

Charity Registration No. 1178213

PEOPLE FIRST FORUM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



10 Bridge Street
Christchurch
Dorset
BH23 1EF

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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

Ms A Parsons (Manager)
Ms A Frost (Assistant Manager with Learning Disabilities)

Charity number

1178213

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 2024

The Charity Trustees present their report and the financial statements for the year ended 31 March 2024.

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 2024 has been a particularly busy 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 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. We have run many activities as well as having stalls and visits at various places including schools, day centres and residential homes. There has also been a lot more of a focus on developing and delivering learning disability and autism awareness training, including our involvement in the Oliver McGowan Mandatory Training Programme locally.

Some of our key areas of work from 1st April 2023 - 31st March 2024

- 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: County Lines awareness, the right care and support, having a good life. In August we also ran one face to face session, a picnic in the park as an opportunity for getting together.
- Our Self Advocates work in our easy read information service, producing information for ourselves and other organisations including internet safety tips, updates to BCP Council factsheets, Healthwatch information and the BCP council Terms of Reference.
- We have successfully developed and delivered training packages both online and face to face. This includes BCP Care Certificate, Learning Disability and Autism Awareness and expanding to deliver Oliver McGowan Mandatory training across Dorset.
- We are on our second year of The National Lottery, Reaching Communities Fund, for a project called 'On The Move'. The project 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. This also enabled us to restart Go Forum, a monthly speaking up group.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- Our work with our statutory partners has continued throughout the year and our core work has included:
 - The BCP Learning Disability Partnership Board is still online but is planning several face-to-face meetings 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 have been involved with updating BCP Council's Big Plan for learning disabilities.
 - We continue to be part of the Safe Places National Network. We have updated all the Safe Places and have been supporting BCP Council to get ready for a trial to expand the scheme, opening it up to all, starting in Bournemouth.
 - 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.
 - 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 and now a Dorset Healthcare Easy Read Information Group.
 - Working with NHS Dorset we have been updating the Yellow Health Books and making them editable online.
- 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.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- 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 two more face to face Big Night Out's With Suttles. We have an additional room within the club, and it goes from strength to strength. 5 new people were trained as DJ's, expanding, and making our DJ collective more diverse. All the DJ's got to showcase their skills at the Big Night's Out With Suttles.
- Some of our DJ's were lucky enough to DJ again at Camp Bestival, they even met Sam Ryder. Camp Bestival is a fantastic platform for showing the public what people with learning disabilities can achieve.
- We have been attending meetings called 'Your Voice' online to talk with other self-advocacy organisation's 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.
- At our AGM we elected our new Management Committee, ensuring all groups of people with learning disabilities are represented. We also welcomed Extraordinary Bodies to tell us about their work and inspire our members.

The future

We will continue to reach more members with our 'On The Move' project and become better known within our community. We have just been contracted to continue delivering Oliver McGowan Mandatory training across Dorset, which will see a big increase in our work output. We will also invest in People First Forum's future planning, supported by Lloyds Bank Foundation for England & Wales.

Financial review

The unrestricted incoming resources for the year amounted to £192,954 (2023 £133,599) from which expenditure of £133,425 (2023 £145,947) was incurred. The general reserves at the end of the year were £150,199 (2023 £90,670).

The restricted incoming resources for the year amounted to £119,683 (2023 £108,328) from which expenditure of £115,844 (2023 £64,568) was incurred. The restricted fund balances at the end of the year were £18,379 (2023 £14,540).

Reserves

People First Forum is required to ensure that free monies are available to meet any reasonably 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.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 16 hours are given by our volunteers each week i.e. almost £278.40 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 2024

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

Mr A Williams

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

Mr W Shaw

Trustee

Dated: 28 October 2024

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 2024.

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

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

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.

