

PATIENT INFORMATION FORUM

England & Wales · Charity number 1203984

Details

Status Registered

Legal form CIO

Registered 2023-07-14

Register [View on the Charity Commission register](#)

Contact

Address Hove Business Centre
Fonthill Road
Hove
East Sussex
BN3 6HA

Phone 0204 538 4968

Email info@pifonline.org.uk

Website www.pifonline.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE FOR THE PUBLIC BENEFIT:(1) TO ADVANCE HEALTH IN PARTICULAR BUT NOT EXCLUSIVELY BY: (I) SETTING HIGH STANDARDS FOR HEALTH INFORMATION FOR THE PUBLIC AND PATIENTS TO USE; (II) PROVIDING GUIDANCE, TRAINING AND SUPPORT TO HEALTH PROFESSIONALS AND OTHERS PRODUCING HIGH QUALITY HEALTH INFORMATION; AND PROMOTING AWARENESS OF HIGH STANDARDS FOR HEALTH INFORMATION AMONG PATIENTS AND THE PUBLIC.

Activities: PIF is the national membership body for people working in health information and support. PIF's activities include the operation of the PIF TICK, the Quality Mark for Health Information, the development of best practice guidance in health information, the provision of accredited training and demonstration projects to ensure equitable access to health information.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£445,442	£416,496	-	-

Trustees

Name	Role	Appointed
Sue Farrington	Chair	2023-06-15
Anne Ballard		2023-06-15
Fiona MacDonagh		2026-04-02
Jacquie White		2023-06-15
Muiz Agbaje		2026-04-02

PATIENT INFORMATION FORUM

England & Wales - Charity number 1203984

Accounts

Charity registration number 1203984

PATIENT INFORMATION FORUM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2024

PATIENT INFORMATION FORUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Sue Farrington - Chair Graham John Parker Anne Ballard Jacquie White
Charity number	1203984
Senior management	Sophie Randall - Director
Registered office	Patient Information Forum Ltd 483 Green Lanes London N13 4BS
Independent examiner	Samir Shah FCA, ATII Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA
Bankers	The Cooperative Bank PO Box 50, Delf House Southway, Skelmersdale WN8 6WT
Website	www.pifonline.org.uk

PATIENT INFORMATION FORUM

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PATIENT INFORMATION FORUM

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the period ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, 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)" (effective 1 January 2019).

Objectives and activities

The Patient Information Forum (PIF) is the independent membership body for people working in health information and support. We are the independent voice of UK health information. PIF runs the only quality mark for print and digital health information – the PIF TICK.

Our charitable objects

Our charitable objects focus our activity on public benefit via supportive member services. Our objects are to advance health by:

- setting high standards for health information for the public and patients to use;
- providing guidance, training and support to health professionals and others producing high quality health information; and
- promoting awareness of high standards for health information among patients and the public.

Our vision

Everyone has access to personalised health information and support to enable them to make informed decisions about their health, wellbeing and care.

Our strategic aims

Quality: PIF sets standards for quality health information, certifies trusted health information producers and raises public awareness of credible health information.

Expertise: PIF enhances the expertise of people working in the field of health information.

Integration: PIF campaigns for quality health information and support to be an integral part of the patient journey.

Inclusion: PIF advocates for health information to be available to all, meeting health and digital literacy, accessibility and cultural needs.

Our strategic aims support our objects

Activity is delivered under each strategic aim, this includes the operation of the PIF TICK certification scheme for health information, the provision of training and expert guidance on the production of health information, the delivery of demonstration projects and the operation of a public facing website to promote the PIF TICK and trusted sources of information to the public. In this period, membership of the Patient Information Forum continued to grow and we invested in our website to support the needs of our growing membership.

Achievements and performance

Quality - We advance health by setting high standards for health information for the public and patients to use.

In 2023-24 the PIF TICK continued to grow with 137 organisations certified as Trusted Information Creators by the end of 2024.

In 2024, we carried out a major review of the PIF TICK criteria, led by our independent steering group. The review was prompted by the rapid development and deployment of artificial intelligence tools and the growing recognition of the need for translated health information. New criteria were added on these topics and other criteria amended.

The new criteria were launched in October 2024. This ensured our standards for health information remain up to date and meet the challenges of the rapidly changing technological environment.

PATIENT INFORMATION FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

In September 2023, YouTube opened its UK Health Shelf of trusted sources of information. We worked with the Academy of Medical Royal Colleges to define the standards for the Health Shelf. The AoMRC endorsed the PIF TICK in the published content standard.

In March 2024, we opened PIF TICK certification to individual content creators, after a successful pilot scheme. Expanding the scheme to individual content creators makes it easier for the public to identify trusted sources of information on social media.

In October 2024, NHS England included the PIF TICK website in its Health Literacy Toolkit for public libraries. This is designed to support librarians to connect the public with trusted health information.

We commissioned Ipsos to carry out research on access to health information in June 2024 and published the findings in November 2024. This found:

- 1 in 5 people with a life long condition had not received any information from the NHS since diagnosis.
- 1 in 2 people struggle to find information they can trust online.
- 1 in 10 people had been impacted by health misinformation, rising to 1 in 5 for ethnic minorities.
- 2 in 3 supported verification of health information, and
- 1 in 10 young adults were aware of PIF TICK.

This data formed the backbone of our response to the consultation on the NHS 10 year plan launched by the new Government. We advocated for better signposting of PIF TICK certified sources of information from NHS services and digital products.

Expertise - We advance health by providing guidance, training and support to health professionals and others producing high quality health information.

In the period, we delivered 12 training workshops attended by 171 trainees. We also developed bespoke in house training and e-learning programmes for a range of organisations in our membership. PIF's training is CPD certified.

We delivered 16 free hot topic webinars and events attended by more than 1300 members. These covered diverse topics including AI, translating health information, health inequalities and developing trauma informed content.

In addition, we published a position statement on the use of AI in Health Information and a Framework for Policy Development on the use of AI. We also published a report on Digital Health Portals for the Health Foundation in partnership with the Professional Records Standards Body. Finally, we published Knowledge is Power, the report of the research commissioned from Ipsos.

In the period, PIF published new best practice guidance on working with medical reviewers and a health literacy checklist for information producers. We also updated the following resources to ensure our guidance represents emerging best practice.

- Communicating benefits risks and uncertainties
- Using plain language in health information
- Accessibility matters
- Inclusive language matters
- Translating health information
- Translated health information matters

The Ask the Membership service, which allows PIF members to seek advice from each other, was used 54 times.

PATIENT INFORMATION FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

Integration and inclusion - promoting awareness of high standards for health information among patients and the public.

The PIF TICK website is our principal means of communicating with the public and professionals, signposting health information. The site is updated monthly with news stories and new certifications added to the live directory of Trusted Information Creators. During the period traffic to the website increased steadily.

A PDF Directory of Trusted Information Creators is published twice a year, in February and September.

The PIF TICK website also includes helpful public advice on how to find trusted information and spot misinformation. In this period two new resources were added on Finding trusted health information on social media and AI and health information.

We relaunched the PIF YouTube channel <https://www.youtube.com/@PIF-PatientInformationForum> and added three new videos to help people watch out for misinformation. Our channel also signposts Certified PIF TICK individual creators with large followings.

In early 2024, we were commissioned by the Sussex Maternity System to co-produce new health information to tackle inequity in maternal outcomes. We worked closely with local community and voluntary sector groups to identify the information needs of women from diverse backgrounds and communities. The result was the production of 10 new easy read resources and accompanying short YouTube videos on maternity care. These resources were translated into 10 languages. We worked closely with the community groups to ensure the information reached those that needed it most.

In July 2024, we ran our first Health Inequalities Week. Events covered the role of information in tackling inequalities in maternity and cancer care, health literacy and digital inclusion, and disability language in content design.

In September, as part of a coalition of charities, we launched a report calling for a fairer deal for charities and people with lived experience taking part in partnership work to support patient and public involvement activity.

In November, the report of our Ipsos research, Knowledge is Power, demonstrated people's need for health information to manage their health and wellbeing.

In December, our response to the NHS plan used this evidence to call for credible health information to be embedded into patient pathways to support the three proposed shifts from sickness to prevention, analogue to digital and hospital to community.

Public benefit statement

In shaping our objectives for the period and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public Benefit: Running a Charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

Financial review

The financial results for the year are set out in the Statements of Financial Activities. The charity recorded a net surplus of £28,946. The financial position at the year end revealed by the Balance Sheet shows net current assets or working capital of £24,375.

PATIENT INFORMATION FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

Reserves policy

The trustees consider it prudent to maintain an adequate level of unrestricted reserves to cover the charity's contractual commitments and provide sufficient working capital and have set this at minimum of three months expenditure. The current level of funding is adequate to support the continuation of the charity in the medium term.

The reserves held in unrestricted funds, which have not been designated or invested in fixed assets, on 31 December 2024 were £24,375.

The Trustees consider that the Charity's reserves will enhance the services provided and provide financial security for the future.

By the end of 2025 we aim to meet the level of reserves set in our reserves policy.

Principal Funding Sources

In the period our principal funding sources were:

Partnership and memberships
PIF TICK certification
Training
Projects

Investment powers and policy

The trustees have considered the most appropriate policy for investing surplus funds and have found that bank deposit accounts provide the appropriate combination of security, accessibility and income growth.

Plans for future periods

The trustees plan a strategy review in early 2025 to ensure PIF's work plan delivers the CIO's vision within the new NHS structure and the rapidly changing technological environment.

The 2025 workplan focuses on further expansion of the PIF TICK, tackling misinformation and health inequality, supporting the expertise of members and developing a sustainable organisation.

Structure, governance and management

Governing document

The organisation is a Charitable Incorporated Organisation (CIO), established in 2023 and registered as a charity with the Charity Commission on 14 July 2023 under registration number 1203984. The organisation is governed by a constitution based upon the Charity Commission model documentation, which sets out the objects and powers of the charity and governs the actions of the trustees.

Recruitment and appointment of Trustees

The Trustees of the organisation are also the charity trustees for the purposes of charity law. The Constitution stipulates that the power to appoint new Trustees rests with the existing Trustees.

The Constitution stipulates that there shall be no less than four Trustees at any one time. Every appointed Trustee must be appointed for a term of four years and a Trustee may not serve for more than three consecutive terms.

The Board of Trustees have power to appoint additional Trustees as it considers fit to do so.

Organisation Structure

The Board of Trustees administers the charity. The Board meets approximately every quarter to review the affairs of the charity and to consider the financial position. To facilitate activities, the Board has delegated authority, within terms of delegation approved by the trustees, for operational matters including financial, employment and other related activities. All decisions relating to strategy and policy are made by the Board of Trustees.

PATIENT INFORMATION FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

Trustee induction and training

The trustees maintain a good working knowledge of charity governance and best practice by regular reading of charity press articles and guidance produced by the Charity Commission and other Government and voluntary organisation advisory websites. New trustees are given copies of previous minutes and attend an induction session given by an experienced trustee.

Trustees' remuneration

No Trustee received any remuneration in the period arising from services as a Trustee.

The role and contribution of volunteers

PIF has a volunteer Advisory Group and a volunteer Steering Group to provide scrutiny of the PIF TICK.

Risk and risk management

The Trustees have identified whether there are any major risks to which the CIO may be exposed and believe that the systems in place are adequate to mitigate those risks.

Related parties

The charity received a donation of £60,075 from connected company Patient Information Forum Limited during the period.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

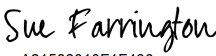
PATIENT INFORMATION FORUM

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

The trustees are responsible for the maintenance and integrity of the charity and the financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

The Trustees' report was approved by the Board of Trustees and signed on its behalf by:

DocuSigned by:

A21582010F1F436...
Sue Farrington
Chair

5 August 2025

PATIENT INFORMATION FORUM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PATIENT INFORMATION FORUM

I report to the trustees on my examination of the financial statements of Patient Information Forum (the charity) for the period ended 31 December 2024.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

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 ICAEW, 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.

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.

Signed by:



BFA6442682BF4CE...

Samir Shah FCA, ATII

Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Dated: 5 August 2025

PATIENT INFORMATION FORUM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 14/07/2023 to 31/12/2024 £	Total 14/07/2023 to 31/12/2024 £
<u>Income from:</u>			
Donations and legacies	3	60,075	60,075
Charitable activities	4	385,342	385,342
Investments	5	25	25
		<hr/>	<hr/>
Total income		445,442	445,442
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	6	13,508	13,508
Charitable activities	7	402,988	402,988
		<hr/>	<hr/>
Total expenditure		416,496	416,496
		<hr/>	<hr/>
Net movement in funds		28,946	28,946
		<hr/>	<hr/>
Fund balances at 31 December 2024		28,946	28,946
		<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

PATIENT INFORMATION FORUM

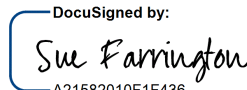
BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£
Fixed assets			
Tangible assets	12		4,571
Current assets			
Debtors	13	46,157	
Cash at bank and in hand		89,678	
		135,835	
Creditors: amounts falling due within one year	14	(111,460)	
Net current assets			24,375
Total assets less current liabilities			28,946
Income funds			
Unrestricted funds			28,946
			28,946

The notes on pages 10 to 19 form part of these financial statements.

The financial statements were approved by the Trustees on 5 August 2025 and signed on its behalf by:

DocuSigned by:

 A21582010F1F436...
Sue Farrington
 Chair

PATIENT INFORMATION FORUM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Patient Information Forum is a charitable incorporated organisation (CIO) registered as a charity with the Charity Commission on 14 July 2023 (Charity no. 1203984). The charity is established under a written constitution that specifies the objects and powers of the charity and is also governed under this constitution.

1.1 Reporting period

The accounts are prepared for the period 14 July 2023 to 31 December 2024 and are the first set of accounts of the charity.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's foundation, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

The Charity's Financial Statements show surplus of £28,946 for the period and free reserves of £24,375. The Trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

All income is included in the statement of financial activities when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the statement of financial activities when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related. Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

PATIENT INFORMATION FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Capital grants for the purchase of fixed assets are credited to restricted incoming resources on the earlier date of when they are received or receivable. Depreciation on the related fixed assets is charged against the restricted fund.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

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.

Charitable income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract, in the form of PIF Tick income, project income, events income or services income.

Membership fees

Membership fees credited to income on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Investment income

Investment income is included when receivable.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

- a) Cost of raising funds comprises the cost of raising income and their associated support costs.
- b) Expenditure on charitable activities include expenditure associated with the main objectives of the charity and include both direct costs and their associated support costs.

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

Allocation of support costs

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity. These costs have been allocated between cost of raising funds and expenditure on charitable activities. All the general support and governance costs have been apportioned to the various charitable activities on the basis of direct costs allocated to each activity

PATIENT INFORMATION FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.7 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. The cost of minor additions or those costing less than £500 are not capitalised.

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:

Software	20% on cost
IT Equipment	33% on cost

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.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.10 Taxation

The charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.11 Creditors and Provisions

Creditors and Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.12 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

PATIENT INFORMATION FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.13 Pension

The charity operates a defined contribution pension scheme on behalf of its employees. Contributions are charged to the Statement of Financial Activities in the period in which they are payable.

1.14 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.15 Cash flow statement

The Charity qualifies as a small Charity and advantage has been taken of the exemption provided by SORP(FRS 102) not to prepare a cash flow statement.

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.

3 Donations and legacies

	Unrestricted funds	Total 14/07/2023 to 31/12/2024
	£	£
Donations and legacies		
Patient Information Forum Ltd	60,075	60,075
	<u>60,075</u>	<u>60,075</u>
	<u><u>60,075</u></u>	<u><u>60,075</u></u>

PATIENT INFORMATION FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

4 Charitable activities

	Unrestricted Funds	Total 14/07/2023 to 31/12/2024
	£	£
PIF Tick Income	170,810	170,810
Project Income	60,906	60,906
Partnership and memberships income	81,032	81,032
Events Income	58,336	58,336
Services Income	14,258	14,258
	<u>385,342</u>	<u>385,342</u>

5 Investments

	Unrestricted funds	Total 14/07/2023 to 31/12/2024
	£	£
Bank interest	25	25
	<u>25</u>	<u>25</u>

6 Raising funds

	Unrestricted funds	Total 14/07/2023 to 31/12/2024
	£	
Staff costs	11,329	11,329
Support costs	1,645	2,179
Governance Costs	534	534
	<u>13,508</u>	<u>13,508</u>

PATIENT INFORMATION FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

7 Charitable activities

	Charitable activities	Total
	£	14/07/2023 to 31/12/2024 £
Staff costs	133,022	133,022
Subcontractor Costs	104,818	104,818
Events Costs	9,930	9,930
Projects Costs	50,016	50,016
Services Costs	1,550	1,550
Website and IT Costs	38,656	38,656
	<u>337,992</u>	<u>337,992</u>
Share of support costs (see note 8)	49,075	49,075
Share of governance costs (see note 8)	15,921	15,921
	<u>402,988</u>	<u>402,988</u>
Analysis by fund		
Unrestricted funds	402,988	402,988
	<u>402,988</u>	<u>402,988</u>

PATIENT INFORMATION FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

8 Support costs

	Support costs	Governance costs	Total 14/07/2023 to 31/12/2024 £
	£	£	£
Staff costs	22,662	11,329	33,991
Subcontractor Costs	4,557	-	4,557
Staff recruitment, welfare and training costs	1,935	-	1,935
Depreciation	2,322	-	2,322
Advertising and marketing	1,179	-	1,179
Subscriptions	1,125	-	1,125
Communication and IT costs	2,248	-	2,248
Miscellaneous expenses	1,307	-	1,307
Insurance	719	-	719
Printing, postage and stationery	75	-	75
Bank charges	795	-	795
Bookkeeping	6,617	-	6,617
Trustees and board meeting expenses	-	2,286	2,286
Travel and accommodation	5,179	-	5,179
Independent Examiner's Fees	-	2,840	2,840
	<u>50,720</u>	<u>16,455</u>	<u>67,175</u>
Analysed between			
Fundraising	1,645	534	2,179
Charitable activities	49,075	15,921	64,996
	<u>50,720</u>	<u>16,455</u>	<u>67,175</u>

9 Net movement in funds

**For the period from
14/07/2023 to 31/12/2024**

	£
Net movement in funds is stated after charging/(crediting)	
Depreciation of owned tangible fixed assets	2,322
<u>Independent examiner's fees:</u>	
Independent examination	2,200
Other fees	640
	<u>2,840</u>

10 Trustees

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

PATIENT INFORMATION FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

11 Employees

The average monthly number of employees during the period was:

	2024 Number
Direct charitable work	3
Administration and support	1
	<u>4</u>

Employment costs

	2024 £
Wages and salaries	166,107
Social security costs	8,144
Pension costs	4,090
Subcontractor costs	109,375
	<u>287,716</u>

The key management personnel of the charity comprise of the Director. The total employee benefits of the key management personnel of the charity for the reporting period were £78,024.

There were no employees whose annual remuneration was more than £60,000 during the reporting period.

12 Tangible fixed assets

	Software £	IT Equipment £	Total £
Cost			
Transfer from PIF Ltd	5,500	847	6,347
Additions	-	3,198	3,198
	<u>5,500</u>	<u>4,045</u>	<u>9,545</u>
At 31 December 2024	5,500	4,045	9,545
Depreciation and impairment			
Transfer from PIF Ltd	2,200	452	2,652
Depreciation charged in the period	1,100	1,222	2,322
	<u>3,300</u>	<u>1,674</u>	<u>4,974</u>
At 31 December 2024	3,300	1,674	4,974
Carrying amount			
At 31 December 2024	<u>2,200</u>	<u>2,371</u>	<u>4,571</u>

PATIENT INFORMATION FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2024

13 Debtors

	2024
	£
Amounts falling due within one year:	
Trade debtors	39,899
Accrued income	135
Prepayments	6,123
	<u>46,157</u>

14 Creditors: amounts falling due within one year

	Notes	2024
		£
Taxation and social security		20,602
Deferred income	15	83,728
Trade creditors		2,416
Other creditors		2,210
Accruals		2,504
		<u>111,460</u>

15 Deferred income

Deferred income is included in the financial statements as follows:

	2024
	£
Movements in the period:	
Deferred income at 14 July 2023	-
Resources deferred in the period	83,728
	<u>83,728</u>
Deferred income at 31 December 2024	<u>83,728</u>

Deferred income of £83,728 represents income deferred towards NHS England £8,300, Writing Health Information £1,913, Evaluation Impact £675, Digital Notts £9,895, Abbvie £10,000 and Membership fees £52,944.

16 Analysis of net assets between funds

	Unrestricted funds	Total 2024
	£	£
Fund balances at 31 December 2024 are represented by:		
Tangible assets	4,571	4,571
Current assets/(liabilities)	24,375	24,375
	<u>28,946</u>	<u>28,946</u>

PATIENT INFORMATION FORUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE PERIOD ENDED 31 DECEMBER 2024***

17 Pension

The pension cost charge represents contributions payable by the charity to the fund and amounted to £4,090. Contributions totalling £634 were payable to the fund at the period end and are included in other creditors.

18 Related party transactions

During the year the charity received £60,075 from connected company PIF Ltd as gift aid donations.