

PEOPLE FIRST FORUM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

tc accounts • tax • legal • financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

	Page
Charity information	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 19

PEOPLE FIRST FORUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms A Bale Mr S Shave Mr S Hayward Ms L Selby Mr C Sheldrick Ms R Crook Mr W Shaw Mr L Hebditch Mr M Dyde Ms S Peters Mr D Murray Mr I Gavin Mr A Williams	(Appointed 8 September 2022) (Appointed 26 April 2022)
Key management personnel	Ms E Snelling (Manager) Ms A Parsons (Manager) Ms A Frost (Assistant Manager with Learning Disabilities)	
Charity number	1178213	
Principal address	Rossmore Leisure Centre Herbert Avenue Parkstone Poole Dorset BH12 4HR	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	
Bankers	CAF Bank Limited, 25 Kings Hill Avenue, West Malling, ME19 4JQ	

PEOPLE FIRST FORUM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Charity Trustees present their report and the financial statements for the year ended 31 March 2023.

Status and Administration

The Charity became an incorporated and registered charity on 2 May 2018. The Charity commenced its activities on 1 July 2018 as a Charitable Incorporated Organisation (CIO) by combining the assets, liabilities and operations of Bournemouth People First and of Poole Forum both registered charities and limited companies which ceased all their activities at the same time.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objectives are to promote any charitable purpose for the benefit of persons who have a learning disability in the county of Dorset.

The principal activities of the charity are:

- Promoting self-advocacy for Forum members so that they can individually and collectively express their needs and aspirations.
- Enabling the Forum members to influence initiatives and policies which affect their lives.
- Providing information to members and the wider community about the Forum and the lives of people with learning disabilities.

Organisational Structure

People First Forum is governed by its Board of Trustees, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of People First Forum and for ensuring that the charity satisfies its legal and contractual obligations. The Trustees meet every six weeks or as a minimum quarterly and delegate the day to day operation of the organisation to the Managers. The Trustees are independent from management.

Appointment of Charity Trustees

At the second annual general meeting of the members of the CIO all the charity trustees shall retire from office. At every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office by rotation. Trustees may at any time decide to appoint a new charity trustee but a person so appointed by the charity trustees shall retire at the conclusion of the next annual general meeting after the date of his or her appointment.

Any person who retires as a charity trustee by rotation or by giving notice to the CIO is eligible for reappointment. A charity trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term, unless the charity trustees consider it is in the best interests of the CIO to do so, but may be reappointed after an interval of at least three years.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Review of Activities and Future Developments

The year ended 31 March 2023 has been a particularly exciting year, which has seen the continuation and expansion of our services.

People First Forum has continued to deliver a range of activities, promoting the rights, choices and equality of people with learning disabilities living in Bournemouth, Christchurch and Poole.

All of our work is underpinned by the Bill Of Rights, which was written by people with learning disabilities across all of Dorset. Whilst maintaining our independence, we continued to work closely with our many partners including BCP Council and NHS Dorset.

This year we were successful in getting a couple of grant funding applications which allowed us to expand our services and do more activities and speaking up groups in the community. We have run many activities as well as having stalls and visits at various places including schools, day centres, Bournemouth University and residential homes.

Some of our key areas of work from 1st April 2022 - 31st March 2023

- Friends Forum continues once a month online as this seems to still be a popular choice for our members. Speakers and activities have also included: Mental Health, Citizens Advice, safe relationships and a face to face picnic in the park.
- Our Self Advocates work in our easy read information service, producing information for ourselves and other organisations including the SEND Co-production charter and BCP Council Day Opportunities Executive Summary. The service also provided advice to Tricuro, Arts by the Sea and reviewed information on Cancer Screening to provide recommendations.
- We have successfully developed and delivered training packages both online and face to face. This includes BCP Care Certificate, Learning Disability Awareness to LiveWell Dorset and expanding to deliver Oliver McGowan training across Dorset.
- We were successful in getting The National Lottery, Reaching Communities Fund, for a 5 year project called 'On The Move' which started on 1st October 2022. The project has hired a new staff member from April 2023 and purchased a van for going to where our members need us. Speaking up groups, workshops and activities are being delivered monthly and have been highly successful so far.
- Our work with our statutory partners has continued throughout the year and our core work has included:
- The BCP Learning Disability Partnership Board continues online but is planning one face to face meeting a year. We have been involved in the co-production and co-leadership of the Board meetings and their Action Groups. This has included keeping our members updated on; health, keeping safe and housing/support.
- We continue to be part of the Safe Places National Network. We have updated all the Safe Places and have been in discussions with BCP Council about if the scheme should become open to all.
- We continued to use our Facebook page for 'Go Live' videos on Facebook. Staff with learning disabilities have got more involved in the planning and delivery of the 'Go Live' videos, taking the lead.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- We continue to have a phoneline for Advice, Information and Advocacy diverting to staff mobile phones. We have raised ongoing concerns to BCP Council about a few of our members home support.
- We continue to take part and speak up about the needs of people with learning disabilities at many other groups and Boards including Dorset Healthcare Engagement Forum, LeDer meetings (which look at the early deaths of people with learning disabilities) and the CPS Hate Crime Scrutiny Panel.
- Working with People First Dorset and NHS Dorset we supported the development of an Annual Health Check toolkit and called all GP surgeries across BCP to see how they were getting on with the toolkit.
- People First Forum employs people with learning disabilities to deliver our services. In addition, it offers a range of voluntary opportunities to members, including project work, administration work, peer representation, delivering training and leadership of the organisation. We continued to support staff with staff team meetings online and phone calls.
- We have continued to run our very successful Witness Preparation and Profiling Service supporting victims and witness' through the justice system. This project goes from strength to strength and is funded by the Office of Dorset Police Crime Commissioner and BCP Council.
- We have organised and run our first face to face Big Night Out With Suttles since before covid. We have an additional room within the club and it was our biggest event yet! We have also enabled our members to book for events for the first time online, which worked well and will be ongoing. Our DJ's were invited back to Camp Bestival in 2022 and we also took two younger members who want to DJ as an amazing taster experience for them.
- We have been attending Learning Disability England meetings called 'Your Voice' online to talk with other self-advocacy organisations across the country about how we can help our members. These meetings have been very helpful in sharing information and resources.
- BCP Council have been reviewing their Day Opportunities which we have been fully involved in. We have supported people with learning disabilities to have their say and make sure the review is being done in co-production.
- Dorset Community Foundation gave us some funding to explore the use of social media with small groups of our members. As part of this we bought action cameras and our members tried out vlogging, blogging and photography.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The future