PEOPLE FIRST FORUM

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF PEOPLE FIRST FORUM

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: 31 October 2024

PEOPLE FIRST FORUM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:					
Donations and grants	3	51,410	119,683	171,093	115,379
Charitable activities	4	137,942	-	137,942	125,963
Other trading activities	5	325	-	325	-
Investments	6	3,277	-	3,277	585
Total income		192,954	119,683	312,637	241,927
Expenditure on:					
Charitable activities	7	133,425	115,844	249,269	210,515
Net income for the year/ Net movement in funds		59,529	3,839	63,368	31,412
Fund balances at 1 April 2023		90,670	14,540	105,210	73,798
Fund balances at 31 March 2024		150,199	18,379	168,578	105,210

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		23,691		26,785
Current assets					
Debtors	13	309,338		328,973	
Cash at bank and in hand		174,395		83,209	
		<u>483,733</u>		<u>412,182</u>	
Creditors: amounts falling due within one year	14	<u>(338,846)</u>		<u>(333,757)</u>	
Net current assets			144,887		78,425
Total assets less current liabilities			<u>168,578</u>		<u>105,210</u>
Income funds					
Restricted funds	15		18,379		14,540
Unrestricted funds			150,199		90,670
			<u>168,578</u>		<u>105,210</u>

The financial statements were approved by the Trustees on 28 October 2024

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:

Computers	33% straight line
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 2024

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Total
	2024 £	2024 £	2024 £	2023 £
Donations and gifts	60	-	60	51
Grants	51,350	119,683	171,033	115,328
	51,410	119,683	171,093	115,379
For the year ended 31 March 2023	7,051	108,328		115,379

Included within the unrestricted grant income of £51,350 is:

a) £25,000 supported by Lloyds Bank Foundation for England & Wales.

b) £25,000 awarded by the Postcode Lottery. This work has been made possible by an award from Postcode Local Trust, a grant-giving charity funded entirely by players of People's Postcode Lottery.

4 Charitable activities

	2024 £	2023 £
BCP Council/NHS Dorset	100,940	100,206
Dorset Healthcare University NHS Foundation Trust	2,500	2,500
Big Night Out With Suttles	4,809	3,343
Easy Read Production	2,580	1,750
DWP Access to work	10,478	5,375
NHS Dorset Health Projects	-	6,775
Learning Disability Awareness training	15,411	5,300
Other	1,224	714
	137,942	125,963

PEOPLE FIRST FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Other trading activities

	Unrestricted funds	Total
	2024 £	2023 £
Fundraising events	325	-
	=====	=====

6 Investments

	Unrestricted funds	Total
	2024 £	2023 £
Investment income	3,277	585
	=====	=====

PEOPLE FIRST FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	2024 £	2023 £
Staff costs	194,046	164,887
Depreciation and impairment	6,622	2,435
Training	1,167	216
Travel and Subsistence	3,599	2,192
Premises & Room Hire	4,484	4,646
Insurance	2,976	3,315
Marketing, Publicity and Promotion	7,463	4,140
Stationery and Office Expenses	395	159
Printing & copying	2,375	1,907
Communications	2,977	2,975
Equipment rental	1,298	1,272
Gifts & Donations	80	56
Bank charges	120	144
IT - software & support	5,850	12,585
Miscellaneous expense	5,751	3,847
Payroll Fees	1,015	892
Other charitable expenditure	3,189	-
	<u>243,407</u>	<u>205,668</u>
Share of governance costs (see note 9)	5,862	4,847
	<u>249,269</u>	<u>210,515</u>
Analysis by fund		
Unrestricted funds	133,425	145,947
Restricted funds	115,844	64,568
	<u>249,269</u>	<u>210,515</u>
For the year ended 31 March 2023		
Unrestricted funds	145,947	
Restricted funds	64,568	
	<u>210,515</u>	

PEOPLE FIRST FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities - 2024 breakdown by fund

	General Fund	On The Move	Witness Profiling	Total
Access to work	1,475	-	-	1,475
Activity Costs	-	492	-	492
Advertising/Promotional	2,689	(100)	-	2,589
AGM	2,167	-	-	2,167
Bank Charges	120	-	-	120
Big Night out - expenses	1,577	-	-	1,577
Dues and Subscriptions	545	-	-	545
Equipment Rental	1,298	-	-	1,298
Gifts & Donations	80	-	-	80
Group & Volunteer expenses	21	1,506	315	1,842
Independent Examination	2,700	-	-	2,700
Insurance	1,654	1,322	-	2,976
IT - software & support	1,860	-	2,800	4,660
Learning Disability Awareness training costs	1,714	-	-	1,714
Marketing & Publicity	3,374	-	1,500	4,874
Miscellaneous Expense	187	-	700	887
Office Expense	883	-	-	883
Office Hospitality	871	-	79	950
Office Stationery	383	-	4	387
Office Supplies	78	-	-	78
Organisational development	(1,250)	1,250	-	-
Payroll fees	1,015	-	-	1,015
Postage and Delivery	370	-	25	395
Premises - Rent	3,960	-	-	3,960
Printing & Copying	965	-	62	1,027
Professional Fees	450	-	-	450
Project, research and learning & evaluation	-	1,190	-	1,190
Salaries & Wages	103,449	48,117	31,050	182,616
Salaries - Pensions	8,435	1,879	1,116	11,430
Telephone & Broadband	2,977	-	-	2,977
Training	327	442	399	1,168
Travel and Meetings	2,778	-	822	3,600
Vehicle Expense	-	524	-	524
Contribution to overheads	(20,350)	10,350	10,000	-
Depreciation	6,623	-	-	6,623
Total expenses	133,425	66,972	48,872	249,269

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Legal and professional	-	-	-	100
Independent Examination	-	3,150	3,150	1,950
Subscriptions & registration fees	-	545	545	499
AGM & Annual Report	-	2,167	2,167	2,298
	<u>-</u>	<u>5,862</u>	<u>5,862</u>	<u>4,847</u>
Analysed between				
Charitable activities	-	5,862	5,862	4,847
	<u>-</u>	<u>5,862</u>	<u>5,862</u>	<u>4,847</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Employees**Number of employees**

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Staff - no. of part timers	16	15

Employment costs

	2024	2023
	£	£
Wages and salaries	170,125	143,469
Social security costs	12,491	11,282
Other pension costs	11,430	10,136
	194,046	164,887

Total remuneration of key management personnel during the year was £82,938 (2023: £68,432). Total remuneration includes pension contributions. Pension contributions were paid to 8 (2023: 7) staff under a defined contribution scheme. There were £nil (2023: £899) 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 16 (2023 – 15).

The full time equivalent staff numbers in the year was 5 (2023 - 5).

12 Tangible fixed assets

	Computers £	Motor vehicles £	Total £
Cost			
At 1 April 2023	-	29,220	29,220
Additions	3,528	-	3,528
	<hr/>	<hr/>	<hr/>
At 31 March 2024	3,528	29,220	32,748
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 April 2023	-	2,435	2,435
Depreciation charged in the year	778	5,844	6,622
	<hr/>	<hr/>	<hr/>
At 31 March 2024	778	8,279	9,057
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2024	2,750	20,941	23,691
	<hr/>	<hr/>	<hr/>
At 31 March 2023	-	26,785	26,785
	<hr/>	<hr/>	<hr/>

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	307,846	327,580
Prepayments and accrued income	1,492	1,393
	<hr/>	<hr/>
	309,338	328,973
	<hr/>	<hr/>

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income		333,081	327,580
Accruals		5,765	6,177
		<hr/>	<hr/>
		338,846	333,757
		<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 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 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£
National Lottery Community Fund - On The Move	14,540	69,734	(66,972)	17,302
Witness profiling service	-	49,949	(48,872)	1,077
	<u>14,540</u>	<u>119,683</u>	<u>(115,844)</u>	<u>18,379</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.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Tangible assets	3,889	19,802	23,691	26,785
Current assets/(liabilities)	144,887	-	144,887	78,425
	<u>148,776</u>	<u>19,802</u>	<u>168,578</u>	<u>105,210</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Charity Registration No. 1178213

PEOPLE FIRST FORUM

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024



10 Bridge Street
Christchurch
Dorset
BH23 1EF

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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

Ms A Parsons (Manager)
Ms A Frost (Assistant Manager with Learning Disabilities)

Charity number

1178213

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 2024

The Charity Trustees present their report and the financial statements for the year ended 31 March 2024.

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 2024 has been a particularly busy 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 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. We have run many activities as well as having stalls and visits at various places including schools, day centres and residential homes. There has also been a lot more of a focus on developing and delivering learning disability and autism awareness training, including our involvement in the Oliver McGowan Mandatory Training Programme locally.

Some of our key areas of work from 1st April 2023 - 31st March 2024

- 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: County Lines awareness, the right care and support, having a good life. In August we also ran one face to face session, a picnic in the park as an opportunity for getting together.
- Our Self Advocates work in our easy read information service, producing information for ourselves and other organisations including internet safety tips, updates to BCP Council factsheets, Healthwatch information and the BCP council Terms of Reference.
- We have successfully developed and delivered training packages both online and face to face. This includes BCP Care Certificate, Learning Disability and Autism Awareness and expanding to deliver Oliver McGowan Mandatory training across Dorset.
- We are on our second year of The National Lottery, Reaching Communities Fund, for a project called 'On The Move'. The project 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. This also enabled us to restart Go Forum, a monthly speaking up group.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- Our work with our statutory partners has continued throughout the year and our core work has included:
 - The BCP Learning Disability Partnership Board is still online but is planning several face-to-face meetings 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 have been involved with updating BCP Council's Big Plan for learning disabilities.
 - We continue to be part of the Safe Places National Network. We have updated all the Safe Places and have been supporting BCP Council to get ready for a trial to expand the scheme, opening it up to all, starting in Bournemouth.
 - 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.
 - 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 and now a Dorset Healthcare Easy Read Information Group.
 - Working with NHS Dorset we have been updating the Yellow Health Books and making them editable online.
- 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.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- 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 two more face to face Big Night Out's With Suttles. We have an additional room within the club, and it goes from strength to strength. 5 new people were trained as DJ's, expanding, and making our DJ collective more diverse. All the DJ's got to showcase their skills at the Big Night's Out With Suttles.
- Some of our DJ's were lucky enough to DJ again at Camp Bestival, they even met Sam Ryder. Camp Bestival is a fantastic platform for showing the public what people with learning disabilities can achieve.
- We have been attending meetings called 'Your Voice' online to talk with other self-advocacy organisation's 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.
- At our AGM we elected our new Management Committee, ensuring all groups of people with learning disabilities are represented. We also welcomed Extraordinary Bodies to tell us about their work and inspire our members.

The future

We will continue to reach more members with our 'On The Move' project and become better known within our community. We have just been contracted to continue delivering Oliver McGowan Mandatory training across Dorset, which will see a big increase in our work output. We will also invest in People First Forum's future planning, supported by Lloyds Bank Foundation for England & Wales.

Financial review

The unrestricted incoming resources for the year amounted to £192,954 (2023 £133,599) from which expenditure of £133,425 (2023 £145,947) was incurred. The general reserves at the end of the year were £150,199 (2023 £90,670).

The restricted incoming resources for the year amounted to £119,683 (2023 £108,328) from which expenditure of £115,844 (2023 £64,568) was incurred. The restricted fund balances at the end of the year were £18,379 (2023 £14,540).

Reserves

People First Forum is required to ensure that free monies are available to meet any reasonably 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.

PEOPLE FIRST FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 16 hours are given by our volunteers each week i.e. almost £278.40 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 2024

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

Mr A Williams

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

Mr W Shaw

Trustee

Dated: 28 October 2024

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 2024.

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

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

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.

PEOPLE FIRST FORUM

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF PEOPLE FIRST FORUM

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: 31 October 2024

PEOPLE FIRST FORUM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:					
Donations and grants	3	51,410	119,683	171,093	115,379
Charitable activities	4	137,942	-	137,942	125,963
Other trading activities	5	325	-	325	-
Investments	6	3,277	-	3,277	585
Total income		192,954	119,683	312,637	241,927
Expenditure on:					
Charitable activities	7	133,425	115,844	249,269	210,515
Net income for the year/ Net movement in funds		59,529	3,839	63,368	31,412
Fund balances at 1 April 2023		90,670	14,540	105,210	73,798
Fund balances at 31 March 2024		150,199	18,379	168,578	105,210

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 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		23,691		26,785
Current assets					
Debtors	13	309,338		328,973	
Cash at bank and in hand		174,395		83,209	
		<u>483,733</u>		<u>412,182</u>	
Creditors: amounts falling due within one year	14	<u>(338,846)</u>		<u>(333,757)</u>	
Net current assets			144,887		78,425
Total assets less current liabilities			<u>168,578</u>		<u>105,210</u>
Income funds					
Restricted funds	15		18,379		14,540
Unrestricted funds			150,199		90,670
			<u>168,578</u>		<u>105,210</u>

The financial statements were approved by the Trustees on 28 October 2024

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:

Computers	33% straight line
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 2024

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and grants

	Unrestricted funds	Restricted funds	Total	Total
	2024 £	2024 £	2024 £	2023 £
Donations and gifts	60	-	60	51
Grants	51,350	119,683	171,033	115,328
	51,410	119,683	171,093	115,379
For the year ended 31 March 2023	7,051	108,328		115,379

Included within the unrestricted grant income of £51,350 is:

a) £25,000 supported by Lloyds Bank Foundation for England & Wales.

b) £25,000 awarded by the Postcode Lottery. This work has been made possible by an award from Postcode Local Trust, a grant-giving charity funded entirely by players of People's Postcode Lottery.

4 Charitable activities

	2024 £	2023 £
BCP Council/NHS Dorset	100,940	100,206
Dorset Healthcare University NHS Foundation Trust	2,500	2,500
Big Night Out With Suttles	4,809	3,343
Easy Read Production	2,580	1,750
DWP Access to work	10,478	5,375
NHS Dorset Health Projects	-	6,775
Learning Disability Awareness training	15,411	5,300
Other	1,224	714
	137,942	125,963

PEOPLE FIRST FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Other trading activities

	Unrestricted funds	Total
	2024 £	2023 £
Fundraising events	325	-
	=====	=====

6 Investments

	Unrestricted funds	Total
	2024 £	2023 £
Investment income	3,277	585
	=====	=====

PEOPLE FIRST FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	2024 £	2023 £
Staff costs	194,046	164,887
Depreciation and impairment	6,622	2,435
Training	1,167	216
Travel and Subsistence	3,599	2,192
Premises & Room Hire	4,484	4,646
Insurance	2,976	3,315
Marketing, Publicity and Promotion	7,463	4,140
Stationery and Office Expenses	395	159
Printing & copying	2,375	1,907
Communications	2,977	2,975
Equipment rental	1,298	1,272
Gifts & Donations	80	56
Bank charges	120	144
IT - software & support	5,850	12,585
Miscellaneous expense	5,751	3,847
Payroll Fees	1,015	892
Other charitable expenditure	3,189	-
	<u>243,407</u>	<u>205,668</u>
Share of governance costs (see note 9)	5,862	4,847
	<u>249,269</u>	<u>210,515</u>
Analysis by fund		
Unrestricted funds	133,425	145,947
Restricted funds	115,844	64,568
	<u>249,269</u>	<u>210,515</u>
For the year ended 31 March 2023		
Unrestricted funds	145,947	
Restricted funds	64,568	
	<u>210,515</u>	

PEOPLE FIRST FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities - 2024 breakdown by fund

	General Fund	On The Move	Witness Profiling	Total
Access to work	1,475	-	-	1,475
Activity Costs	-	492	-	492
Advertising/Promotional	2,689	(100)	-	2,589
AGM	2,167	-	-	2,167
Bank Charges	120	-	-	120
Big Night out - expenses	1,577	-	-	1,577
Dues and Subscriptions	545	-	-	545
Equipment Rental	1,298	-	-	1,298
Gifts & Donations	80	-	-	80
Group & Volunteer expenses	21	1,506	315	1,842
Independent Examination	2,700	-	-	2,700
Insurance	1,654	1,322	-	2,976
IT - software & support	1,860	-	2,800	4,660
Learning Disability Awareness training costs	1,714	-	-	1,714
Marketing & Publicity	3,374	-	1,500	4,874
Miscellaneous Expense	187	-	700	887
Office Expense	883	-	-	883
Office Hospitality	871	-	79	950
Office Stationery	383	-	4	387
Office Supplies	78	-	-	78
Organisational development	(1,250)	1,250	-	-
Payroll fees	1,015	-	-	1,015
Postage and Delivery	370	-	25	395
Premises - Rent	3,960	-	-	3,960
Printing & Copying	965	-	62	1,027
Professional Fees	450	-	-	450
Project, research and learning & evaluation	-	1,190	-	1,190
Salaries & Wages	103,449	48,117	31,050	182,616
Salaries - Pensions	8,435	1,879	1,116	11,430
Telephone & Broadband	2,977	-	-	2,977
Training	327	442	399	1,168
Travel and Meetings	2,778	-	822	3,600
Vehicle Expense	-	524	-	524
Contribution to overheads	(20,350)	10,350	10,000	-
Depreciation	6,623	-	-	6,623
Total expenses	133,425	66,972	48,872	249,269

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Legal and professional	-	-	-	100
Independent Examination	-	3,150	3,150	1,950
Subscriptions & registration fees	-	545	545	499
AGM & Annual Report	-	2,167	2,167	2,298
	<u>-</u>	<u>5,862</u>	<u>5,862</u>	<u>4,847</u>
Analysed between				
Charitable activities	-	5,862	5,862	4,847
	<u>-</u>	<u>5,862</u>	<u>5,862</u>	<u>4,847</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Employees**Number of employees**

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Staff - no. of part timers	16	15

Employment costs

	2024	2023
	£	£
Wages and salaries	170,125	143,469
Social security costs	12,491	11,282
Other pension costs	11,430	10,136
	194,046	164,887

Total remuneration of key management personnel during the year was £82,938 (2023: £68,432). Total remuneration includes pension contributions. Pension contributions were paid to 8 (2023: 7) staff under a defined contribution scheme. There were £nil (2023: £899) 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 16 (2023 – 15).

The full time equivalent staff numbers in the year was 5 (2023 - 5).

12 Tangible fixed assets

	Computers £	Motor vehicles £	Total £
Cost			
At 1 April 2023	-	29,220	29,220
Additions	3,528	-	3,528
	<hr/>	<hr/>	<hr/>
At 31 March 2024	3,528	29,220	32,748
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 April 2023	-	2,435	2,435
Depreciation charged in the year	778	5,844	6,622
	<hr/>	<hr/>	<hr/>
At 31 March 2024	778	8,279	9,057
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2024	2,750	20,941	23,691
	<hr/>	<hr/>	<hr/>
At 31 March 2023	-	26,785	26,785
	<hr/>	<hr/>	<hr/>

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	307,846	327,580
Prepayments and accrued income	1,492	1,393
	<hr/>	<hr/>
	309,338	328,973
	<hr/>	<hr/>

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income		333,081	327,580
Accruals		5,765	6,177
		<hr/>	<hr/>
		338,846	333,757
		<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 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 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
National Lottery Community Fund - On The Move	14,540	69,734	(66,972)	17,302
Witness profiling service	-	49,949	(48,872)	1,077
	<u>14,540</u>	<u>119,683</u>	<u>(115,844)</u>	<u>18,379</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.

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	3,889	19,802	23,691	26,785
Current assets/(liabilities)	144,887	-	144,887	78,425
	<u>148,776</u>	<u>19,802</u>	<u>168,578</u>	<u>105,210</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - 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 2024

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 2024.

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.

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, analysts, regulators or others.

Continued.../

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 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.

13 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.

14 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.

Continued.../

15 Profit reconciliation

We confirm that we have reviewed the attached profit 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 charity at the year end.

16 Sanction compliance

We confirm that we have reviewed the UK Sanctions list (<https://www.gov.uk/government/publications/the-uksanctions-list>) and confirm that to our knowledge the charity has not had any transactions with any entity connected to those listed. We confirm we have complied with the requirements of the UK sanctions regime throughout the financial year and subsequently.

Yours faithfully

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

Date: