

**COMPANY REGISTRATION NUMBER: 05438407**

**CHARITY REGISTRATION NUMBER: 1184112**

**PEOPLE FIRST INDEPENDENT ADVOCACY  
COMPANY LIMITED BY GUARANTEE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**David Allen**

Chartered Accountants & Statutory Auditor

Dalmar House

Barras Lane Estate

Dalston

Carlisle

CA5 7NY

# **PEOPLE FIRST INDEPENDENT ADVOCACY**

## **COMPANY LIMITED BY GUARANTEE**

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**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Chief Executive Officer</b>	Mr D L Blacklock
<b>Trustees</b>	Mr S Corlett Mr J M Mills Miss L Townson Mr M A Sykes Ms E Harkness, (Resigned 14 December 2021) Mrs H M Horne, (Stood down wef 24 June 2021 due to ill health) Mr S J Rigby, (Resigned 26 April 2022) Mr J Fell Mr P R Wiggins
<b>Secretary</b>	Mr P R Wiggins
<b>Charity Registration Number</b>	1184112
<b>Company Registration Number</b>	05438407
<b>Registered Office</b>	People First Conference Centre Milbourne Street Carlisle CA2 5XB
<b>Principal Office</b>	People First Conference Centre Milbourne Street Carlisle CA2 5XB
<b>Auditor</b>	David Allen Chartered Accountants & Statutory Auditor Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY
<b>Bankers</b>	Unity Trust Bank plc Nine Brindleyplace Birmingham B1 2HB

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT**

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The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2022. The annual report serves the purposes of a trustees' report and a directors' report under company law.

#### **OBJECTIVES AND ACTIVITIES**

##### ***Objects and aims***

The objects of the charity are:

- the relief of those in need by reason of ill-health or disability leading to a lack of capacity including (but not limited to) people with learning difficulties or dementia.
- the advancement of health and the relief of those in need by reason of youth, age, ill-health, disability or financial hardship by:
  - (i) providing information and advice to the general public about local health and social care services;
  - (ii) making the views and experiences of members of the general public known to health and social care providers;
  - (iii) enabling local people to have a voice in the development, delivery and equality of access to local health and care services and facilities;
  - (iv) providing training and the development of skills for volunteers and the wider community in understanding, scrutinizing, reviewing and monitoring local health and care services and facilities; and
  - (v) conducting investigation and research into relevant health and social care issues and making public the useful results of such work.

Our trustees have developed a Business Strategy in consultation with our staff and following engagement with our customers. This strategy is delivered by our Chief Executive and supported by our department Directors. A Business Development plan guides each team's activities to support the achievement of our goals.

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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People First has four main departments:

Finance and operations; managing finance, human resources, IT, resources, buildings, policy, compliance, legal, health and safety, governance and risk.

Advocacy; managing the delivery of all advocacy services which ensure that those who access the service understand their rights, have a voice and where possible can make their own choices. We deliver Independent Mental Capacity Advocacy, Independent Mental Health Advocacy, Care Act Advocacy, Specialist Advocacy, and the Advocacy Hub.

Healthwatch; ensuring local people can share their experiences of using health and care services and that those experiences are used to help shape and improve services. Delivered via Healthwatch Cumbria and Healthwatch Lancashire.

Inclusion; working with people who use health and care services to ensure that they are included, listened to and respected, delivered via a range of inclusive projects such as, work with universities, education for people with learning disabilities including the hospitality academy, youth work, as well as projects aimed at helping people who use services to be involved in decision making and quality assurance.

All of the services provided by People First are aimed at helping people to live their best life, we listen to, engage and empower people to be involved, be heard and included in their lives, communities, and the services that they use.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### ***Use of volunteers***

We fundamentally believe that volunteers enhance our capacity across communities and by bringing additional skills to our teams. All volunteers are recruited through a safer recruitment process and are provided with extensive support from induction and through participation in events which include those also attended by staff.

We aim to maximise the benefits of working with volunteers by matching skills and experience to roles and tasks.

We aim to ensure that volunteering with us increases our contribution to social value and is equally rewarding to our volunteers themselves.