We trust that we will continue to reach more members with our new 'On The Move' project and become better known within our community. We hope that we can also get the contract to continue delivering Oliver McGowan training across Dorset and generally increase our income with robust planning.

Financial review

The unrestricted incoming resources for the year amounted to £133,599 (2022: £152,843) from which expenditure of £146,301 (2022: £143,251) was incurred. The general fund balances at the end of the year were £90,316 (2022: £73,798).

The restricted incoming resources for the year amounted to £108,328 (2022: £48,484) from which expenditure of £64,214 (2022: £52,803) was incurred. The general fund balances at the end of the year were £14,894 (2022: £nil).

Included this year is a transfer of £29,220 from restricted funds to unrestricted funds (2022: £nil). This represents capital additions.

Reserves

People First Forum is required to ensure that free monies are available to meet any reasonable foreseeable contingency in each financial year.

The Trustees have set a minimum of £50,000 as their internal reserves policy. The reserves should only be spent on keeping the charity and its services going.

Risk Assessment

The major risks, to which the charity is exposed, as identified by the Charity Trustees, have been reviewed and systems have been established to mitigate those risks. To that end People First Forum is continually monitoring and managing its risk and ensuring action plans are in place to mitigate its key risks.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with of the Charity Commission's General Guidance on Public Benefit (January 2013).

The paragraphs above set out our activities, achievements and performance during the year which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through providing help, advice and facilities to any members of the public with learning disabilities in the local community who request help. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Principles on Public Benefit.

Volunteers

Volunteers work a mix of days and hours but a total of 12.5 hours are given by our volunteers each week i.e. almost £197.63 using hourly rates from the Office for National Statistics Annual Survey of Hours and Earnings.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms A Bale

Mr S Shave

Mr S Hayward

Ms L Selby

Mr C Sheldrick

Ms R Crook

Mr W Shaw

Mr L Hebditch

Mr M Dyde

Ms S Peters

Mr D Murray

Mr I Gavin

(Appointed 8 September 2022)

Mr A Williams

(Appointed 26 April 2022)

The trustees' report was approved by the Board of Trustees.

Mr W Shaw

Trustee

Dated: 7 November 2023

PEOPLE FIRST FORUM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PEOPLE FIRST FORUM

I report to the trustees on my examination of the financial statements of People First Forum (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Dean Pullen FCCA
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated: 16 November 2023

PEOPLE FIRST FORUM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income from:					
Donations and grants	3	7,051	108,328	115,379	72,205
Charitable activities	4	125,963	-	125,963	129,106
Investments	5	585	-	585	16
Total income		133,599	108,328	241,927	201,327
Expenditure on:					
Charitable activities	6	145,947	64,568	210,515	196,324
Net (outgoing)/incoming resources before transfers		(12,348)	43,760	31,412	5,003
Gross transfers between funds		29,220	(29,220)	-	-
Net income for the year/ Net movement in funds		16,872	14,540	31,412	5,003
Fund balances at 1 April 2022		73,798	-	73,798	68,795
Fund balances at 31 March 2023		90,670	14,540	105,210	73,798

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PEOPLE FIRST FORUM

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		26,785		-
Current assets					
Debtors	12	328,973		1,449	
Cash at bank and in hand		83,209		110,249	
		<u>412,182</u>		<u>111,698</u>	
Creditors: amounts falling due within one year	13	(333,757)		(37,900)	
Net current assets			78,425		73,798
Total assets less current liabilities			<u>105,210</u>		<u>73,798</u>
Income funds					
Restricted funds	14		14,540		-
<u>Unrestricted funds</u>					
Designated funds	15	-		4,964	
General unrestricted funds		90,670		68,834	
		<u>90,670</u>		<u>73,798</u>	
			<u>105,210</u>		<u>73,798</u>

The financial statements were approved by the Trustees on 7 November 2023

Mr W Shaw
Trustee

1 Accounting policies

Charity information

People First Forum is a Charitable Incorporated Organisation. The registered office is Rossmore Leisure Centre, Herbert Avenue, Parkstone, Poole, Dorset, BH12 4HR

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are unrestricted funds which have been earmarked for a particular purpose, within the objects of the charitable company, by the Trustees.

