behalf by:



Christopher Bird Treasurer

Independent Examiner's Report to the Trustees of
North Somerset People First

Independent examiner's report to the trustees of North Somerset People First

I report to the charity trustees on my examination of the accounts of North Somerset People First for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the Trust's accounts carried out under section 145 of the act and in carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Kirsty Fowler MAAT ATT
The Local Accountant Ltd
19 Boulevard
Weston super Mare
North Somerset
BS23 1NR

Date: 31/01/2025

North Somerset People First
Statement of Financial Activities
for the Year Ended 31 March 2024

| | | 2024 Total funds £ | 2023 Total funds £ |
|------------------------------------|-------|-----------------------------|-----------------------------|
| | Notes | | |
| INCOME AND ENDOWMENTS FROM | | | |
| Grants | 2 | 218,992 | 137,756 |
| Services | | 159,042 | 136,578 |
| Misc. Income | | 1,830 | 2,800 |
| Fundraising | | 3,444 | 2,179 |
| Investment income | | <u>7,297</u> | <u>2,610</u> |
| Total | | 390,605 | 281,923 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable activities | | 384,432 | 278,481 |
| Total | | <u>384,432</u> | <u>278,481</u> |
| NET (EXPENDITURE)/INCOME | | 6,173 | 3,442 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 165,471 | 162,029 |
| TOTAL FUNDS CARRIED FORWARD | | <u>171,644</u> | <u>165,471</u> |

The notes form part of these financial statements

North Somerset People First
Balance Sheet
31 March 2024

| | Notes | 2024 Total funds £ | 2023 Total funds £ |
|--|-------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | |
| Equipment | | - | - |
| CURRENT ASSETS | | | |
| Cash at bank | | <u>591,192</u> | <u>536,952</u> |
| | | 591,192 | 536,952 |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | - 419,548 | - 371,481 |
| | | <u>171,644</u> | <u>165,471</u> |
| NET CURRENT ASSETS | | | |
| | | <u>171,644</u> | <u>165,471</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | |
| | | 171,644 | 165,471 |
| NET ASSETS | | | |
| | | <u><u>171,644</u></u> | <u><u>165,471</u></u> |
| Represented by | | | |
| Balance brought forward | | 165,471 | 162,029 |
| Profit for the period | | <u>6,173</u> | <u>3,442</u> |
| TOTAL FUNDS | | | |
| | | <u><u>171,644</u></u> | <u><u>165,471</u></u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 27/01/2025.....
and were signed on its behalf by:



.....
Christopher Bird - Treasurer

The notes form part of these financial statements

North Somerset People First
Notes to the Financial Statements
for the Year Ended 31 March 2024

ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. With respect to the next year, the most significant areas of uncertainty that affect the carry value of assets held by the Trust are the level of investment return and the performance of investment markets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to and it is virtually certain they will receive the income and the monetary value can be measured with sufficient reliability.

Income with related expenditure

Where incoming resources have related expenditure the income and related expenditure are reported gross in the SoFA.

Tax reclaims on donations and gifts

Income and tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the income.

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure

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

Charitable activities / Grants

The charity meets its objectives by providing grants to other organisations as set out in the trustees report. These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain on the control of the charity.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued a expenditure.

North Somerset People First
Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Any losses arising from impairment are recognised in expenditure.

2. CHARITABLE ACTIVITIES

| | 2024 | 2023 |
|--------------|----------------|----------------|
| | £ | £ |
| Grants | 218,992 | 137,756 |
| Services | 159,042 | 136,578 |
| Misc. Income | 1,830 | 2,800 |
| Fundraising | 3,444 | 2,179 |
| | <u>383,308</u> | <u>279,313</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' Expenses

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

4. STAFF COSTS

| | 2024 | 2023 |
|--------------------|----------------|----------------|
| | £ | £ |
| Wages and Salaries | <u>269,144</u> | <u>217,799</u> |

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

North Somerset People First
Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | 2023 Total Funds fund £ |
|--|----------------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Grants | 137,756 |
| Services | 136,578 |
| Misc. Income | 2,800 |
| Fundraising | 2,179 |
| Investment income | <u>2,610</u> |
| Total | <u><u>281,923</u></u> |
| EXPENDITURE ON | |
| Charitable activities | |
| Charitable activities | <u>278,481</u> |
| Total | <u><u>278,481</u></u> |
| NET INCOME/(EXPENDITURE) | 3,442 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | <u>162,029</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>165,471</u></u> |

6. INDEPENDENT EXAMINER'S FEES

Independent examiner's fees are £ 315 for independent examination (2022: £ 300).

North Somerset People First
Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|------------------|------------|------------|
| | £ | £ |
| Accrued expenses | <u>915</u> | <u>315</u> |

North Somerset People First
Statement of Financial Activities
for the Year Ended 31 March 2024

| | <u>31/03/2024</u> | <u>31/03/2023</u> |
|-----------------------------------|---------------------|---------------------|
| | Total funds £ | Total funds £ |
| INCOME AND ENDOWMENTS FROM | | |
| Charitable activities | | |
| Grants - Unrestricted | 37,183 | 7,918 |
| Grants - Restricted | 181,809 | 129,838 |
| Services - Unrestricted | 49,216 | 47,900 |
| Services - Restricted | 109,826 | 88,677 |
| Misc. Income - Unrestricted | 1,830 | 2,800 |
| Fundraising - Unrestricted | 3,444 | 2,179 |
| Investment income | | |
| Bank interest - Restricted | 7,297 | 2,610 |
| Total incoming resources | 390,605 | 281,923 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 269,144 | 217,799 |
| Purchases | 72,762 | 39,104 |
| Overheads | 41,454 | 21,469 |
| Rent | - | - |
| Legal fees | - | - |
| Bank charges | 158 | 109 |
| | 383,517 | 278,481 |
| Supporting costs | | |
| Management | | |
| Independant examiner's fees | 915 | - |
| Total resources expended | 384,432 | 278,481 |
| Net expenditure/income | 6,173 | 3,442 |

This page does not form part of the statutory financial statements

North Somerset People First
Client Detailed - Income and Expenditure Account Year Ended 31st March 2024

| | 2023-2024 | | 2022-2023 | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------|
| | Income | Expenditure | Income | Expenditure | Change |
| Sales | | | | | |
| Supporting People | 38,322.39 | | 38,196.37 | | 126.02 |
| NHS Health Project | 2,398.84 | | 26,296.55 | | - 23,897.71 |
| NSC Community Team for LD | 7,918.00 | | 7,918.00 | | - |
| NSC Childrens Centers | 27,000.00 | | 26,995.64 | | 4.36 |
| Employability Services | 672.00 | | 2,000.00 | | - 1,328.00 |
| PCPs/Advocacy | 11,125.90 | | 13,276.25 | | - 2,150.35 |
| Support Programs | 37,418.11 | | 32,624.04 | | 4,794.07 |
| Lloyds Bank Foundation for England & Wales | 28,679.94 | | - | | 28,679.94 |
| The National Lottery Community Fund. ABL | 125,201.63 | | 42,238.60 | | 82,963.03 |
| NHS BNSSG ICB. A Better Life | 17,239.13 | | - | | 17,239.13 |
| Henry Smith - Young Peoples Advocacy Service | 41,032.93 | | 18,454.34 | | 22,578.59 |
| NHS CCG Rebuilding Self Advocacy across BNSSG | 24,554.28 | | 43,227.26 | | - 18,672.98 |
| Green Social Prescribing Programme | - | | 2,500.00 | | - 2,500.00 |
| South Glous Development Fund | 6,224.09 | | 8,775.91 | | - 2,551.82 |
| Quartet Community Fund | 9,662.09 | | 11,830.85 | | - 2,168.76 |
| Dance & Drama | 584.90 | | - | | 584.90 |
| Fundraising | 3,443.84 | | 2,179.39 | | 1,264.45 |
| Miscellaneous Sales Income | 1,830.33 | | 2,800.00 | | - 969.67 |
| Bank interest received | 7,296.90 | | 2,609.90 | | 4,687.00 |
| | <u>390,605.30</u> | | <u>281,923.10</u> | | 108,682.20 |
| Staff Costs | | | | | |
| Supporting People | | 33,862.02 | | 32,363.13 | 1,498.89 |
| NHS Health Project | | 1,878.99 | | 20,492.21 | - 18,613.22 |
| NSC Community Team for LD | | 7,836.12 | | 7,425.68 | 410.44 |
| NSC Childrens Centers | | 25,699.19 | | 24,459.92 | 1,239.27 |
| PCP/Advocacy | | 731.16 | | 4,001.59 | - 3,270.43 |
| Support Programs | | 24,431.17 | | 29,981.27 | - 5,550.10 |
| Lloyds Bank Foundation for England & Wales | | 2,302.98 | | - | 2,302.98 |
| The National Lottery Community Fund. ABL | | 104,704.51 | | 28,136.34 | 76,568.17 |
| Henry Smith - Young Peoples Advocacy Service | | 35,390.88 | | 15,406.82 | 19,984.06 |
| NHS CCG Rebuilding Self Advocacy across BNSSG | | 18,395.59 | | 35,126.96 | - 16,731.37 |
| Green Social Prescribing Programme | | - | | 1,666.02 | - 1,666.02 |
| South Glous Development Fund | | 4,248.83 | | 6,908.44 | - 2,659.61 |
| Quartet Community Fund | | 9,662.09 | | 11,830.85 | - 2,168.76 |
| | | <u>269,143.53</u> | | <u>217,799.23</u> | 51,344.30 |
| Purchases | | | | | |
| Supporting People | | 4,112.51 | | 4,750.50 | - 637.99 |
| NHS Health Project | | 519.85 | | 5,204.34 | - 4,684.49 |
| NSC Community Team for LD | | 82.24 | | 500.65 | - 418.41 |
| NSC Childrens Centers | | 1,311.52 | | 2,772.99 | - 1,461.47 |
| PCPs/Advocacy | | 250.00 | | 1,131.14 | - 881.14 |
| Support Programs | | - | | 43.19 | - 43.19 |
| Lloyds Bank Foundation for England & Wales | | 26,376.96 | | - | 26,376.96 |
| The National Lottery Community Fund. ABL | | 14,826.11 | | 11,515.48 | 3,310.63 |
| NHS BNSSG ICB. A Better Life | | 15,523.62 | | | |
| Henry Smith - Young Peoples Advocacy Service | | 3,402.12 | | 2,872.22 | 529.90 |
| NHS CCG Rebuilding Self Advocacy across BNSSG | | 3,336.55 | | 5,190.68 | - 1,854.13 |
| Green Social Prescribing Programme | | - | | 837.87 | - 837.87 |
| South Glous Development Fund | | 1,745.18 | | 1,835.97 | - 90.79 |
| Dance & Drama | | 358.96 | | | 358.96 |
| Fundraising | | 216.00 | | 1,049.44 | - 833.44 |
| Miscellaneous Purchases | | 700.00 | | 1,400.00 | - 700.00 |
| | | <u>72,761.62</u> | | <u>39,104.47</u> | 33,657.15 |
| Gross profit/(loss) | | 48,700.15 | | 25,019.40 | 23,680.75 |
| Overheads | | | | | |
| Supporting People | | 351.70 | | 1,086.39 | - 734.69 |

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| NHS Health Project | - | 600.00 | - | 600.00 |
| PCP/Avocacy | 1,565.15 | 1,224.79 | | 340.36 |
| Support Programs | 1,299.10 | 1,146.13 | | 152.97 |
| The National Lottery Community Fund. ABL | 5,671.01 | 2,586.78 | | 3,084.23 |
| NHS BNSSG ICB. A Better Life | 1,715.50 | - | | 1,715.50 |
| Lloyds Bank Foundation for England & Wales | - | - | | - |
| Henry Smith - Young Peoples Advocacy Service | 2,239.93 | 175.30 | | 2,064.63 |
| NHS CCG Rebuilding Self Advocacy across BNSSG | 2,822.14 | 2,909.62 | - | 87.48 |
| Green Social Prescribing Programme | - | 8.00 | - | 8.00 |
| South Glous Development Fund | 289.79 | 31.50 | | 258.29 |
| Accrued Expenses <i>note 2</i> | 25,500.00 | 11,700.00 | | 13,800.00 |
| Legal Fees | 915.00 | - | | 915.00 |
| Bank Charges | 157.60 | 108.60 | | 49.00 |
| | <u>42,526.92</u> | <u>21,577.11</u> | | <u>20,949.81</u> |
| Excess of Expenditure over Income | | | | |
| Excess of Income over Expenditure | 6,173.23 | 3,442.29 | | 2,730.94 |
| | <u>390,605.30</u> | <u>390,605.30</u> | <u>281,923.10</u> | <u>281,923.10</u> |