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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##### **ACHIEVEMENTS AND PERFORMANCE**

Despite wide ranging environmental and economic challenges faced during this year, People First has had our most successful year to date.

We have significantly increased the number of people we have been able to support across a wider geography.

We have increased staffing and resources to enable us to deliver high quality support to more people.

Changes in the Senior Leadership Team have enabled a renewed vision-increasing clarity of purpose and an increased energy, all enabling us to drive the organisation further to achieve our aspirations.

We have worked closely with the Disability Association Carlisle and Eden (DaCE) and have seen the transfer of their staff and services to us. This collaboration has meant the continued support of hundreds of people, helping them to live independent lives. Our thanks go out to Fred Wilenius CEO of DaCE for his vision, support and service.

##### **FINANCIAL REVIEW**

During the year income amounted to £1,856,532 (2021: £1,540,116) and total expenditure was £1,512,774 (2021: £1,377,965). This resulted in net income of £343,758 (2021: £162,151).

At the year end the total reserves had increased to £1,162,591 (2021: £818,833), these being made up of unrestricted funds of £1,078,260 (2021: £777,897) and restricted reserves of £84,331 (2021: £40,936).

##### ***Policy on reserves***

Reserves are held to ensure the stability and deliverability of our mission and vision over all our activities and to ensure the employment and retention of our staff resources. This is equivalent to the greater of 5 months' budgeted costs or the potential close down costs.

##### **PLANS FOR FUTURE PERIODS**

###### ***Aims and key objectives for future periods***

Over the coming year the key goals we plan to achieve include:

- Increase the training offer for all staff
- Organisational Development Programme to enhance leadership and performance
- Increased focus on partnerships and fundraising
- Recruitment to our Board of Trustees
- Service growth in existing and new areas

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### ***Nature of governing document***

People First Independent Advocacy was incorporated on 28 April 2005 as a company limited by guarantee with company registration number 05438407, and was registered as a charity with the Charity Commission on 26 June 2019 under charity registration number 1184112. The charitable company is governed by its memorandum and articles.

The registered company address is People First Conference Centre, Milbourne Street, Carlisle, CA2 5XB.

##### ***Recruitment and appointment of trustees***

The trustees shall from time to time determine procedures for the election of trustees by the members, which may include elections held at the AGM, or a postal ballot of the members conducted prior to the AGM, or any other method considered to be effective and democratic.

##### ***Pre-election procedures***

In order to protect the charity, the trustees may implement pre-election procedures for assessing potential candidates for election and ensuring their suitability. Only persons approved by the trustees through such procedures may be candidates in the election.

##### ***Induction and training of trustees***

All trustees attend the same induction training as staff and volunteers. This covers the overall vision and mission of the charity as well as information on the individual departments and services. Trustees also receive safeguarding and data protection training.

##### ***Arrangements for setting key management personnel remuneration***

The board of trustees set the remuneration of the Chief Executive Officer (CEO) who in turn sets remuneration for all other members of staff in collaboration with the finance committee.

##### ***Organisational structure***

The board of trustees set the overall 3 year business strategy, which informs the annual business development plan. There is also a series of committees supporting the board, these include: Finance, Quality and Performance, Our People. The CEO reports to the trustees at every board meeting and directors report annually to the board on their area of responsibility. The board of trustees delegate day to day operational management to the CEO supported by directors.

##### ***Relationships with related parties***

People First strongly believes in working in partnership in order to advance our objectives. We have a wide network of relationship and partnerships with other organisations in the public, private and third sectors. These relationships help us to deliver our services by providing information, support, funding, collaboration, ideas and challenge.

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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##### ***Major risks and management of those risks***

We have a Risk Management policy and Risk Matrix which are kept under regular review. Risks are identified, scored using our agreed tolerance and appetite levels and placed on our Risk Matrix under the headings of Governance, Operational, Financial, External and Compliance with law and regulation. Management of risk is firmly placed in our governance framework with mitigation being kept under review at the assigned level.