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

1 Accounting policies

(Continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

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. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and payroll etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity. Governance costs are those support costs incurred to meet the statutory and constitutional requirements of the charitable company.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	20% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PEOPLE FIRST FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	51	-	51	17,238
Grants	7,000	108,328	115,328	54,967
	7,051	108,328	115,379	72,205
For the year ended 31 March 2022	23,721	48,484		72,205

4 Charitable activities

	2023 £	2022 £
BCP Council/Dorset Clinical Commissioning Group	100,206	100,500
Dorset Healthcare University NHS Foundation Trust	2,500	-
Big Night Out With Suttles	3,343	753
Easy Read Production	1,750	2,335
DWP Access to work	5,375	5,448
NHS Dorset Health Projects	6,775	18,480
Learning Disability Awareness training	5,300	965
Other	714	625
	125,963	129,106

5 Investments

	Unrestricted funds	Total
	2023 £	2022 £
Investment income	585	16

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	2023	2022
	£	£
Staff costs	164,887	162,570
Depreciation and impairment	2,435	-
Training	216	263
Travel and Subsistence	2,192	1,774
Premises & Room Hire	4,646	3,862
Insurance	3,315	1,443
Marketing, Publicity and Promotion	4,140	3,185
Stationery and Office Expenses	159	399
Printing & copying	1,907	891
Communications	2,975	2,896
Equipment rental	1,272	1,328
Gifts & Donations	56	99
Bank charges	144	200
IT - software & support	12,585	11,395
Miscellaneous expense	3,847	1,512
Payroll Fees	892	1,293
Other charitable expenditure	-	163
	<u>205,668</u>	<u>193,273</u>
Share of governance costs (see note 8)	4,847	3,051
	<u>210,515</u>	<u>196,324</u>
	<u><u>210,515</u></u>	<u><u>196,324</u></u>
Analysis by fund		
Unrestricted funds	145,947	143,521
Restricted funds	64,568	52,803
	<u>210,515</u>	<u>196,324</u>
	<u><u>210,515</u></u>	<u><u>196,324</u></u>
For the year ended 31 March 2022		
Unrestricted funds	143,521	
Restricted funds	52,803	
	<u>196,324</u>	
	<u><u>196,324</u></u>	

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities - 2023 breakdown by fund

	2023 - General Fund	2023 - On The Move	2023 - Witness Profiling	2023 - Total
Activity Costs	-	(20.00)	-	(20.00)
Advertising/Promotional	-	655.00	-	655.00
AGM	2,298.00	-	-	2,298.00
Bank Charges	144.00	-	-	144.00
Big Night Out-expense	2,021.00	-	-	2,021.00
Dues and Subscriptions	499.00	-	-	499.00
Equipment Rental	1,086.00	-	-	1,086.00
Gifts & Donations	56.00	-	-	56.00
Group & Volunteer Expenses	406.00	110.00	-	516.00
Independent Examination	1,950.00	-	-	1,950.00
Insurance	2,806.00	509.00	-	3,315.00
IT - software & support	12,836.00	-	-	12,836.00
Marketing & Publicity	3,485.00	-	-	3,485.00
Miscellaneous Expense	-	-	600.00	600.00
Office Expense	689.00	-	-	689.00
Office Hospitality	763.00	-	67.00	830.00
Office Stationery	253.00	-	5.00	258.00
Office Supplies	71.00	-	-	71.00
Payroll Fees	892.00	-	-	892.00
Post & Delivery	31.00	-	5.00	36.00
Postage and Delivery	123.00	-	-	123.00
Premises - Rent	3,000.00	-	-	3,000.00
Printing & Copying	847.00	-	41.00	888.00
Professional Fees	-	-	-	-
Repairs and Maintenance	-	-	-	-
Rent and Rates	600.00	-	-	600.00
Salaries - Pensions	8,091.00	499.00	1,546.00	10,136.00
Salaries & Wages	109,893.00	12,671.00	32,186.00	154,750.00
Telephone	31.00	-	-	31.00
Telephone & Broadband	2,881.00	-	-	2,881.00
Training	216.00	-	-	216.00
Travel and Meetings	1,155.00	-	1,037.00	2,192.00
Vehicle Expense	-	1,046.00	-	1,046.00
Contribution to overheads	(13,611.00)	4,944.00	8,667.00	-
Depreciation	2,435.00	-	-	2,435.00
Total Expenses	145,947.00	20,414.00	44,154.00	210,515.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Legal and professional	-	100	100	875
Independent Examination	-	1,950	1,950	1,500
Subscriptions & registration fees	-	499	499	676
AGM & Annual Report	-	2,298	2,298	-
	<u>-</u>	<u>4,847</u>	<u>4,847</u>	<u>3,051</u>
	<u><u>-</u></u>	<u><u>4,847</u></u>	<u><u>4,847</u></u>	<u><u>3,051</u></u>
Analysed between				
Charitable activities	-	4,847	4,847	3,051
	<u><u>-</u></u>	<u><u>4,847</u></u>	<u><u>4,847</u></u>	<u><u>3,051</u></u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, nor the the year ending 31 March 2022.

During the year one trustee was reimbursed a total of £47 for travel expenses (2022: £nil).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees**Number of employees**

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Staff - no. of part timers	15	15

Employment costs

	2023	2022
	£	£
Wages and salaries	143,469	142,355
Social security costs	11,282	10,115
Other pension costs	10,136	10,100
	<u>164,887</u>	<u>162,570</u>

Total remuneration of key management personnel during the year was £63,854 (2022: £61,825) and employers pensions £4,578 (2022: £4,483). Pension contributions were paid to 7 (2022: 7) staff under a defined contribution scheme. There were £899 (2022: £812) of accrued pension costs at the balance sheet date. There were no employees whose annual remuneration was £60,000 or more.

The average number of employees in the year was 15 (2022 – 15).

The full time equivalent staff numbers in the year was 5 (2022 - 5).

11 Tangible fixed assets

	Motor vehicles
	£
Cost	
Additions	29,220
At 31 March 2023	<u>29,220</u>
Depreciation and impairment	
Depreciation charged in the year	2,435
At 31 March 2023	<u>2,435</u>
Carrying amount	
At 31 March 2023	<u>26,785</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Other debtors	327,580	-
Prepayments and accrued income	1,393	1,449
	<u>328,973</u>	<u>1,449</u>

13 Creditors: amounts falling due within one year

	2023	2022
Notes	£	£
Deferred income	327,580	31,583
Accruals	6,177	6,317
	<u>333,757</u>	<u>37,900</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at
	Incoming resources	Resources expended	Transfers	31 March 2023
	£	£	£	£
National Lottery Community Fund - On the move	64,174	(20,060)	(29,220)	14,894
Witness profiling service	44,154	(44,154)	-	-
DIFFERENCE TO ANALYSE				(354)
	<u>108,328</u>	<u>(64,214)</u>	<u>(29,220)</u>	<u>14,540</u>

Dorset Police/BCP Council fund the Witness Profiling Learning Disability Advisor role which supports victims and witnesses of crime through the criminal justice system.

The National Lottery, Reaching Communities has funded our 5 year project called On the Move. This will enable us to adapt our services to the needs of our members and go to where we are needed in the community; delivering workshops, speaking up and taking part in activities. The transfer against this fund represents the capital item purchased from this fund during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Resources expended	Balance at 31 March 2023
	£	£	£
Dorset community foundation	4,964	(4,964)	-
	<u>4,964</u>	<u>(4,964)</u>	<u>-</u>

Dorset Community Foundation is designed to make fundamental changes to the way in which the charity delivers services to Learning Disability (LD) communities by researching opportunities for working off-site & for embedding delivery of services within the mainstream community to improve reach, wider community acceptance & sustainability.

16 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Total 2022
	£	£	£	£
Fund balances at 31 March 2023 are represented by:				
Tangible assets	-	26,785	26,785	-
Current assets/(liabilities)	90,316	(11,891)	78,425	73,798
	<u>90,316</u>	<u>14,894</u>	<u>105,210</u>	<u>73,798</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

PEOPLE FIRST FORUM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

tc accounts • tax • legal • financial planning

10 Bridge Street
Christchurch
Dorset
BH23 1EF

CONTENTS

	Page
Charity information	1
Trustees' report	2 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 19

PEOPLE FIRST FORUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms A Bale Mr S Shave Mr S Hayward Ms L Selby Mr C Sheldrick Ms R Crook Mr W Shaw Mr L Hebditch Mr M Dyde Ms S Peters Mr D Murray Mr I Gavin Mr A Williams	(Appointed 8 September 2022) (Appointed 26 April 2022)
Key management personnel	Ms E Snelling (Manager) Ms A Parsons (Manager) Ms A Frost (Assistant Manager with Learning Disabilities)	
Charity number	1178213	
Principal address	Rossmore Leisure Centre Herbert Avenue Parkstone Poole Dorset BH12 4HR	
Independent examiner	TC Group 10 Bridge Street Christchurch Dorset BH23 1EF	
Bankers	CAF Bank Limited, 25 Kings Hill Avenue, West Malling, ME19 4JQ	

PEOPLE FIRST FORUM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Charity Trustees present their report and the financial statements for the year ended 31 March 2023.

Status and Administration

The Charity became an incorporated and registered charity on 2 May 2018. The Charity commenced its activities on 1 July 2018 as a Charitable Incorporated Organisation (CIO) by combining the assets, liabilities and operations of Bournemouth People First and of Poole Forum both registered charities and limited companies which ceased all their activities at the same time.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objectives are to promote any charitable purpose for the benefit of persons who have a learning disability in the county of Dorset.

The principal activities of the charity are:

- Promoting self-advocacy for Forum members so that they can individually and collectively express their needs and aspirations.
- Enabling the Forum members to influence initiatives and policies which affect their lives.
- Providing information to members and the wider community about the Forum and the lives of people with learning disabilities.

Organisational Structure

People First Forum is governed by its Board of Trustees, which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of People First Forum and for ensuring that the charity satisfies its legal and contractual obligations. The Trustees meet every six weeks or as a minimum quarterly and delegate the day to day operation of the organisation to the Managers. The Trustees are independent from management.

Appointment of Charity Trustees

At the second annual general meeting of the members of the CIO all the charity trustees shall retire from office. At every subsequent annual general meeting of the members of the CIO, one-third of the charity trustees shall retire from office by rotation. Trustees may at any time decide to appoint a new charity trustee but a person so appointed by the charity trustees shall retire at the conclusion of the next annual general meeting after the date of his or her appointment.

Any person who retires as a charity trustee by rotation or by giving notice to the CIO is eligible for reappointment. A charity trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term, unless the charity trustees consider it is in the best interests of the CIO to do so, but may be reappointed after an interval of at least three years.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Review of Activities and Future Developments

The year ended 31 March 2023 has been a particularly exciting year, which has seen the continuation and expansion of our services.

People First Forum has continued to deliver a range of activities, promoting the rights, choices and equality of people with learning disabilities living in Bournemouth, Christchurch and Poole.

All of our work is underpinned by the Bill Of Rights, which was written by people with learning disabilities across all of Dorset. Whilst maintaining our independence, we continued to work closely with our many partners including BCP Council and NHS Dorset.

This year we were successful in getting a couple of grant funding applications which allowed us to expand our services and do more activities and speaking up groups in the community. We have run many activities as well as having stalls and visits at various places including schools, day centres, Bournemouth University and residential homes.

Some of our key areas of work from 1st April 2022 - 31st March 2023

- Friends Forum continues once a month online as this seems to still be a popular choice for our members. Speakers and activities have also included: Mental Health, Citizens Advice, safe relationships and a face to face picnic in the park.
- Our Self Advocates work in our easy read information service, producing information for ourselves and other organisations including the SEND Co-production charter and BCP Council Day Opportunities Executive Summary. The service also provided advice to Tricuro, Arts by the Sea and reviewed information on Cancer Screening to provide recommendations.
- We have successfully developed and delivered training packages both online and face to face. This includes BCP Care Certificate, Learning Disability Awareness to LiveWell Dorset and expanding to deliver Oliver McGowan training across Dorset.
- We were successful in getting The National Lottery, Reaching Communities Fund, for a 5 year project called 'On The Move' which started on 1st October 2022. The project has hired a new staff member from April 2023 and purchased a van for going to where our members need us. Speaking up groups, workshops and activities are being delivered monthly and have been highly successful so far.
- Our work with our statutory partners has continued throughout the year and our core work has included:
 - The BCP Learning Disability Partnership Board continues online but is planning one face to face meeting a year. We have been involved in the co-production and co-leadership of the Board meetings and their Action Groups. This has included keeping our members updated on; health, keeping safe and housing/support.
 - We continue to be part of the Safe Places National Network. We have updated all the Safe Places and have been in discussions with BCP Council about if the scheme should become open to all.
 - We continued to use our Facebook page for 'Go Live' videos on Facebook. Staff with learning disabilities have got more involved in the planning and delivery of the 'Go Live' videos, taking the lead.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- We continue to have a phonenumber for Advice, Information and Advocacy diverting to staff mobile phones. We have raised ongoing concerns to BCP Council about a few of our members home support.
- We continue to take part and speak up about the needs of people with learning disabilities at many other groups and Boards including Dorset Healthcare Engagement Forum, LeDer meetings (which look at the early deaths of people with learning disabilities) and the CPS Hate Crime Scrutiny Panel.
- Working with People First Dorset and NHS Dorset we supported the development of an Annual Health Check toolkit and called all GP surgeries across BCP to see how they were getting on with the toolkit.
- People First Forum employs people with learning disabilities to deliver our services. In addition, it offers a range of voluntary opportunities to members, including project work, administration work, peer representation, delivering training and leadership of the organisation. We continued to support staff with staff team meetings online and phone calls.
- We have continued to run our very successful Witness Preparation and Profiling Service supporting victims and witness' through the justice system. This project goes from strength to strength and is funded by the Office of Dorset Police Crime Commissioner and BCP Council.
- We have organised and run our first face to face Big Night Out With Suttles since before covid. We have an additional room within the club and it was our biggest event yet! We have also enabled our members to book for events for the first time online, which worked well and will be ongoing. Our DJ's were invited back to Camp Bestival in 2022 and we also took two younger members who want to DJ as an amazing taster experience for them.
- We have been attending Learning Disability England meetings called 'Your Voice' online to talk with other self-advocacy organisations across the country about how we can help our members. These meetings have been very helpful in sharing information and resources.
- BCP Council have been reviewing their Day Opportunities which we have been fully involved in. We have supported people with learning disabilities to have their say and make sure the review is being done in co-production.
- Dorset Community Foundation gave us some funding to explore the use of social media with small groups of our members. As part of this we bought action cameras and our members tried out vlogging, blogging and photography.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The future

We trust that we will continue to reach more members with our new 'On The Move' project and become better known within our community. We hope that we can also get the contract to continue delivering Oliver McGowan training across Dorset and generally increase our income with robust planning.

Financial review

The unrestricted incoming resources for the year amounted to £133,599 (2022: £152,843) from which expenditure of £145,947 (2022: £143,521) was incurred. The general fund balances at the end of the year were £90,670 (2022: £73,798).

The restricted incoming resources for the year amounted to £108,328 (2022: £48,484) from which expenditure of £64,568 (2022: £52,803) was incurred. The restricted fund balances at the end of the year were £14,540 (2022: £nil).

Included this year is a transfer of £29,220 from restricted funds to unrestricted funds (2022: £nil). This represents capital additions.

Reserves

People First Forum is required to ensure that free monies are available to meet any reasonable foreseeable contingency in each financial year.

The Trustees have set a minimum of £50,000 as their internal reserves policy. The reserves should only be spent on keeping the charity and its services going.

Risk Assessment

The major risks, to which the charity is exposed, as identified by the Charity Trustees, have been reviewed and systems have been established to mitigate those risks. To that end People First Forum is continually monitoring and managing its risk and ensuring action plans are in place to mitigate its key risks.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with of the Charity Commission's General Guidance on Public Benefit (January 2013).

The paragraphs above set out our activities, achievements and performance during the year which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through providing help, advice and facilities to any members of the public with learning disabilities in the local community who request help. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission Principles on Public Benefit.

Volunteers

Volunteers work a mix of days and hours but a total of 12.5 hours are given by our volunteers each week i.e. almost £197.63 using hourly rates from the Office for National Statistics Annual Survey of Hours and Earnings.

Structure, governance and management

The charity is a Charitable Incorporated Organisation.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms A Bale

Mr S Shave

Mr S Hayward

Ms L Selby

Mr C Sheldrick

Ms R Crook

Mr W Shaw

Mr L Hebditch

Mr M Dyde

Ms S Peters

Mr D Murray

Mr I Gavin

(Appointed 8 September 2022)

Mr A Williams

(Appointed 26 April 2022)

The trustees' report was approved by the Board of Trustees.

.....

Mr W Shaw

Trustee

Dated:

PEOPLE FIRST FORUM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PEOPLE FIRST FORUM

I report to the trustees on my examination of the financial statements of People First Forum (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Dean Pullen FCCA
TC Group

10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dated:

PEOPLE FIRST FORUM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income from:					
Donations and grants	3	7,051	108,328	115,379	72,205
Charitable activities	4	125,963	-	125,963	129,106
Investments	5	585	-	585	16
Total income		133,599	108,328	241,927	201,327
Expenditure on:					
Charitable activities	6	145,947	64,568	210,515	196,324
Net (outgoing)/incoming resources before transfers		(12,348)	43,760	31,412	5,003
Gross transfers between funds		29,220	(29,220)	-	-
Net income for the year/ Net movement in funds		16,872	14,540	31,412	5,003
Fund balances at 1 April 2022		73,798	-	73,798	68,795
Fund balances at 31 March 2023		90,670	14,540	105,210	73,798

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PEOPLE FIRST FORUM

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		26,785		-
Current assets					
Debtors	12	328,973		1,449	
Cash at bank and in hand		83,209		110,249	
		<u>412,182</u>		<u>111,698</u>	
Creditors: amounts falling due within one year	13	<u>(333,757)</u>		<u>(37,900)</u>	
Net current assets			78,425		73,798
Total assets less current liabilities			<u>105,210</u>		<u>73,798</u>
Income funds					
Restricted funds	14		14,540		-
<u>Unrestricted funds</u>					
Designated funds	15	-		4,964	
General unrestricted funds		90,670		68,834	
		<u>90,670</u>		<u>68,834</u>	
			90,670		73,798
			<u>105,210</u>		<u>73,798</u>

The financial statements were approved by the Trustees on

.....

Mr W Shaw

Trustee

1 Accounting policies

Charity information

People First Forum is a Charitable Incorporated Organisation. The registered office is Rossmore Leisure Centre, Herbert Avenue, Parkstone, Poole, Dorset, BH12 4HR

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are unrestricted funds which have been earmarked for a particular purpose, within the objects of the charitable company, by the Trustees.

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

1 Accounting policies

(Continued)

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.5 Resources expended

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. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and payroll etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity. Governance costs are those support costs incurred to meet the statutory and constitutional requirements of the charitable company.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Motor vehicles	20% straight line
----------------	-------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PEOPLE FIRST FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	51	-	51	17,238
Grants	7,000	108,328	115,328	54,967
	7,051	108,328	115,379	72,205
For the year ended 31 March 2022	23,721	48,484		72,205

4 Charitable activities

	2023 £	2022 £
BCP Council/NHS Dorset	100,206	98,000
Dorset Healthcare University NHS Foundation Trust	2,500	2,500
Big Night Out With Suttles	3,343	753
Easy Read Production	1,750	2,335
DWP Access to work	5,375	5,448
NHS Dorset Health Projects	6,775	18,480
Learning Disability Awareness training	5,300	965
Other	714	625
	125,963	129,106

5 Investments

	Unrestricted funds	Total
	2023 £	2022 £
Investment income	585	16

PEOPLE FIRST FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	2023 £	2022 £
Staff costs	164,887	162,570
Depreciation and impairment	2,435	-
Training	216	263
Travel and Subsistence	2,192	1,774
Premises & Room Hire	4,646	3,862
Insurance	3,315	1,443
Marketing, Publicity and Promotion	4,140	3,185
Stationery and Office Expenses	159	399
Printing & copying	1,907	891
Communications	2,975	2,896
Equipment rental	1,272	1,328
Gifts & Donations	56	99
Bank charges	144	200
IT - software & support	12,585	11,395
Miscellaneous expense	3,847	1,512
Payroll Fees	892	1,293
Other charitable expenditure	-	163
	<u>205,668</u>	<u>193,273</u>
Share of governance costs (see note 8)	4,847	3,051
	<u>210,515</u>	<u>196,324</u>
Analysis by fund		
Unrestricted funds	145,947	143,521
Restricted funds	64,568	52,803
	<u>210,515</u>	<u>196,324</u>
For the year ended 31 March 2022		
Unrestricted funds	143,521	
Restricted funds	52,803	
	<u>196,324</u>	

PEOPLE FIRST FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities - 2023 breakdown by fund

	2023 General Fund £	2023 On The Move £	2023 Witness Profiling £	2023 Total £
Activity Costs	-	(20)	-	(20)
Advertising/Promotional	-	655	-	655
AGM	2,298	-	-	2,298
Bank Charges	144	-	-	144
Big Night Out-expense	2,021	-	-	2,021
Dues and Subscriptions	499	-	-	499
Equipment Rental	1,086	-	-	1,086
Gifts & Donations	56	-	-	56
Group & Volunteer Expenses	406	110	-	516
Independent Examination	1,950	-	-	1,950
Insurance	2,806	509	-	3,315
IT - software & support	12,836	-	-	12,836
Marketing & Publicity	3,485	-	-	3,485
Miscellaneous Expense	-	-	600	600
Office Expense	689	-	-	689
Office Hospitality	763	-	67	830
Office Stationery	253	-	5	258
Office Supplies	71	-	-	71
Payroll Fees	892	-	-	892
Post & Delivery	31	-	5	36
Postage and Delivery	123	-	-	123
Premises - Rent	3,000	-	-	3,000
Printing & Copying	847	-	41	888
Professional Fees	-	-	-	-
Repairs and Maintenance	-	-	-	-
Rent and Rates	600	-	-	600
Salaries - Pensions	8,091	499	1,546	10,136
Salaries & Wages	109,893	12,671	32,186	154,750
Telephone	31	-	-	31
Telephone & Broadband	2,881	-	-	2,881
Training	216	-	-	216
Travel and Meetings	1,155	-	1,037	2,192
Vehicle Expense	-	1,046	-	1,046
Contribution to overheads	(13,611)	4,944	8,667	-
Depreciation	2,435	-	-	2,435
Total Expenses	145,947	20,414	44,154	210,515

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Legal and professional	-	100	100	875
Independent Examination	-	1,950	1,950	1,500
Subscriptions & registration fees	-	499	499	676
AGM & Annual Report	-	2,298	2,298	-
	<u>-</u>	<u>4,847</u>	<u>4,847</u>	<u>3,051</u>
Analysed between				
Charitable activities	-	4,847	4,847	3,051
	<u>-</u>	<u>4,847</u>	<u>4,847</u>	<u>3,051</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, nor the year ending 31 March 2022.

During the year one trustee was reimbursed a total of £47 for travel expenses (2022: £nil).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees**Number of employees**

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Staff - no. of part timers	15	15

Employment costs

	2023	2022
	£	£
Wages and salaries	143,469	142,355
Social security costs	11,282	10,115
Other pension costs	10,136	10,100
	<u>164,887</u>	<u>162,570</u>

Total remuneration of key management personnel during the year was £63,854 (2022: £61,825) and employers pensions £4,578 (2022: £4,483). Pension contributions were paid to 7 (2022: 7) staff under a defined contribution scheme. There were £899 (2022: £812) of accrued pension costs at the balance sheet date. There were no employees whose annual remuneration was £60,000 or more.

The average number of employees in the year was 15 (2022 – 15).

The full time equivalent staff numbers in the year was 5 (2022 - 5).

