

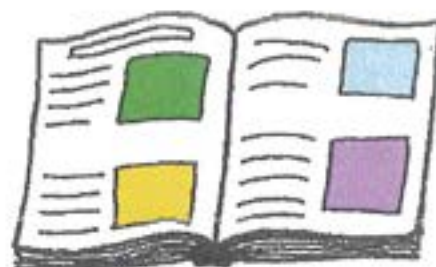
People First

a voice for people with learning difficulties

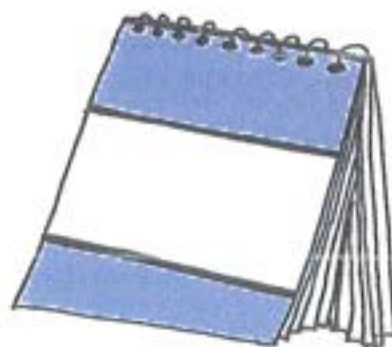
People First (Self-Advocacy)

A charity and a company limited by guarantee








Annual Report and Financial Statements



For the Year Ended
31 March 2015



Charity number 1057354
Company number 03134827

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**The Management Committee presents its report
and audited financial statements for the year
ended 31 March 2015.**

Letter from the chair

Dear Members,

This year has been a very busy year for People First in many ways and I would like to give just a few highlights of the year and what has been achieved and what future plans have come out of this:



We have carried out a very successful piece of research together with People's Choice at Barnet Centre for Independent Living. This research has shown the unfair impact that cuts and changes to services and benefits are having on people with learning difficulties.



We are very excited about launching the report's findings and recommendations next year. We are also looking forward to supporting other groups to carry out their own research. This research report will be used to make change happen.



We will work with local self-advocacy groups and the disability movement to make sure that people with learning difficulties can use their rights and access information which is something that is not happening at the moment.



We have done a lot of great background work to make sure that we can be in touch with our members. The Team has worked to update the membership database.



The organisation has also won funding to develop a new accessible website as a way of making sure people with learning difficulties can access the information that they need. We are very excited to get started on this.



Finally, we would like to offer our support to people with learning difficulties who are struggling to get through and to self-advocacy groups that are going through a difficult time. Together we are stronger and we look forward to working with you next year.



We plan to work hard in the year to come, to campaign with and on behalf of people with learning difficulties and to decrease the negative impact that the cuts to support and services are having on their lives.



Best wishes,
Kate Brackley
Chair

Part 1. Legal and Administrative Information

Charity Name: People First (Self Advocacy)
Charity registration number: 1057354
Company registration number: 03134827

Registered Office and operational address:

336 Brixton Road, London, SW9 7AA



Management Committee Members

Michael Brookstein: Treasurer

Christine Spooner: Campaigns Officer

Derek Stevens: Co-Membership Secretary

Kate Brackley: Chair

Ruth Caroline Carter: Co-Membership Secretary



Management Team

Andrew Lee, Director of Policy and Campaigns

Brian Stocker, Director of Marketing



Independent Examiner

Dick Maule, Bristol Community Accountants
12 Picton Street, Bristol BS6 5QA



Bankers

Barclays Bank PLC

Bedford Square Business Centre PO Box 314,
6 Bedford Square, London WC18 3TD



Part 2.



Report of the Management Committee

2.1 Fundraising

Due to cuts in Government funding and the general downturn in the economy raising funds has been very difficult. We have spent a lot of time on this and we have had some success. We won funding from Awards for All to develop a new website and market our Easy Read One Stop Shop. This will support the organisation to raise funds in the future. During the financial year we were also working on an application to the John Ellerman Foundation, at the beginning of the following financial year we secured 3 years core funding from the Foundation.

As ever a big part of our future plans is fundraising. Finishing and marketing our new Easy Read One-Stop-Shop will have a big impact on core funding.



2.2 The Company Rules We Have to Follow

The organisation is a charitable company limited by guarantee, started on 6th December 1985 and registered as a charity on 6th August 1996. The company has a set of rules called the Memorandum of Association, which says what we are set up to do and the Articles of Association which is a set of rules which says how we can go about doing it. If the company has to close down members are required to contribute an amount not exceeding £1.



2.3 Membership

In 2014/15 we saw the continuation of local groups folding as more advocacy services are being taken over by non-user led organisations. Also many groups are folding because their funding is being cut by local authorities. Many local self-advocacy groups rely on support from their Local authority.



This means that groups fold and are therefore are not able to engage with wider policy issues as they affect equality and human rights for people with learning difficulties.



Our plans over the next year are to increase membership and support groups that have closed to fundraise and reopen.



At the moment we have:
55 Group Members
103 Individual Members

Note: Self advocacy groups may vary in size from 18 members to 250 members.

2.5 Risk Management

The Management Committee has spent time looking at what things can go wrong. We regularly look at systems and procedures to reduce the risks the charity faces.



Risks to funding is an ongoing problem and we have developed other ways of getting money. This includes our new Easy Read One Stop Shop, consultancy and training work.



How the office works and the rules we have for checking things, such as paying bills, also reduces the chance of things going wrong.



Procedures are also in place to make sure we have good health and safety for staff, volunteers and visitors.



We look at the way we do things every so often to make sure that we are still doing them right and that they continue to meet our needs.

2.6 Organisational Structure

People First has a Management Committee of up to 12 members who meet a minimum of six times per year and are responsible for the direction and policy of the charity as agreed by the members.



2.7 Day to day Management

There are now two Directors of People First: The Director of Policy and Campaigns and the Director of Marketing. They both share the role of Director. The Directors of People First are given the authority to carry out the day to day work. They make sure the charity meets its targets and that staff are able to perform their work and continue to develop their skills and work well together.



2.8 Reserves Policy

The reserves policy is still as it was last year. We want to have a reserve, which is enough to cover the organisations running costs for 3 months. However as a result of current circumstances the Management Committee made the decision to use some of the reserves to develop our Easy Read Service. This will make sure that organisation has more reserves and financial stability in the future.



Our unrestricted funds as at 31st March 2014 were £19,500. The balance on our unrestricted reserves as at 31st March 2015 is now £9,082



2.10 Public benefit Statement

The company's objectives and principal activities are to:

- Support groups and individuals with learning difficulties to speak up and what is important to them
- Raise awareness of the rights of people with learning difficulties
- Develop the skill base of self-advocacy groups and individuals
- Make sure that the voices of people with learning difficulties are heard at local and national government policy level
- Work at a national level providing support, information, advice and training to individuals and user-led self-advocacy groups.



Part 3.

Main things we did in 2014/15 and future plans.

3.1 Main things we did

People First has had a very busy year with fundraising and policy work. As well as this we are coming to the end of our research report for the Cuts Impact Action Now Project with People's Choice at the Barnet Centre for Independent Living. The research shows the impact the cuts and changes to benefits and services have had on people with learning difficulties.



The number of difficult issues that take longer to deal with through our Advocacy, Signposting and Advice telephone services is going up. We have been supporting people with issues around local advocacy and support, work and voluntary roles, support with benefits and supporting people to access their rights.



We also got some funding from Awards for All to market out new Easy Read One Stop Shop and develop a new accessible website. This will support the organisation to work with members and keep them up to date on everything that is happening at this difficult time.



3.1.1 The Cuts impact Action Now Project (CIAN)

The Cuts Impact Action Now project aims to collect evidence on the impact of local and national cuts on local people with learning difficulties. In September 2013 we started working on this project with People's Choice at Barnet Centre for Independent Living.



In 2014/15 we completed this ground breaking research project, and the main findings from our research carried out in Barnet are below:

- 80% of people with learning difficulties who were interviewed for the project felt that either important information had been missed at their assessment or that that they couldn't make their voices heard



- Most of the people we interviewed said that the information they were given about planned cuts and changes to services and benefits and the impact they may have was confusing and not accessible, and they didn't have any support to communicate their needs
- There was no paid support for people after their assessments, to cope with any cuts or changes. People have had to ask friends for practical and financial help to keep their independence
- People making the decisions about one benefit cut or service change did not understand or take into account the impact of all the cuts and changes that a person with learning difficulties was going through
- A lot of people didn't know that they could appeal against cuts and changes to services and benefits. Support to do this was not easy to find. When people had support to appeal decisions, they were successful most of the time.



- People with learning difficulties have not been properly consulted about decisions being made about their lives. Although people do know what helps them to live independently in terms of support, work, volunteering, housing and getting out and about
- All of these cuts and changes are affecting people's physical and mental health.



Next year we will work to finish and launch the report and recommendations. This project is one of our key priorities with so many cuts at a local and national level. The report and recommendations that come out of our research will be used to campaign about the cuts.



We will also be working with other local groups to carry out their own research, using the Cuts Impact Action Now model. This report will be launched in Easy Read next year and we will be working with national organisations and local groups to campaign for change.



3.1.2 Accessible information and our Easy Read Services

Training: This is now a long term part of our Easy Read One Stop Shop. We want to make sure that organisations have a more 'do it yourself' way of thinking about giving information in Easy Read.



Easy Read Translation Service: We still offer translation of documents into Easy Read as part of our Easy Read One Stop Shop. Organisations use this service when they do not have time to do it themselves or when the document is too difficult to translate.



This service has been used by organisations such as: Social Care Institute of Excellence, NHS Trusts, the Office for Disability Issues, Equality and Human Rights Commission and a number of third sector organisations. Some of these organisations have attended our training and asked us to check documents they have produced for accessibility.



This year we have had more new and repeat customers including Department of Health and the Mayor's Office for Policing and Crime.



Picture Bank: With the support of the Office for Disability Issues Facilitation Fund we have spent a lot of time finishing our new picture bank. This is almost finished and we're currently carrying out a final review.



We aim for the Easy Read Service to increase over the next year, so that eventually it will cover most of our core costs. This is a very important way of making sure that People First has strong finances for the future.



We are very excited about the final product and it will be a key part of our Easy Read One Stop Shop. It will support us to give professionals all of the tools that they need to make information accessible to people with learning difficulties.



During 2014/15 we also got funding from Awards for All towards the marketing of our Easy Read One Stop Shop. We have been putting together a marketing plan and have started to take it forward.



3.1.3 Advocacy, Signposting and Advice telephone service

This is a service that came about because we were getting a lot of calls from people with learning difficulties and their supporters. They needed support to deal a range of different issues. Most of the people that called were in a very difficult situation and needed support from People First to find a solution to their issue.



We now support over 400 people each year. The number of difficult calls is going up. This is because people have had cuts to local care and support. One of the biggest issues that people have called us about is accessing local advocacy and support. This is because in many cases people's local support has gone down or been taken away completely.



Other areas that people have called us about are: reporting hate crime, using Access to Work, debt, understanding changes to benefits, accessing services, getting accessible information, making complaints, accessing employment, voluntary roles and education.



3.1.4 Disability Living Foundation online application project

We are just coming to the end of a 6 month project with the Disability Living Foundation. The Disability Living Foundation is a national charity that has been giving advice, information and training on independent living since 1969.



They asked People First to work with them on a project. We gave advice to the Foundation and supported them to make their ASK SARA website application accessible for people with learning difficulties.



Ask SARA is a website that helps disabled people find useful advice and products that make daily living easier. Some examples of equipment are vibrating alarms, doorbells that talk, a talking shopping list and an alarm that goes off if the bath/sink overflows.



The aim of this project was to make the most relevant parts of this application, accessible to people with learning difficulties. We decided that the most important areas for people with learning difficulties were seeing, hearing and memory.



Below is the link to the ask SARA website application and some videos that we took part in to show how equipment can be used. DLF are currently looking for funding so that we can support them to make the rest of the website application accessible.



<http://asksara.dlf.org.uk/>

3.1.5 The Social Care Institute for Excellence

We have been working with the Social Care Institute for Excellence on a number of projects and advisory groups. This includes:

- The Equality, Diversity and Human Rights Forum: A member of People First sits on the Forum, making sure that barriers faced by people with learning difficulties are thought about in their work.
- An advisory group on Advocacy and the Care Act: The Social Care Institute for Excellence was asked by the Department of Health to produce some guidance for councils about how to set up advocacy services. We were on the working group to help develop this guidance.



- **Co-production Network:** Two staff members are on the co-production network. At one co-production network meeting People First ran a workshop about advocacy and people with learning difficulties, 2 staff members ran this training.



- **Training:** 2 members of staff have also delivered training to SCIE staff. One member of People First staff delivered training on what good co-production looks and the difference it makes. Another member of staff delivered equality, diversity and human rights training.



3.1.6 Policy and Campaigning in 2014/15

This year has been about doing all of the background work to make sure that next year we can better be in touch with members and work more closely with member self-advocacy groups and other Disabled People's Organisations.



We have worked hard to update our membership database, to make sure that members are getting the information that we send and can take part in consultations, demonstrations and events.



In the new campaign plan that we are working on for next year, we will be focusing on working more closely with the disability movement and local user led groups. The campaign plan is being put together using two key values, the Social Model of Disability and UN Convention on the Rights of Persons with Disabilities.



Getting funding for a new accessible website is also a very good step to making sure we can be in touch with members, member groups and Disabled People's Organisations.



Below is an update of the policy and campaign work that the Director of Policy and Campaigns has done this year:

- The Reclaiming Our Futures Alliance (ROFA): The Director is a member of the alliance and has worked closely with other members on a number of policy areas. ROFA fights for equality for Deaf and Disabled people in the UK through raising awareness and campaigning when necessary on important issues for disabled people.



It is an alliance of grass roots groups and disabled peoples' organisations across the UK who have come together to defend disabled people's rights and fight for an inclusive society, working together on specific campaigns.



- The Director uses a range of meetings in parliament to make sure that the voice of our members and people with learning difficulties is heard. He goes to the Fulfilling Potential meetings held by the Department for Work and Pensions. When important issues for people with learning difficulties are being talked about, he also goes to All Party Parliamentary Group meetings.



- The Independent Living Fund: Over 30% of the people using the Independent Living Fund were people with learning difficulties. We are very angry that this fund came to an end during the year and we feel like it is a big step backwards in terms of independent living. We campaigned and fought to turn this decision around, including going to demonstrations and going to court when appeal cases were being talked about.



We will now work hard to make sure that people with learning difficulties have the right local community support that they need to stay independent after losing this fund. After all, independent living is a right under the UN Convention.



- Consultations and getting member's voices heard: People First has worked with members and member groups on a range of consultations, ensuring that their voices are heard at national policy level.



Together with member groups, People First has responded to a number of consultations covering a range of areas, including: the Mayor's Office for Policing and Crime consultation on their Hate Crime Reduction Strategy and the NHS Accessibility Standards.



- We have also supported the Laughing Boy Bill Team, who wrote this Bill to make sure that people with learning difficulties do not get sent away to hospitals for a long time, far away from their families and friends.



With members we gave information to the Laughing Boy Bill Team and we responded to the 'No Voice Unheard, No Right Ignored' government consultation that came out as a result of the big push from the Laughing Boy Bill Team.



- People First Consultation: the Director carried out a consultation with members in order to decide on the key policy areas that People First should focus on over the next year.



We have had a big push to be in touch with our members and as a result of the consultation responses we are going to launch a new campaign plan supporting self-advocacy groups to campaign on the following areas:



- More use of Easy Read
- Funding for self-advocacy groups
- Better funded local advocacy and support

- We have funding from Awards for All to design a new accessible website. This website is being planned and will be launched next year. It will help us to keep people with learning difficulties up to date on policy and campaigns work and will make it easier for them to take part in our campaigns.

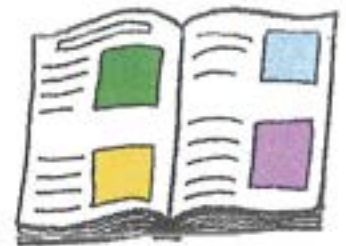


The work of the Director continues to have an important impact on ensuring that the voice of people with learning difficulties can be heard at policy level.



3.2 Future Plans

Over the next year we will work on launching the CIAN report and findings and campaigning for change with People's Choice at Barnet Centre for Independent Living.



We will also be working with local self-advocacy groups supporting them to carry out their own evidence collection of the impact of the cuts in their local area.



We will be working on developing our new accessible website to make sure we can get in touch with people with learning difficulties all over the UK.



We will also be having a big push on getting more members, this is so that we can all work together to make change happen for people with learning difficulties.



We will also be working on our Easy Read One Stop Shop marketing plan. Making sure that Easy Read is used by more organisations, giving people with learning difficulties better access to information, opportunities, choice and control.



It will also help to support the core costs of the organisations so that we can be stronger and make sure that the voice of people with learning difficulties keeps on being heard by decision makers.



Based on the Director of Policy and Campaign's consultation about People First priorities, the Director will be writing a campaigning plan to support the organisation to work more closely with self-advocacy groups and the disability movement.



Part 4

SUMMARY ACCESSIBLE ACCOUNTS FOR THE YEAR 2014/15



**Accessible Accounts report
by: The Treasurer**

The full independently examined accounts for 2014/15 are shown at the end of this report. They are not very easy to understand so I have made an easy read version.



The next few pages explain the money information in a different way to make it clearer.



What the Independent Examiner Thought of the full Accounts!

Because we are a company we have had our finances independently examined. They said we kept good records and that we spent money correctly



Where we got our money from!

Grant Money that we got from funders:

Awards for All



LOTTERY FUNDED

Trust for London



Trust for London

Tackling poverty and inequality

Total Grants - £19,105

Access to Work

Money for workers' support



Total - £74,635

By **selling things**, giving training, making documents accessible



Total - £15,350

Donations - £10,100



TOTAL INCOME OF - £119,200

WHAT DID WE SPEND THE MONEY ON?

Money was spent mainly on Wages for staff, Rent and running costs for the office.



DID WE HAVE ANY MONEY LEFT OVER AT 31st MARCH 2015?

YES!
At the end of the year we had £13,243.



Part 5.

Statement of Financial Activities



Responsibilities of the Management Committee

The Management Committee, who are also known as the Trustees, are responsible for keeping proper accounting records which show clearly, at any time how we are doing with our money and to make sure that the financial statements follow the rules of the Companies Act **2006**.



The Management Committee is also responsible for looking after the assets of the charitable company, such as computers and furniture, and for taking reasonable steps to stop or prevent anyone from stealing or cheating.



The names of the Members of the Management Committee who served during the year and up to the date of this report are set out on pages 3 and 4.



The next part is a statement of the Trustees responsibilities for the purposes of Company Law and is declaring that that we have met these responsibilities.



Trustees' responsibilities statement - Charitable Company

The trustees (who are also directors of People First Self Advocacy for the purposes of company law) 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).



Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.



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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.



The trustees are responsible for keeping adequate accounting records that 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.



In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.



Dick Maule from Community Accountants will continue as independent examiner

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the **special provisions of the Companies Act 2006** relating to small entities.



Approved by the Management Committee on

..05. December.... 2015



and signed on its behalf by:

M. Brookstein

MICHAEL BROOKSTEIN

Independent Examiner's Report to the Trustees of People First (Self Advocacy)

I report on the accounts of the company for the year ended 31st March 2015 which are set out on pages 39 to 44

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act;
follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Report to the Trustees of People First (Self Advocacy)

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dick Maule FCA
3 Penlee View Terrace, Penzance, TR18 4HZ
Also at :10-12 Picton St, Bristol, BS6 5QA

Dick Maule FCA

Date

10-12-15

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People First (Self Advocacy)

Statement of Financial Activities [including Income and Expenditure Account]
for the year ended 31st. March 2015

	Notes	Unrestricted Fund	Restricted Funds	2015	2015	2015	2014
		£	£	£	£	£	£
Incoming resources	[1]						
Incoming resources from generated funds							
<i>Voluntary income</i>							
Membership		-	-	-	-	-	25
Consultancy, sales and services		15,350	-	15,350	15,350	15,114	
Miscellaneous income		-	-	-	-	-	703
Donations		10,100	-	10,100	10,100	10,100	145
Investment income and interest receivable		8	-	8	8	8	14
Incoming resources from charitable activities							
Grants and contracts		4,999	14,106	19,105	19,105	19,105	54,325
Access to Work		74,635	-	74,635	74,635	74,635	76,404
Total Incoming Resources		<u>105,092</u>	<u>14,106</u>	<u>119,198</u>	<u>119,198</u>	<u>119,198</u>	<u>146,729</u>
Resources expended							
Charitable activities		108,063	14,946	123,009	123,009	123,009	159,003
Governance costs		7,447	-	7,447	7,447	7,447	6,663
Total Resources Expended	[9]	<u>115,510</u>	<u>14,946</u>	<u>130,456</u>	<u>130,456</u>	<u>130,456</u>	<u>165,666</u>
Net incoming resources		(10,418)	(840)	(11,258)	(11,258)	(11,258)	(18,937)
Reconciliation of funds							
Total funds brought forward		<u>19,500</u>	<u>5,000</u>	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>	<u>43,437</u>
Total funds at 31st. March 2015		<u>9,082</u>	<u>4,160</u>	<u>13,242</u>	<u>13,242</u>	<u>13,242</u>	<u>24,500</u>

People First (Self Advocacy)

Balance Sheet as at 31st. March 2015

	Notes	2015		2014	
		£	£	£	£
Tangible assets	(2)		651	<u>821</u>	
Current assets					
Stock	(4)		75		75
Debtors and prepayments	(5)		30,510		16,387
Cash at bank and in hand			<u>(2,698)</u>		<u>8,865</u>
			27,887		25,327
Current liabilities					
Creditors: amounts falling due within one year	(6)		<u>(15,296)</u>		<u>(1,648)</u>
Net current assets			<u>12,592</u>		<u>23,679</u>
Net assets			<u>13,243</u>		<u>24,500</u>
Unrestricted funds					
General reserves			9,083		19,500
Restricted funds			<u>4,160</u>		<u>5,000</u>
Total funds	(8)		<u>13,243</u>		<u>24,500</u>

For the year ended 31st March 2015

The company was entitled to the exemption from audit under section 477[2] of the Companies Act 2006

The members have not requested the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of the accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the Trustees

M. Brookstein

MICHAEL BROOKSTEIN *D. Stevens*
 PEREK STEVENS

dated:- 05.12.15

People First (Self Advocacy)

Notes to the accounts for the year ended 31st. March 2015

(1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Financial Reporting Standard for Smaller Entities [FRSSE] (effective April 2008).

(b) Fund accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Incoming resources from charitable trading activity are accounted for when earned.

[vi] Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] 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

[iii] Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examiner's fees and costs linked to the strategic management of the charity.

[iv] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

People First (Self Advocacy)

Notes to the accounts for the year ended 31st. March 2015

(1) Principal Accounting Policies

(e) Fixed assets

Fixed assets are depreciated over their expected useful lives on the following bases:

Equipment: 25% per annum on the reducing balance basis.

Items of equipment are capitalised when the purchase price exceeds £500.

(2) Tangible Assets

	Equipment £
Cost:	
Balance brought forward	77,987
Additions in the year	<u>-</u>
	<u>77,987</u>
Depreciation:	
Balance brought forward	77,166
depreciation charge for the year	<u>169</u>
	<u>77,336</u>
Net book value 31st. March 2015	<u>651</u>
Net book value 31st. March 2014	<u>821</u>

	2015 £	2014 £
(3) Stock		
Publications, cassettes and T-shirts	<u>75</u>	<u>75</u>

People First (Self Advocacy)

Notes to the accounts for the year ended 31st. March 2015

	2015	2014
	£	£
(4) Debtors		
Deposit for rent	1,350	3,024
Sundry debtors	<u>29,160</u>	<u>13,363</u>
	<u>30,510</u>	<u>16,387</u>
(5) Creditors: amounts falling due within 12 months		
Sundry creditors and accruals	<u>15,296</u>	<u>1,648</u>

(6) Capital commitments and contingent liabilities

There are no capital commitments at 31st March 2015.

(7) Movements in funds

	Balance 1st. April 2014 £	Incoming Resources £	Outgoing Resources £	Balance Transfers £	Balance 31st. March 2015 £
Unrestricted funds					
General Fund	<u>19,500</u>	<u>105,092</u>	<u>(115,510)</u>	<u>-</u>	<u>9,082</u>
Restricted funds					
Trust for London Awards for All	5,000	5,000	(10,000)	-	-
	<u>-</u>	<u>9,106</u>	<u>(4,946)</u>	<u>-</u>	<u>4,160</u>
	<u>5,000</u>	<u>14,106</u>	<u>(14,946)</u>	<u>-</u>	<u>4,160</u>

People First (Self Advocacy)

Notes to the accounts for the year ended 31st. March 2015

(8) Resources expended

	Charitable Activities	Governance Costs	Total 2015	Total 2014
	£	£	£	£
Staff costs	84,425	5,000	89,425	127,980
Travel, subsistence and hospitality	832	-	832	1,185
Rent, rates and premises	6,035	-	6,035	17,598
Auditor's fees	-	775	775	775
Bank charges	128	-	128	641
Depreciation	169	-	169	273
Non capitalised equipment	195	-	195	-
Legal and professional	2,310	-	2,310	1,404
Consultancy and supporting staff	20,815	-	20,815	460
Print, post and stationery	478	-	478	457
Telephone	542	-	542	1,382
Equipment rental and repairs	5,816	-	5,816	7,338
Recruitment and advertising	-	-	-	1,599
Insurance	538	-	538	651
Moving costs	515	-	515	-
IT support	-	-	-	3,035
Training and project development	210	-	210	-
Committee expenses	-	1,672	1,672	888
	<u>123,009</u>	<u>7,447</u>	<u>130,456</u>	<u>165,666</u>

(9) Employee information

	2015	2014
Number of employees	6	7

The average weekly number of employees during the year were calculated on the basis of full time equivalents.

No employee received emoluments of more than £60,000.

	£	£
Salaries and wages	83,839	121,628
Social security costs	2,540	6,352
Pension costs	3,046	-
	<u>89,425</u>	<u>127,980</u>

(10) Trustees information

	£	£
Trustees remuneration and expenses	<u>1,672</u>	<u>888</u>

The trustees received no remuneration in the year.

The expenses refer to the cost of attending trustees meetings.

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other directors/trustees and officials of the charity, the following representations given to you in connection with your examination of the charity's financial statements for the year ended 31st March 2015 .

General

- 1 We acknowledge as directors/trustees our responsibility under the Companies Act 2006 / Charities Act 2011 for the financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available to you.
- 2 The financial statements are free of material misstatements, including omissions.
- 3 We believe that the effect of any uncorrected misstatements is immaterial both individually and in total.

Internal control and fraud

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

Assets and liabilities

- 5 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 6 We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.
- 7 We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

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

Loans and arrangements

- 8 The charity has not granted any advances or credits to, or made guarantees on behalf of, directors / trustees other than those disclosed in the financial statements .

Legal claims

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

Law and regulations

- 10 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose affects should be considered when preparing the financial statements.

Related parties

- 11 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Companies Act 2006 / Charities Act 2011 or the SORP.

Subsequent events

- 12 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 13 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's

needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 14 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

M. Brookstein

MICHAEL BROOKSTEIN

Signed on behalf of the board of directors/trustees of **People First (Self Advocacy)**

Date 05.12.15