Our current main risks are around recruitment and retention of enough suitably skilled and experienced staff as well as the need to resecure current contracts.

##### ***Indemnity insurance***

The charitable company has purchased indemnity insurance during the year on behalf of the trustees.

#### **FINANCIAL INSTRUMENTS**

##### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk and cash flow risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of interest rates. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

##### ***Credit risk***

The charity's principal financial assets are bank balances and cash, and trade and other receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.



**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**TRUSTEES' REPORT INCORPORATING DIRECTORS' REPORT (CONTINUED)**

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**DISCLOSURE OF INFORMATION TO AUDITOR**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

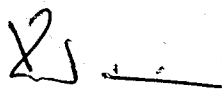
**REAPPOINTMENT OF AUDITOR**

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of David Allen as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

**Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 23 September 2022 and signed on its behalf by:



.....  
Mr P R Wiggins  
Company Secretary and Trustee

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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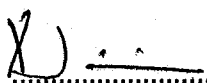
The trustees (who are also the directors of People First Independent Advocacy for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 23 September 2022 and signed on its behalf by:

  
.....

Mr P R Wiggins  
Company secretary and trustee

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PEOPLE FIRST INDEPENDENT ADVOCACY**

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##### **OPINION**

We have audited the financial statements of People First Independent Advocacy (the 'charity') for the year ended 31 March 2022, which comprise the Statement of financial activities, Balance sheet, Statement of cash flows, and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PEOPLE FIRST INDEPENDENT ADVOCACY (CONTINUED)**

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##### **OTHER INFORMATION**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report incorporating the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report incorporating the Directors' report has been prepared in accordance with applicable legal requirements.

##### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report incorporating the Directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

##### **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the Statement of Trustees' responsibilities [set out on page 8], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PEOPLE FIRST INDEPENDENT ADVOCACY (CONTINUED)**

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In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and Management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to the applicable laws and regulations; including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and Management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

We are not responsible for detecting fraud and preventing non-compliance and cannot be expected to detect all fraud and non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of irregularities including fraud rests with both the Trustees and Management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PEOPLE FIRST INDEPENDENT ADVOCACY (CONTINUED)**

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As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PEOPLE FIRST INDEPENDENT  
ADVOCACY (CONTINUED)**

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**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....  
ALISON WELTON (Senior Statutory Auditor)  
For and on behalf of  
David Allen  
Chartered Accountants & Statutory Auditor

Dalmar House  
Barras Lane Estate  
Dalston  
Carlisle  
CA5 7NY

Date: 23 September 2022

**PEOPLE FIRST INDEPENDENT ADVOCACY****COMPANY LIMITED BY GUARANTEE****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL  
RECOGNISED GAINS AND LOSSES)**

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies	3	139,196	211,607	350,803	86,769
Charitable activities	4	1,478,535	27,000	1,505,535	1,439,773
Other trading activities	5	-	-	-	11,107
Investment income	6	194	-	194	318
Other income	7	-	-	-	2,149
Total income		<u>1,617,925</u>	<u>238,607</u>	<u>1,856,532</u>	<u>1,540,116</u>
<b>Expenditure on:</b>					
Charitable activities	8	<u>(1,316,097)</u>	<u>(196,677)</u>	<u>(1,512,774)</u>	<u>(1,377,965)</u>
Total expenditure		<u>(1,316,097)</u>	<u>(196,677)</u>	<u>(1,512,774)</u>	<u>(1,377,965)</u>
Net income		301,828	41,930	343,758	162,151
Transfers between funds		<u>(1,465)</u>	<u>1,465</u>	-	-
Net movement in funds		300,363	43,395	343,758	162,151
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>777,897</u>	<u>40,936</u>	<u>818,833</u>	<u>656,682</u>
Total funds carried forward	19	<u>1,078,260</u>	<u>84,331</u>	<u>1,162,591</u>	<u>818,833</u>



**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL  
RECOGNISED GAINS AND LOSSES)**

	Note	Unrestricted £	Restricted £	Total 2021 £
<b>Income from:</b>				
Donations and legacies	3	-	86,769	86,769
Charitable activities	4	1,439,773	-	1,439,773
Other trading activities	5	11,107	-	11,107
Investment income	6	318	-	318
Other income	7	2,149	-	2,149
Total income		<u>1,453,347</u>	<u>86,769</u>	<u>1,540,116</u>
<b>Expenditure on:</b>				
Charitable activities	8	<u>(1,288,348)</u>	<u>(89,617)</u>	<u>(1,377,965)</u>
Total expenditure		<u>(1,288,348)</u>	<u>(89,617)</u>	<u>(1,377,965)</u>
Net income/(expenditure)		164,999	(2,848)	162,151
Transfers between funds		<u>4,841</u>	<u>(4,841)</u>	-
Net movement in funds		169,840	(7,689)	162,151
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>608,057</u>	<u>48,625</u>	<u>656,682</u>
Total funds carried forward	19	<u>777,897</u>	<u>40,936</u>	<u>818,833</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2021 are shown in note 19.

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**BALANCE SHEET AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	92,962	98,624
<b>Current assets</b>			
Debtors	15	678,084	197,692
Cash at bank and in hand		<u>1,013,129</u>	<u>738,688</u>
		1,691,213	936,380
<b>Creditors: Amounts falling due within one year</b>	16	<u>(621,584)</u>	<u>(216,171)</u>
<b>Net current assets</b>		<u>1,069,629</u>	<u>720,209</u>
<b>Net assets</b>		<u>1,162,591</u>	<u>818,833</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted	19	84,331	40,936
<b>Unrestricted income funds</b>			
Unrestricted		<u>1,078,260</u>	<u>777,897</u>
<b>Total funds</b>	19	<u>1,162,591</u>	<u>818,833</u>

The financial statements on pages 14 to 36 were approved by the trustees, and authorised for issue on 23 September 2022 and signed on their behalf by:



Mr S Corlett  
Trustee

Registration number: 05438407

**PEOPLE FIRST INDEPENDENT ADVOCACY****COMPANY LIMITED BY GUARANTEE****STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net cash income		343,758	162,151
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		38,061	66,961
Investment income	6	<u>(194)</u>	<u>(318)</u>
		381,625	228,794
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	15	(480,392)	33,327
Increase in creditors	16	<u>405,413</u>	<u>54,516</u>
Net cash flows from operating activities		<u>306,646</u>	<u>316,637</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	194	318
Purchase of tangible fixed assets	14	(32,399)	(30,175)
Sale of tangible fixed assets		<u>-</u>	<u>14,731</u>
Net cash flows from investing activities		<u>(32,205)</u>	<u>(15,126)</u>
Net increase in cash and cash equivalents		274,441	301,511
Cash and cash equivalents at 1 April		<u>738,688</u>	<u>437,177</u>
Cash and cash equivalents at 31 March		<u><u>1,013,129</u></u>	<u><u>738,688</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**

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##### **1 CHARITY STATUS**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

People First Conference Centre  
Milbourne Street  
Carlisle  
CA2 5XB

These financial statements were authorised for issue by the trustees on 23 September 2022.

##### **2 ACCOUNTING POLICIES**

###### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

###### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

###### **Basis of preparation**

People First Independent Advocacy meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**2 ACCOUNTING POLICIES (CONTINUED)**

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

**Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Other trading activities***

Income from other trading activities is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

***Investment income***

Interest on funds held on deposit are included when receivable and the amount can be measured reliably by the charitable company, this is normally upon notification of the interest paid or payable by the bank.

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

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## **2 ACCOUNTING POLICIES (CONTINUED)**

### ***Other income***

Other income is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### **Governance costs**

Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

## **PEOPLE FIRST INDEPENDENT ADVOCACY**

### **COMPANY LIMITED BY GUARANTEE**

#### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

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## **2 ACCOUNTING POLICIES (CONTINUED)**

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £200.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures, fittings and equipment	25% straight line and 15% reducing balance
Motor vehicles	15% reducing balance
Property improvements - Bistro	straight line over remaining life of leasehold lease
Equipment - Bistro	20% straight line

### **Debtors**

Trade debtors and other debtors are measured at their recoverable amounts. Prepayments are calculated as amounts paid during the financial year, but which relate to a future financial period. Accrued income is recognised where the entity is entitled to the income in the financial year, but the receipt does not occur until a future financial year.

### **Cash and cash equivalents**

Includes all cash held and in bank current and deposit accounts.

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**2 ACCOUNTING POLICIES (CONTINUED)**

**Creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Accruals are calculated as amounts relating to the financial year, but which are paid for after the year end. Deferred income includes amounts received in the financial year for income relating to future financial periods.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Operating leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

**Pensions and other post retirement obligations**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Outstanding pension contributions at the balance sheet date are included within other creditors.



**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

---

**2 ACCOUNTING POLICIES (CONTINUED)**

**Employee benefits**

Termination benefits are recognised as an expense in the Statement of Financial Activities immediately. Termination benefits are recognised as a liability and expense only when the charitable company is demonstrably committed either to terminate the employment of an employee or group of employees before the normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

Termination benefits are measured at the best estimate of the expenditure that would be required to settle the obligation at the reporting date. In the case of an offer made to encourage voluntary redundancy, measurement is based on the number of employees expected to accept the offer. When termination benefits are due more than 12 months after the end of the reporting period, they shall be measure at their discounted present value.

**Financial instruments**

***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**3 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE**

	Unrestricted	Restricted	Total	Total
	General	funds	2022	2021
	£	£	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	139,196	-	139,196	-
Barclays 100x100 Community Relief Funding	-	89,606	89,606	11,114
Grants, including capital grants;				
Children in Need - Talk active	-	24,929	24,929	40,220
Children in Need - Next steps	-	75,072	75,072	4,435
Children in need - Journies	-	22,000	22,000	-
Other grants receivable	-	-	-	31,000
	<u>139,196</u>	<u>211,607</u>	<u>350,803</u>	<u>86,769</u>

**4 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted		Total	Total
	funds	Restricted	2022	2021
	General	£	£	£
	£			
Income receivable	<u>1,478,535</u>	<u>27,000</u>	<u>1,505,535</u>	<u>1,439,773</u>

**5 INCOME FROM OTHER TRADING ACTIVITIES**

	Total	Total
	2022	2021
	£	£
Rent receivable, room hire and refreshments	<u>-</u>	<u>11,107</u>

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**6 INVESTMENT INCOME**

	Unrestricted funds		
	General	Total	Total
	£	2022	2021
		£	£
Interest on cash deposits	<u>194</u>	<u>194</u>	<u>318</u>

**7 OTHER INCOME**

	Total	Total
	2022	2021
	£	£
Coronavirus Job Retention Scheme income	<u>-</u>	<u>2,149</u>

**8 EXPENDITURE ON CHARITABLE ACTIVITIES**

	Activity undertaken directly	Activity support costs	Total	Total
	£	£	2022	2021
			£	£
Charitable activities	<u>1,384,522</u>	<u>128,252</u>	<u>1,512,774</u>	<u>1,377,965</u>

**9 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS**

**SUPPORT COSTS ALLOCATED TO CHARITABLE ACTIVITIES**

	Administration costs	Total	Total
	£	2022	2021
		£	£
Support costs	<u>128,252</u>	<u>128,252</u>	<u>118,379</u>

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**9 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS (CONTINUED)**

**GOVERNANCE COSTS**

	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>
Accountancy fees	3,307	3,307
Auditor's fees	3,528	3,528
	<u>6,835</u>	<u>6,835</u>
	<b>Unrestricted funds General £</b>	<b>Total 2021 £</b>
Accountancy fees	2,490	2,490
Auditor's fees	3,360	3,360
	<u>5,850</u>	<u>5,850</u>

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**10 NET INCOMING/OUTGOING RESOURCES**

Net incoming resources for the year include:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Operating leases - other assets	49,659	56,368
Audit fees	3,360	3,360
Other non-audit services	3,187	2,490
Depreciation of fixed assets	<u>38,506</u>	<u>66,961</u>

**11 TRUSTEES REMUNERATION AND EXPENSES**

During the year the charity made the following transactions with trustees:

**Miss Louise Townson**

Miss Louise Townson received remuneration of £1,040 (2021: £1,191) during the year.

Miss Louise Townson completes work as an independent expert by experience to help in delivering independent reviews externally.

**Mrs Helen Horne (Deceased 9 July 2021)**

Mrs Helen Horne received remuneration of £nil (2021: £4,000) during the year.

Mrs Helen Horne was the chair of Healthwatch and received a Honorarium for this as agreed by its independent board.

Total expenses of £586 were reimbursed to three trustees during the year (2021: £nil) in respect of travel and subsistence.

No trustees have received any other benefits from the charity during the year.

## PEOPLE FIRST INDEPENDENT ADVOCACY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

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##### 12 STAFF COSTS

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	1,049,518	876,462
Social security costs	87,115	62,578
Pension costs	49,806	46,997
	<u>1,186,439</u>	<u>986,037</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of staff	<u>66</u>	<u>59</u>

42 (2021 - 49) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £49,806 (2021 - £46,977).

During the year, the charity made redundancy and/or termination payments which totalled £16,238 (2021 - Nil).

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£60,001 - £70,000	-	1
£70,001 - £80,000.	<u>1</u>	<u>-</u>

The total employee benefits of the key management personnel of the charity were £251,685 (2021 - £296,654).

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**13 TAXATION**

The charity is a registered charity and is therefore exempt from taxation.

**14 TANGIBLE FIXED ASSETS**

	<b>Property improvements - Bistro £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Equipment - Bistro £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2021	38,225	375,061	31,034	444,320
Additions	-	1,546	30,853	32,399
At 31 March 2022	<u>38,225</u>	<u>376,607</u>	<u>61,887</u>	<u>476,719</u>
<b>Depreciation</b>				
At 1 April 2021	8,994	324,288	12,414	345,696
Charge for the year	<u>4,497</u>	<u>25,503</u>	<u>8,061</u>	<u>38,061</u>
At 31 March 2022	<u>13,491</u>	<u>349,791</u>	<u>20,475</u>	<u>383,757</u>
<b>Net book value</b>				
At 31 March 2022	<u>24,734</u>	<u>26,816</u>	<u>41,412</u>	<u>92,962</u>
At 31 March 2021	<u>29,231</u>	<u>50,773</u>	<u>18,620</u>	<u>98,624</u>

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**15 DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	612,598	130,749
Prepayments and accrued income	65,486	66,349
Other debtors	-	594
	<u>678,084</u>	<u>197,692</u>

**16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	93,009	20,523
Other taxation and social security	33,187	25,269
Other creditors	97,506	11,243
Accruals and deferred income	<u>397,882</u>	<u>159,136</u>
	<u>621,584</u>	<u>216,171</u>

**Deferred Income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April 2021	143,330	31,215
Resources deferred in the period	392,889	143,330
Amounts released from previous periods	<u>(143,330)</u>	<u>(31,215)</u>
Deferred income at year end	<u>392,889</u>	<u>143,330</u>

At the balance sheet date, the charity held grants and funds received in advance relating to the next financial year which amounted to £392,889.



**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**17 OBLIGATIONS UNDER LEASES AND HIRE PURCHASE CONTRACTS**

**OPERATING LEASE COMMITMENTS**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Land and buildings</b>		
Within one year	68,642	68,000
Between one and five years	223,243	229,750
After five years	41,250	137,500
	<u>333,135</u>	<u>435,250</u>

**Operating leases - lessor**

The total of future minimum lease payments is as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Land and buildings</b>		
Within one year	-	7,182

**18 PENSION**

**Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £49,806 (2021 - £46,997).

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**19 FUNDS**

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted</b>					
<i>General</i>					
General Funds	428,207	1,617,925	(1,316,097)	48,225	778,260
<i>Designated</i>					
Property costs	300,000	-	-	-	300,000
Development Director	49,690	-	-	(49,690)	-
	<u>349,690</u>	<u>-</u>	<u>-</u>	<u>(49,690)</u>	<u>300,000</u>
<b>Total Unrestricted</b>	<u>777,897</u>	<u>1,617,925</u>	<u>(1,316,097)</u>	<u>(1,465)</u>	<u>1,078,260</u>
<b>Restricted</b>					
Children in Need - Journeys	-	22,000	(728)	-	21,272
Dreamscheme	171	-	(85)	-	86
Cumbria Community Foundation - Brian and Ann Clark Fund	2,004	-	(668)	-	1,336
Savoy Educational Trust	2,734	-	(884)	-	1,850
Funding for Bistro	20,281	-	(5,986)	-	14,295
Children in Need - Talk Active	8,197	24,929	(34,591)	1,465	-
Children in Need - Next Steps	-	75,072	(34,229)	-	40,843
Cumbria Community Foundation - Virtual groups	7,349	-	(2,700)	-	4,649
DeviceDotNow	200	-	(200)	-	-
Barclays 100x100	-	89,606	(89,606)	-	-
Lancashire and South Cumbria NHS Foundation Trust	-	10,000	(10,000)	-	-
Lancashire and South Cumbria Engagement	-	17,000	(17,000)	-	-
	<u>40,936</u>	<u>238,607</u>	<u>(196,677)</u>	<u>1,465</u>	<u>84,331</u>
<b>Total restricted</b>	<u>40,936</u>	<u>238,607</u>	<u>(196,677)</u>	<u>1,465</u>	<u>84,331</u>
<b>Total funds</b>	<u>818,833</u>	<u>1,856,532</u>	<u>(1,512,774)</u>	<u>-</u>	<u>1,162,591</u>

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

**19 FUNDS (CONTINUED)**

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	608,057	1,453,347	(1,288,348)	(344,849)	428,207
<i>Designated</i>					
Property costs	-	-	-	300,000	300,000
Development Director	-	-	-	49,690	49,690
	-	-	-	349,690	349,690
<b>Total unrestricted funds</b>	<b>608,057</b>	<b>1,453,347</b>	<b>(1,288,348)</b>	<b>4,841</b>	<b>777,897</b>
<b>Restricted</b>					
Dreamscheme	255	-	(84)	-	171
Cumbria Community Foundation - Brian and Ann Clark Fund	5,985	-	(3,981)	-	2,004
Roselands Trust	2,500	-	(2,500)	-	-
Savoy Educational Trust	3,617	-	(883)	-	2,734
Dobies	-	500	(500)	-	-
Vinci UK Foundation	10,000	-	(10,000)	-	-
Funding for Bistro	26,268	-	(5,987)	-	20,281
Children in Need - Talk Active	-	40,219	(32,022)	-	8,197
Children in Need - Next Steps	-	4,436	(4,436)	-	-
Cumbria Community Foundation - Virtual groups	-	10,000	(2,651)	-	7,349
DeviceDotNow	-	600	(400)	-	200
Discharge Pathways	-	9,900	(5,059)	(4,841)	-
Barclays 100x100	-	11,114	(11,114)	-	-
Cumbria Community Foundation - KPC	-	10,000	(10,000)	-	-
<b>Total restricted funds</b>	<b>48,625</b>	<b>86,769</b>	<b>(89,617)</b>	<b>(4,841)</b>	<b>40,936</b>
<b>Total funds</b>	<b>656,682</b>	<b>1,540,116</b>	<b>(1,377,965)</b>	<b>-</b>	<b>818,833</b>

**PEOPLE FIRST INDEPENDENT ADVOCACY**

**COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)**

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**19 FUNDS (CONTINUED)**

The specific purposes for which the funds are to be applied are as follows:

Barclays 100x100 provided funding to UK charities to help deliver impactful support to vulnerable people and communities impacted by COVID-19 and to alleviate the associated social and economic hardship caused by the crisis.

Children in Need provided funding for the Young People First Talk Active project. This project will work with young people with learning difficulties to access a range of creative and recreational activities afterschool, on weekends and holidays.

Children in Need provided funding for the Next steps project. This project will deliver support for learning disabled children and young people in North and West Cumbria, who have become anxious and isolated due to Covid-19. This will improve their online technology skills, confidence and sense of belonging.

Children in Need provided funding for the Journies project. This project will deliver activities and support for young people with learning difficulties and/or autism in West Cumbria to transition through the pandemic, school and employment, leading to improved resilience, self-awareness and self-expression.

Cumbria Community Foundation provided funding for Discharge Pathways. This supported the charity to respond to referrals received through the Hospital Pathway Zero project then through the Health and Welfare Telephone Support Service. The grant has supported people to be discharged from hospital safely and to access other services.

Cumbria Community Foundation provided funding for staff and equipment costs for Virtual Self-Advocacy Groups. The grant enabled the charity to launch the Keeping People Connected project, meaning they were able to support vulnerable people throughout the pandemic with a telephone advice and support service.

## PEOPLE FIRST INDEPENDENT ADVOCACY

### COMPANY LIMITED BY GUARANTEE

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

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##### 19 FUNDS (CONTINUED)

DeviceDotNow provided the charity with a connectivity grant which is to be used to support 10 people in purchasing mobile credit and data packages.

The Brian and Ann Clark fund provided funding for the hospitality academy garden.

The Roselands Trust provided funding for training and assistance with self advocacy.

The Savoy Educational Trust provided funding for the purchase of a coffee machine for the bistro.

Dreamscheme provided funding towards a camera for learners to use.

The Lancashire and South Cumbria NHS Foundation Trust provided funding for the development of all-age system strategies for Mental Health, Learning Disabilities and autism.

The Lancashire and South Cumbria Engagement provided funding for the NHS on Emergency Dept winter planning.

Vinci UK foundation initially provided funding for the hospitality staff breakaway room. These funds have been re-allocated to deliver Virtual Self Advocacy Groups and a Buddy system for people with learning difficulties across Cumbria. This re-allocation was agreed by the grant funders.

Francis Scott foundation, Awards for All and the Cumberland Building Society all provided capital funding for the bistro and equipment for the bistro.

##### 20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General	Designated	Restricted	Total funds at 31 March 2022
	£	£	£	£
Tangible fixed assets	74,962	-	18,000	92,962
Current assets	1,324,882	300,000	66,331	1,691,213
Current liabilities	(621,584)	-	-	(621,584)
Total net assets	<u>778,260</u>	<u>300,000</u>	<u>84,331</u>	<u>1,162,591</u>

**PEOPLE FIRST INDEPENDENT ADVOCACY****COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
(CONTINUED)****20 ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)**

	General	Designated	Restricted	Total funds at 31 March 2021
	£	£	£	£
Tangible fixed assets	70,769	-	27,855	98,624
Current assets	573,609	349,690	13,081	936,380
Current liabilities	(216,171)	-	-	(216,171)
Total net assets	<u>428,207</u>	<u>349,690</u>	<u>40,936</u>	<u>818,833</u>

**21 ANALYSIS OF NET FUNDS**

	At 1 April 2021	Financing cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	<u>738,688</u>	<u>274,441</u>	<u>1,013,129</u>
Net debt	<u>738,688</u>	<u>274,441</u>	<u>1,013,129</u>
	At 1 April 2020	Financing cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	<u>437,177</u>	<u>301,511</u>	<u>738,688</u>
Net debt	<u>437,177</u>	<u>301,511</u>	<u>738,688</u>

**22 RELATED PARTY TRANSACTIONS**

During the year the charity made the following related party transactions:

**People First Services**

People First Services (PFS) was incorporated and registered as a charity on 17 July 2019. The charity was setup as a foundation CIO where members are the trustees of People First Independent Advocacy (PFIA).

During the year there was £32 (2021: £nil) of recharges from PFS and £531,719 (2021: £170,175) recharged to PFS from PFIA. At the balance sheet date, £359,062 (2021: £5,471) was due from PFIA to PFS) was due from PFS to PFIA. This balance arises from recharges and amounts owed between entities.