11 Tangible fixed assets

	Motor vehicles
	£
Cost	
Additions	29,220
At 31 March 2023	<u>29,220</u>
Depreciation and impairment	
Depreciation charged in the year	2,435
At 31 March 2023	<u>2,435</u>
Carrying amount	
At 31 March 2023	<u>26,785</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Other debtors	327,580	-
Prepayments and accrued income	1,393	1,449
	<u>328,973</u>	<u>1,449</u>

13 Creditors: amounts falling due within one year

	2023	2022
Notes	£	£
Deferred income	327,580	31,583
Accruals	6,177	6,317
	<u>333,757</u>	<u>37,900</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at
	Incoming resources	Resources expended	Transfers	31 March 2023
	£	£	£	£
National Lottery Community Fund - On The Move	64,174	(20,414)	(29,220)	14,540
Witness profiling service	44,154	(44,154)	-	-
	<u>108,328</u>	<u>(64,568)</u>	<u>(29,220)</u>	<u>14,540</u>

Dorset Police/BCP Council fund the Witness Profiling Learning Disability Advisor role which supports victims and witnesses of crime through the criminal justice system.

The National Lottery, Reaching Communities has funded our 5 year project called On The Move. This will enable us to adapt our services to the needs of our members and go to where we are needed in the community; delivering workshops, speaking up and taking part in activities. The transfer against this fund represents the capital item purchased from this fund during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022	Resources expended	Balance at 31 March 2023
	£	£	£
Dorset community foundation	4,964	(4,964)	-
	<u>4,964</u>	<u>(4,964)</u>	<u>-</u>

Dorset Community Foundation is designed to make fundamental changes to the way in which the charity delivers services to Learning Disability (LD) communities by researching opportunities for working off-site & for embedding delivery of services within the mainstream community to improve reach, wider community acceptance & sustainability.

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	-	26,785	26,785	-
Current assets/(liabilities)	90,670	(12,245)	78,425	73,798
	<u>90,670</u>	<u>14,540</u>	<u>105,210</u>	<u>73,798</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**PEOPLE FIRST FORUM
CHARITY NUMBER 1178213**

Principal Office:

Rossmore Leisure Centre
Herbert Avenue
Poole
Dorset
BH12 4HR

TC Group
10 Bridge Street
Christchurch
Dorset
BH23 1EF

Dear Accountants

LETTER OF REPRESENTATION FOR THE YEAR ENDED 31 MARCH 2023

We confirm to the best of our knowledge and belief that we have made appropriate enquiries of management and staff with relevant knowledge and experience and, where necessary, have inspected supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your independent examination of the financial statements of People First Forum for the year ended 31 March 2023.

1 Trustees' Responsibility for the Financial Statements

We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter and under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the Charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available to you.

The accounting policies used are detailed in the financial statements and are consistent with those used for the previous financial statements.

The financial statements are free of material misstatements, including omissions.

We believe that the effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total, and in consequence, the financial statements have not been adjusted to reflect these amounts.

Continued.../

2 Internal Control and Fraud

We acknowledge our responsibility for the design, implementation and maintenance of internal control systems to prevent and detect fraud and error. We have disclosed to you all instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements. We have also disclosed to you all information in relation to allegations of fraud or suspected fraud affecting the entity's financial statements communicated by current or former employees, analysis, regulators or others.

3 Laws and Regulations

We are not aware of any irregularities, including fraud, involving management or employees of the Charity; nor are we aware of any breaches or possible breaches of statute, regulations, contracts, or agreements or the Charity's governing documents which might prejudice the Charity's going concern status or that might result in the Charity suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

4 Assets and Liabilities

The Charity has a satisfactory title to all assets included in the Statement of Financial Position and no assets belonging to the Charity have been omitted from the financial statements. There are no mortgages, liens or encumbrances on the Charity's assets, except for those that are disclosed in the notes to the financial statements.

We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.

We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

5 Accounting Estimates

Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

6 Provisions for Losses

Provisions have been made in the financial statements for all losses of a material amount which have resulted from, or may be expected to result from events which had occurred by the year end date.

7 Legal Claims

We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

8 Loans to Trustees and Similar Arrangements

The Charity has not had nor entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit facilities) for trustees nor to guarantee or provide security for such matters.

Continued.../

9 Transactions with Related Parties

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Charities Act 2011 or accounting standards.

We understand that a related party is where one party has direct or indirect control of the other, both parties are under common control, one party has influence over the financial and operational policies of the other, or where one party has subordinated its own separate interest.

10 Subsequent Events

There have been no events since the year end date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

11 Going Concern

We believe that the Charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the Charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the Charity's ability to continue as a going concern need to be made in the financial statements.

12 Surplus Reconciliation

We confirm that we have reviewed the attached surplus reconciliation which shows all the accounting adjustments made to the financial statements. We agree that these are necessary to enable the financial statements to show a true and fair view of the state of the affairs of the company at the year end date.

13 Grants, donations and legacies

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income. No notification of legacies has been received since the date of the financial year and the signing date. All income has been recognised in line with the Charity SORP FRS 102 framework.

14 Restricted Funds

We confirm that all restricted funds are correctly stated in the financial statements and there are no other transactions that should be recorded as restricted funds.

Continued.../

15 Donated goods and services

We confirm the charity does not receive any material donated goods and services that should be recognised in the financial statements.

Yours faithfully

.....
Signed on behalf of the Board of Trustees
People First Forum

Date: