

PEOPLE FIRST (SCOTLAND)
REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Charity No: SC026039

Company No: SC173180

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PEOPLE FIRST (SCOTLAND)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CONTENTS	PAGE
Directors' Report	1
Independent auditors' report to the Members	11
Statement of Financial Activities incorporating the Income and Expenditure Account	14
Balance Sheet	15
Statement of Cash Flows	16
Notes to the Financial Statements	17

PEOPLE FIRST (SCOTLAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The directors are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31 March 2023 which are prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. This is the technical report document that is generated in support of the Annual Report document. Which we produce in a more accessible way each year.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

This report covers a year during which members of this Disabled Peoples User Led Organisation provided vivid and stark evidence, sharing members' collective lived-experience and expertise. That invaluable evidence provided and re-stated to committees, panels and decision makers within Scotland. Evidence then shared with Scottish and UK partners in advance of meeting with others from civil society informing their and the independent mechanism reports to the 29th session of the United Nations Disability Committee.

The organisation's reputation, numerous new and established requests to deliver expertise and year on year greater visibility all remain powerful recognition that this is the Disabled People's User Led Organisation for learning disability in Scotland.

People First (Scotland) works towards realisation and promotion of the human rights of citizens under the labels of Learning Disability or Intellectual Impairment.

People First (Scotland) is proudly member led, it is controlled by the members, citizens who often experience life dictated by prejudice associated with those or other labels.

People First (Scotland) campaigns to establish and protect the same freedom, choice, dignity and control held by other citizens, across all of life.

NOTHING ABOUT US WITHOUT US

OBJECTIVES AND ACTIVITIES

The charitable objects of the company are to advance the education of:-

1. People with learning disabilities in Scotland so that they can achieve their full potential and, in particular, to enable them to take part in self-advocacy groups where they can express their thoughts, feelings, preferences and ideas; and
2. The general public and service providers in particular about the needs of people with learning disabilities and how they might assist such persons to achieve their full potential.

Our organisation is a Disabled Persons' User Led Organisation, only open to citizens who have a learning disability (intellectual impairment). It is led, run and managed by the membership and is governed by democratic process. Its structure is of individual and local members, meeting in local, topic or experience specific groups and area-wide groups.

PEOPLE FIRST (SCOTLAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES (continued)

Those groups select their representative directors (elected by and representing the members), who form the National Board of Directors.

The Board (meeting at present both digitally as 4 Small Director Groups (SDGs) and 3 times each calendar year in person).

The Staffing and Executive Committees are delegated powers of decision making between scheduled Board (SDG) meetings.

ACHIEVEMENTS AND PERFORMANCE

For 5 years, the three overarching strategic priorities listed below have remained active, relevant and useful.

Within each 12 month reporting period those have been supplemented by actions in response to the highest predicted risks for the next 12 month period.

1. Awareness Raising

People First (Scotland) Key Message development has provided the main drive for the diverse and widespread development managed during the reporting period.

Development of those Key Messages (policy positions) includes document drafting and trustee approval this work continues live into the next period.

Each Key Message clarifies the organisation's stance and values for a particular topic.

All Key Messages reflect the 3 kinds of change we work towards;

1. Change in the way citizens with a learning disability see themselves.
2. Change in the way the world sees and thinks about citizens with a learning disability.
3. Change in the law and policy as it affects us as humans and citizens.

All Key Messages set out clearly what the organisation stands for as well as our expectations.

Everyone in People First (Scotland) has the right to access and have support to understand People First (Scotland)'s Key Messages.

Support is in place for members and for workers to maintain and deliver the Key Messages.

Directors of People First (Scotland), as leaders, are supported to communicate and uphold the Key Messages of the organisation across all areas of their work.

Directors, workers and members all hold power, influence and responsibility according to their role in the organisation.

Directors and workers have a specific responsibility to proactively demonstrate the Key Messages within the organisation's activity, culture, values and ethics.

People First (Scotland) works to highlight and challenge the barriers faced by people with a learning disability; our Key Messages demonstrate how we, and others, need to change in order to address these barriers.

PEOPLE FIRST (SCOTLAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (continued)

In order to ensure that the required change is long-term and sustainable our action to address these barriers may be described in our reporting, monitoring and evaluation.

2. A Robust Infrastructure

The Key Message development described above supports a robust infrastructure.

The events held during September 2022 resulted increased membership in a number of areas. Inclusion via the responsive and consistently adapted, individually and flexibly supported, hybrid delivery supports member connection and ownership of People First (Scotland).

Where new or existing members experience barriers in attending a local group or in accessing meaningful civic and community participation through local or topic focussed collective self – advocacy, creative solutions are found and skill development supported.

Peer invitation, modelling and support welcomes members to lead as Maggie Wilson has invited them to join her in doing since she was elected;

'For members People First can be the only outlet where we feel we have a real voice.

We note respect shown to other representative organisations where the membership have different impairments and expertise. We are not valued the same way and observe their influence and visibility as invited more often, given more attention.

Our organisation is independent and we run it, both those things so important to us, we have the space and support to be heard freely here.

We also choose how we spend our time, what the workers we employ support us with and which things are the top priorities for our resources.

Years ago, in hospitals we would be cleaned, tidied-up and put in our best clothes when inspectors or visitors came. Things like that are still happening when scrutiny turns up.

We hear about People suddenly having staff support to go places, on every other day staff shortages mean nothing is on offer. Because they are 'out' those people are not there to meet and speak with inspectors.

Over years, members and potential members had good reason to be terrified to speak. The consequences of speaking out, unseen by scrutiny bodies because it is, and was always hidden.

Lots of places and organisations still do not let people talk for themselves or they tell them what to say. They set the agenda.

That does not happen for us when we lead.....All members know People First is a safe, respectful and confidential place to share anything they choose to.

Representative members might deliver information that applies to them BUT it is the collective message, agreed and experienced by many that we share (many times this includes traumatic or abusive experience).

There is strength in numbers.'

PEOPLE FIRST (SCOTLAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (continued)

Links between local, project specific and national development activity and the raised awareness of that supports the Development Worker team and the smaller geographically based teams within that. It connects the developing Supervisory Development Worker team, the Management team (committees, Board, Human Resources and Service managers) and all colleagues to learn from each other. Supporting and encouraging each human within all those parts to invest in and benefit from each other strengthens People First (Scotland).

3. Financial sustainability

Excellent and strong relationships remain with local, national and project specific funders. However, insecurity remains with reductions in grants already applied and expected increased levels of competition for grants as the sector experiences reduced financial provision overall.

Like all our partnerships our positive funder relationships are based on respect, they need energy and time from both sides to make them work well. They are valuable to us, so we spend time on them another aspect of development that strengthens our charity.

Positive funder relationships support learning for People First (Scotland) and for funders.

People first (Scotland) continues to make efficient use of existing grants and celebrate continued, agile delivery. Throughout the reporting period, the treasurer has offered directors a consistent message in financial updates on the continued need to manage the reserves with care.

IN SUMMARY OF ACHIEVEMENT AND PERFORMANCE;

Every year we say that there is still work for us to do. That is still the case because although significant change is spoken about, the day-to-day life experience of members does not change significantly.

For that reason and in response to legislative consultation and development in Scotland the film here was created <http://peoplefirstscotland.org/people-first-scotland/whats-new/>

Since February 2022 the countdown clock on the People First (Scotland) website has marked time passing following the Scottish Government promise to 'significantly reduce' long hospital stays and out-of-area residential placements for people with learning disabilities or complex needs by March 2024. <http://peoplefirstscotland.org/people-first-scotland/whats-new/>

People First (Scotland) welcomed the announcement above and continues to value the relationship with Scottish Government a long-standing partner.

But the message remains, a single day longer living in these places is too long. Too many promises have been made and not kept.

We ask the Scottish Government to abolish substitute decision-making and establish supported decision-making across Scotland, realising and respecting our human rights to independent and family life

PEOPLE FIRST (SCOTLAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

There was a large net decrease of 18% (2022: net increase of 17%) in income compared to the previous year, due to some one-off funding received last year. Other grants remained broadly at the same level as the previous year. Details of grants and fees are shown in notes 2 – 3 on page 18. At the same time, expenditure has increased by 20% (2022: increased by 2%).

There was a decrease increase in funds of £143,619 (2022: increase of £109,988). Total funds carried forward of £415,653 (2022: £559,272), comprising of £49,720 (2022: £144,914) in restricted funds, £6,273 (2022: £13,008) in the designated fixed asset fund and £359,660 (2022: £401,350) in the unrestricted general fund.

Details of fund movements are shown in note 12 on page 23. This demonstrates that there is a significant shortfall in the cost of providing the service in some areas.

A number of grants continuing at a similar level into 2022/2023. We are grateful to all our funders (listed in Notes 2 & 3) for their support during the year.

Reserves Policy

People First (Scotland) reserves policy is that reserves should be maintained at a level which ensures that between three and six months of the organisation's core activity could continue during a period of unforeseen difficulty. A proportion of reserves should be maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle.

It continues to be informed by Member led prioritisation of activity, the risks associated with each stream of income and expenditure that is different from that planned for and budgeted. Changes in activity level, the organisation's commitments and development activity not specifically funded.

Anticipating Risk or Difficulty

The main reason for holding reserves is to make sure that the organisation has a period where it can make new plans and take decisions if there were to be an unexpected interruption to any funding stream. The organisation has a commitment to members who are supported by work covered by funding arrangements and to staff who depend on the salaries we provide them with.

A minimum of three months' running costs should always be aimed for. Where possible, we will try to secure six months' running costs. At present the company's free reserves, represented by the balance of £359,660 in the general fund, are equivalent six months' annual expenditure so the reserves policy has been met.

Planning Membership Activity

Because People First (Scotland) is a membership organisation, there are always things the organisation would like to be able to do but where there is no appropriate available funding. Gradually building up a reserve, possibly to use for such membership activity, is important to support this aspect of People First (Scotland) development.

PEOPLE FIRST (SCOTLAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW (continued)

In the past membership residential conferences, leadership development days, round table events and participation in International events have been prioritised.

RISK MANAGEMENT

Listed below are the 5 top risks identified in November 2022 those risks remain. They have increased;

1. The Human Rights of People First (Scotland) members are at short, medium and long-term risk as Scotland still fails to see us as humans with rights.
2. Although we report what we do with real pride others might still not believe we are the experts. We may become exhausted.
3. Processes, events and other parts of life might continue to be designed without respect for our citizen experience.
4. We still might not be heard when we speak about the gaps and lack of positive change that discriminate against us.
5. Because decision makers are busy with other things more years, months, days and hours might pass with no significant change in our lives.

PLANS FOR FUTURE PERIODS IN RESPONSE TO THOSE RISKS (PRIORITISING HOUSING, TRANSPORT AND HOSPITAL LIVING.)

1. People First (Scotland) maintain our focus on realisation of our Human Rights. Substitute decision-making must end it creates short, medium and long-term risks, fails to offer us dignity or to see us as humans with rights.
2. We will continue to respond and report to funders and partners with pride. We are experts and respectfully offer the collective evidence of members' experience.
3. We will take part in processes, events and other things that raise awareness of the citizen experience connected to learning disability.
4. We will celebrate any progress and speak loudly about the gaps and lack of positive change that others expect us to put up with in life. In this coming year we will target activity on the barriers we experience to transport and to housing.
5. We will count down and speak loudly about the days and hours that pass with no significant change in our lives. In this coming year we will focus on citizens stuck living in Hospitals, as well as barriers to both housing and transport.

PEOPLE FIRST (SCOTLAND)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Organisational structure

Delegated committees and some extraordinary short-life working or focus groups appointed by the board of directors have responsibility for various activities within the organisation to support this. As this collective self-advocacy organisation recognises shared expertise and the specific lived experience of groups of members, it is to be expected that the members/groups delegated with drafting key messages have the trust of the board to present a final draft that accurately reflects what people first stands for.

An example of an extraordinary groups is finance to consider interest paying accounts.

The Executive Committee (comprised of chair, vice-chair, treasurer, Staffing Committee and Law and Human Rights Group representative) currently continue meeting weekly with one meeting each month set to planning of National development with National development workers and Supervisory Development Workers attending that to bring invitations and requests for committee to consider.

Committees' chairs and the treasurer report to the Board (SDGs) regularly.

Day to day staffing matters, including staff recruitment and appointments, any training or disciplinary issues and staff appraisals dealt with by the Staffing Committee or relevant members of it.

Policy and Key Messaging developed and agreed by the relevant members and trustees with Board sign off for final documents. Day to day operational matters delegated to the service manager, human resources manager, office and finance administrator, supervisory and other development workers.

Pay policy for senior and all staff

The directors consider the Service Manager and Human Resources Manager to be the key management personnel of the charity. The pay of the senior staff set by the Staffing Committee and reviewed annually as it is for salary payments to all the team. Collective Bargaining Unit established.

Membership of People First (Scotland)

As stated on page 1 of this report the nature of our organisation is a Disabled Persons' User Led Organisation, only open to people with a learning disability/intellectual impairment. The charity led, and managed by members through democratic processes.

Applications for membership considered and if appropriate then approved by the Board of directors (SDGs). Potential members most often attracted by word of mouth, through development activity or following events where People First (Scotland) members are visible or deliver input. During this period membership development has been healthy with increases noted and welcomed in rural areas as well as beyond the central belt.

PEOPLE FIRST (SCOTLAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE INFORMATION

Company Number SC173180
Charity Number SC026039
Registered Office & principle operational address 77-79 Easter Road
Edinburgh
EH7 5PW

Directors

Active directors at the 31 March 2023

Margaret Wilson	Chair	Keith Lynch
Fraser Haldane	Vice-chair	Michelle Steel
Steven Robertson	Treasurer	Bianca Wood
Rosa Allen		David Tawse
Douglas McPhillips		David Scott
Jacqueline Campbell		William Lindsay
James McNab		Ivan Cohen
Tiaammii Summer-Smith		Ronnie Aitchison
Susan Burt		Gregor Hardie
Rosie Smith		Tommy Shaw
Vicki Chalmers (appointed 18 August 2022)		Michael Stirling (appointed 18 August 2022)
Suzanne Ferrie (appointed 14 December 2022)		Fraser Dawson (appointed 23 February 2023)
Katharine Gerrard (appointed 23 February 2023)		

Appointments since the 31 March 2023 prior to signing

Ethel Gemmel (appointed 10 May 2023)

Resignations in the year

Idem Lewis (resigned 14 December 2022)	John Macaloney (resigned 23 February 2023)
Joan Irons (resigned 18 August 2022)	Alex Gibson (resigned 23 February 2023)
Roxanne Flanagan (appointed 15 June 2022, resigned 28 September 2022)	Tony Young (resigned 29 September 2022)
	Alison Rae (resigned 15 June 2022)

Company Secretary

Rhona Neill

Key Management Personnel

Rhona Neil	Service Manager
Louise Accarino	HR Manager

Senior Statutory Auditor

Ingela Louise Presslie

Independent Auditors

Whitelaw Wells
Statutory Auditor
9 Ainslie Place
Edinburgh, EH3 6AT

Bankers

Bank of Scotland
The Direct Business
PO Box 1000, BX2 1LB

PEOPLE FIRST (SCOTLAND)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Statement of Directors' Responsibilities

The Directors (who are also the trustees of Peoples First (Scotland) for the purposes of charity law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of 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 assume that the charitable company will continue on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors 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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of Information to Auditors

Each of the Directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by and authorised for issue by the board of directors on 1 November 2023 and signed on their behalf by:-

.....
R Neill

Company Secretary

PEOPLE FIRST (SCOTLAND)
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS
FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of People First (Scotland) for the year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the 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 applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting 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 2023 and of 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 Auditors' 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 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 company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are 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.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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

PEOPLE FIRST (SCOTLAND)
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS
FOR THE YEAR ENDED 31 MARCH 2023

misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. 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.

Opinions on 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 directors' report, prepared for the purposes of company law and included in the report of the trustees, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included with the report of the trustees, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report, included within report of the trustees, and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) 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. 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's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

PEOPLE FIRST (SCOTLAND)
INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS
FOR THE YEAR ENDED 31 MARCH 2023

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

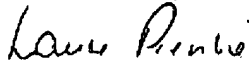
Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Ingela Louise Presslie
Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditor

Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
9 Ainslie Place
Edinburgh EH3 6AT

1 November 2023

PEOPLE FIRST (SCOTLAND)

STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
<i>Donations and legacies</i>					
Grants receivable	2	-	138,696	138,696	140,613
Membership & donations	2	-	-	-	644
<i>Charitable activities</i>					
Grants & contracts for self-advocacy work	3	-	431,846	431,846	557,695
Fees & expenses	3	3,974	-	3,974	7,901
<i>Investment income</i>		790	-	790	106
Total income		4,764	570,542	575,306	706,959
Expenditure on:					
Charitable activities		7,019	711,906	718,925	596,971
Total expenditure	4	7,019	711,906	718,925	596,971
Net expenditure/income before transfers		(2,255)	(141,364)	(143,619)	109,988
Transfers between funds – management fees		54,370	(54,370)	-	-
Transfers between funds – other transfers		(100,540)	100,540	-	-
Net movement in funds for the year	5	(48,425)	(95,194)	(143,619)	109,988
Reconciliation of funds					
Balances brought forward		414,358	144,914	559,272	449,284
Balances carried forward	12	365,933	49,720	415,653	559,272

The charity has no recognised gains or losses other than the results for the year as set out above
All of the activities of the charity are classed as continuing.
The notes on pages 17 to 28 form part of these financial statements.

PEOPLE FIRST (SCOTLAND)


BALANCE SHEET

AS AT 31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	8	6,273	13,008
CURRENT ASSETS			
Debtors	9	76,631	146,808
Cash at bank & in hand		358,770	424,296
		435,401	571,104
CREDITORS			
Amounts falling due within one year	10	(26,021)	(24,840)
NET CURRENT ASSETS		409,380	546,264
NET ASSETS		415,653	559,272
FUNDS			
Unrestricted funds	12	365,933	414,358
Restricted funds	12	49,720	144,914
		415,653	559,272

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board on 1 November 2023 and are signed on their behalf by:


..... **Fraser Haldane (Director)**
Company Registration No: SC173180

The notes on pages 17 to 28 form part of these financial statements.

PEOPLE FIRST (SCOTLAND)

STATEMENT OF CASH FLOWS

for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities:		
Net cash used by operating activities (see below)	(66,316)	(11,588)
Cash flows from investing activities:		
Purchase of property, plant and equipment	-	(9,570)
Bank interest received	790	106
	<hr/>	<hr/>
Net cash used by investing activities	790	(9,464)
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	(65,526)	(21,052)
Cash and cash equivalents at the beginning of the reporting period	424,296	445,348
	<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period	358,770	424,296
	<hr/> <hr/>	<hr/> <hr/>
 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net income for the year (as per the Statement of Financial Activities)	(143,619)	109,988
Adjustments for:		
Depreciation charge	6,735	7,912
Bank interest received	(790)	(106)
Decrease/(increase) in debtors	70,177	(121,614)
Increase/(decrease) in creditors	1,181	(7,768)
	<hr/>	<hr/>
Net cash used by operating activities	(66,316)	(11,588)
	<hr/> <hr/>	<hr/> <hr/>
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Instant access bank deposits	358,770	424,296
	<hr/>	<hr/>
Total cash and cash equivalents	358,770	424,296
	<hr/> <hr/>	<hr/> <hr/>

PEOPLE FIRST (SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

People First (Scotland) meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The directors consider there are no material uncertainties about the charity's ability to continue as a going concern. The directors going concern assessment includes a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

Income

All income is included in the statement of financial activities when the charity is entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and membership subscriptions are included 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.
- Income from service level agreements, service related grants and other fees, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Investment income is included when receivable.
- Income is only deferred where entitlement conditions have not been met or related services have not been provided as at the year end.

Expenses

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is recognised on an accruals basis. All expenses including support costs and governance cost are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note 4 below. Expenditure includes any VAT which cannot be fully recovered and is reported as part of expenditure to which it relates.

PEOPLE FIRST (SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's activities. These have been allocated as set out in note 4.

Governance costs comprise all costs involving public accountability of the Charity and its compliance with regulation and good practice. These costs include the expenses of Directors meetings, the statutory audit and legal and professional fees. These are allocated across funds on the basis of estimated management time and effort.

Operating lease agreements

Rentals applicable to operating leases where substantially all the risks and rewards of ownership remain with the lessor are charged against the SOFA on a straight line basis over the life of the lease.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:-

Office equipment - 25% straight line

Assets costing less than £500 are not capitalised.

Pension contributions

The company to the personal money purchase (defined contribution) pension schemes held by staff. Contributions payable for the period are charged in the statement of financial activities.

Taxation

No provision for corporation tax is necessary as the company has charitable status.

Accumulated Funds

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Designated funds are unrestricted funds which have been earmarked by the Trustees for a specific purpose.

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 accounts.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value since these are repayable on demand.

PEOPLE FIRST (SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

Judgements and key sources of estimation uncertainty

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.

2. Donations and legacies

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Scottish Government Section 10 – <i>Core grant</i>	-	138,696	138,696	140,613
Membership & small donations	-	-	-	644
	<u>-</u>	<u>138,696</u>	<u>138,696</u>	<u>141,257</u>
	<u>-</u>	<u>138,696</u>	<u>138,696</u>	<u>141,257</u>

Income from donation and legacies was £138,696 (2022: £141,257) of which £Nil (2022: £644) was unrestricted and £138,696 (2022: £140,613) was restricted.

PEOPLE FIRST (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

3. Income from charitable activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Scottish Government Equality Fund – <i>parents & parenting group</i>	-	-	-	11,500
Scottish Government – <i>Parent Group Worker Projects</i>	-	-	-	38,364
ARC – <i>SOLD project</i>	-	43,492	43,492	43,464
<i>Regional grants & contracts:</i>				
City of Edinburgh Council (Partners in Advocacy, Edinburgh)	-	27,083	27,083	26,394
Glasgow Learning Disability Partnership	-	78,304	78,304	78,304
Fife Council	-	90,349	90,349	84,141
Midlothian Council	-	24,232	24,232	23,980
South Lanarkshire Council	-	62,912	62,912	62,912
Clackmannanshire Council	-	20,184	20,184	20,154
National Development	-	32,000	32,000	32,000
Values into action Scotland	-	15,300	15,300	15,300
National Lottery Community Fund Improving Lives Grant	-	6,652	6,652	52,797
Scottish Government – <i>Learning disabilities hospital project</i>	-	-	-	38,364
Scottish Commission for People with Learning Disabilities – <i>Delivering equally safe work</i>	-	31,338	31,338	30,021
<i>Total grants & contracts for self-advocacy work</i>	-	431,846	431,846	557,695
Student placement fees	3,050	-	3,050	3,768
Other fees & expenses reimbursed	924	-	924	4,133
<i>Fees & expenses</i>	3,974	-	3,974	7,901
	3,974	431,846	435,820	565,596

Income from charitable activities was £435,820 (2022: £565,596) of which £3,974 (2022: £7,901) was unrestricted and £431,846 (2022: £557,695) was restricted.

PEOPLE FIRST (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

4. Expenditure

	Total 2023	Total 2022
	£	£
Staff costs (note 6)	599,270	502,516
Staff travel	11,387	2,923
Members' expenses	18,015	1,933
Conference & training costs	1,460	5,158
Publicity, printing & subscriptions	16,200	18,207
Occupancy costs	35,652	27,695
Office running costs	20,280	21,720
Insurance	2,628	2,544
Professional fees	1,151	1,183
Depreciation	6,735	7,912
Other expenditure	947	785
Governance		
Auditors' remuneration	5,200	4,335
	<hr/>	<hr/>
	718,925	596,971
	<hr/>	<hr/>

Further analysis of the charitable activities is not provided as the directors believe the charity only has one main activity.

Expenditure was £718,925 (2022: £596,971) of which £7,019 (2022: £12,339) was unrestricted and £711,906 (2022: £584,632) was restricted.

5. Net movement in funds for the year

This is stated after charging:-

	2023	2022
	£	£
Depreciation	6,735	7,912
Auditor's remuneration	5,200	4,335
Operating leases	15,355	15,015
	<hr/>	<hr/>

PEOPLE FIRST (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

6. Staff Costs and Numbers	2023	2022
	£	£
Salaries	523,470	448,028
Social Security costs	46,778	31,290
Pension costs	29,022	22,278
Recruitment	-	920
	<hr/>	<hr/>
	599,270	502,516
	<hr/>	<hr/>

The charity considers its key management personnel comprise the directors, the service manager and the HR manager. The total employment benefits including employer pension contributions of the key management personnel were £101,372 (2022: £91,813). No employee had emoluments of more than £60,000 in the current or prior year.

The average number of employees during the year, calculated on the basis of head count, was as follows:-

	2023	2022
	Number	Number
Senior management	2	2
Development workers	15	15
Administrative staff	1	1
	<hr/>	<hr/>
	18	18
	<hr/>	<hr/>

7. Trustees' Remuneration

No member of the Board of Directors received remuneration during the year.

Travel & subsistence expenses of £6,041 (2022: £26) were incurred and reimbursed to a number director (2022: 1) during the year. Last year a £366 was spent on PPE for the directors.

PEOPLE FIRST (SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Fixed Assets

	Office Equipment £
Cost	
At 1 April 2022	37,826
Additions	-
Disposals	(5,964)
	<hr/>
At 31 March 2023	31,862
	<hr/>
Depreciation	
At 1 April 2022	24,818
Charge for the period	6,735
Elimination on disposal	(5,964)
	<hr/>
At 31 March 2023	25,589
	<hr/>
Net Book Value	
At 31 March 2023	6,273
	<hr/>
At 31 March 2022	13,008
	<hr/>

9. Debtors falling due within one year

	2023 £	2022 £
Grants receivable	74,729	141,026
Other debtors	-	5,010
Prepayments	1,902	772
	<hr/>	<hr/>
	76,631	146,808
	<hr/>	<hr/>

PEOPLE FIRST (SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Creditors falling due within one year

	2023	2022
	£	£
Trade creditors	6,223	4,033
Accruals	5,336	4,440
Pension	5,947	4,348
Other creditors	8,515	12,019
	<hr/>	<hr/>
	26,021	24,840
	<hr/>	<hr/>

11. Company Limited by Guarantee

The organisation is a charitable company limited by guarantee and has no share capital. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

PEOPLE FIRST (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

12. Movement in Funds

	At 1 April 2022 £	Income	Expenditure	Management Fee Transfers £	Other Transfers £	At 31 March 2023 £
Restricted Funds:						
Core Section 10 grant	-	138,696	(153,956)	(6,735)	21,995	-
National Development	4,762	32,000	(29,664)	-	-	7,098
Parent Group Worker Projects	29,528	-	(39,072)	(956)	10,500	-
SOLD project	3,315	43,492	(45,900)	(3,000)	2,093	-
Edinburgh (Partners in Advocacy)	-	27,083	(27,763)	-	680	-
National Lottery Community Fund						
Improving Lives Grant	22,802	6,652	(52,551)	(2,299)	25,396	-
Learning Disabilities Hospital						
Project	44,500	-	(40,745)	(956)	-	2,799
SCLD - Delivering Equality						
safe work	30,021	31,338	(32,478)	(1,000)	3,457	31,338
Glasgow	-	78,304	(83,676)	(10,620)	15,992	-
Fife	9,427	90,349	(80,339)	(11,100)	-	8,337
Midlothian	-	24,232	(22,680)	(4,608)	3,056	-
South Lanarkshire	-	62,912	(64,716)	(8,488)	10,292	-
Clackmannanshire	-	20,184	(22,655)	(4,608)	7,079	-
Values into action Scotland	559	15,300	(15,711)	-	-	148
Total Restricted Funds	144,914	570,542	(711,906)	(54,370)	100,540	49,720
Unrestricted Funds:						
General Funds	401,350	4,764	(284)	54,370	(100,540)	359,660
Fixed Asset Fund	13,008	-	(6,735)	-	-	6,273
Total Unrestricted Funds	414,358	4,764	(7,019)	54,370	(100,540)	365,933
Total funds	559,272	575,306	(718,925)	-	-	415,653

Purposes of funds

The S10 grant, from the Scottish Government, funds the majority of core costs and was fully expended during the year.

National Development (previously Keys to Life) funding, also from the Scottish Government represents funds received in connection with the People with learning disabilities – coproduction, involvement and participation project.

PEOPLE FIRST (SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. Movement in Funds (cont.)

The Parent Group Worker Project and is funded by the Scottish Government for April 2021-March 2023.

The Supporting Offenders with Learning Disabilities (SOLD) project is a project operated in partnership with ARC Scotland.

Edinburgh (Partners in Advocacy) is development work through the partnership with Partners in Advocacy.

National Lottery Community Fund Improving Lives Grant is for three years of *Making Our Voice Stronger* project facilitating work to increase the visibility of the organisation and to develop communication within it. Funding for 2022/23 is the final year of this grant.

The Learning Disabilities Hospital Project is funded by the Scottish Government for April 2021 – March 2023.

The Scottish Commission for People with Learning Disabilities (SCLD) funding is toward the costs of delivering equality safe work.

The other funds represent fees received from various local authorities and funders, including Glasgow City Council, Fife council, South Lanarkshire Council, Clackmannanshire Council, Midlothian Council and Value into Action Scotland, to carry out self-advocacy work in specific geographical areas.

The Equality Budget Fund (formerly the parenting project) is funded by the Scottish Government Equality Fund via Inspiring Scotland for April 2021 – March 2022.

The National Emergency Trust funding, for November 2020 – June 2021 was to fund pandemic specific running costs that are not secured from other funding sources and is not expected to repeat.

The fixed asset fund corresponds to the net book value of fixed assets. Annual depreciation is charged to the fund and the cost of fixed assets purchased is transferred into the fund.

Management fee transfer represents internal management fees charged to specific projects in accordance with their funding agreement. Other transfers represent project overspends, underspends or re-allocations in agreement with the funder.

PEOPLE FIRST (SCOTLAND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

12. Movement in Funds (cont.)

	At 1 April 2021 £	Income £	Expenditure £	Management Fee Transfers £	Other Transfers £	At 31 March 2022 £
Restricted Funds:						
Core Section 10 grant	-	140,613	(133,670)	(7,912)	969	-
National Development	-	32,000	(27,238)	-	-	4,762
Equality Budget Fund	-	11,500	(10,815)	(546)	(139)	-
Parent Group Worker Projects	-	38,364	(8,382)	(454)	-	29,528
SOLD project	4,405	43,464	(41,554)	(3,000)	-	3,315
Edinburgh (Partners in Advocacy)	-	26,394	(28,380)	-	1,986	-
National Lottery Community Fund						
Improving Lives Grant	40,662	52,797	(67,592)	(3,065)	-	22,802
Learning Disabilities Hospital						
Project	18,941	38,364	(12,208)	(597)	-	44,500
The National Emergency Trust	5,154	-	(4,982)	-	(172)	-
SCLD - Delivering Equality safe work	-	30,021	-	-	-	30,021
Glasgow	-	78,304	(76,629)	(10,620)	8,945	-
Fife	4,949	84,141	(68,563)	(11,100)	-	9,427
Midlothian	-	23,980	(19,504)	(4,608)	132	-
South Lanarkshire	-	62,912	(54,858)	(8,488)	434	-
Clackmannanshire	-	20,154	(15,516)	(4,608)	(30)	-
Values into action Scotland	-	15,300	(14,741)	-	-	559
Total Restricted Funds	74,111	698,308	(584,632)	(54,998)	12,125	144,914
Unrestricted Funds:						
General Funds	363,823	8,651	(4,427)	54,998	(21,695)	401,350
Fixed Asset Fund	11,350	-	(7,912)	-	9,570	13,008
Total Unrestricted Funds	375,173	8,651	(12,339)	54,998	(12,125)	414,358
Total funds	449,284	706,959	(596,971)	-	-	559,272

PEOPLE FIRST (SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	6,273	-	6,273
Net current assets	359,660	49,720	409,380
	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2023	365,933	49,720	415,653
	<hr/>	<hr/>	<hr/>
	General Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	13,008	-	13,008
Net current assets	401,350	144,914	546,264
	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2022	414,358	144,914	559,272
	<hr/>	<hr/>	<hr/>

14. Operating lease commitments

The following operating lease commitments are committed to be paid within 1 year:

	2023 Land & buildings £	2023 Other £	2022 Land & buildings £	2022 Other £
Expiring: Within one year	4,062	-	1,100	-
	<hr/>	<hr/>	<hr/>	<hr/>

15. Pension Scheme

The company contributes to the personal money purchase (defined contribution) pension schemes held by staff. The assets of these Schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company and amounted to £29,022 (2022: £22,278). The balance outstanding at the year-end was £5,947 (2022: £4,348).

16. Related Party Transactions

No one individual had control of the Charity during the year.

Idem Lewis is also a director of Values into action Scotland who provided funding of £15,200 (2022: £15,300). £3,825 (2022: £7,650) was outstanding at the year end.