

Charity Registration No. 1114435
Company Registration No. 05706441 (England & Wales)



**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

If you need this document in a different format, please contact us:
hello@possabilitypeople.org.uk 01273 894040

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Sarah Chambers (*resigned 18 January 2024*)
Linda Elisha (*resigned 10 June 2024*)
Kathy Goddon (*resigned 07 July 2023*)
Mark Green
Maddy Hamp
Claire Arielle Leon (*resigned 29 November 2023*)
Samantha Oakley
Sophie Reilly
Gerry Zarb

Charity number 1114435

Company number 05706441

Registered office

Montague House
Somerset Street
Brighton
East Sussex
BN2 1JE

Chief Officer

Geraldine Des Moulins (*retired 07 July 2023*)
Angela Graham (*Interim appointed from 07 July 2023 until 01 August 2024*)
Lucy Vallis (*Appointed 01 August 2024*)

Auditors

Kreston Reeves LLP
Plus X Innovation Hub
Lewes Road
Brighton
East Sussex
BN2 4GL

Bankers

CAF Bank Limited
Kings Hill
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

CONTENTS

Chair's Foreword Trustees Report	4
Trustees Report	6-16
Report of the Independent Auditors	17-21
Consolidated Statement of Financial Activities	22
Consolidated Balance Sheet	23
Charity Balance Sheet	24
Consolidated Cash Flow Statement	25
Notes to the Accounts	26-38

Foreword by Maddy Hamp, Chair of Trustees

Looking back, it feels like 2023/2024 has been a difficult but ultimately a successful year, where Possability People has emerged stronger as a charity. Like many charities and third sector organisations, sponsorship and funding for projects and programmes has been significantly cut, especially from public sector bodies where, it seems that for Possability People these cuts have been especially hard in a post covid environment. This new economic reality helped spawn a cost-of-living crisis and a financial storm which disproportionately impacted upon our clients who are some of society's most vulnerable. However, we will always aim to do our best by our service users, so I am so proud that we have weathered this storm and have emerged stronger and more financially resilient than we could have hoped.

I just want to say a huge thank you to our staff, volunteers and trustees, without their commitment and tireless work and without them taking and implementing some tough decisions this would not have been the case.

Our Chief Officer Geraldine Des Moulins who led Possability People for last 14 years took a deserved retirement during the financial year, we wish her well. We were very fortunate that Angela Graham who has been with Possability People for seven years leading our Community Employment Service stepped up to be our Interim Chief Officer and successfully saw Possability People through what was, a challenging interim period. We emerged stronger because of her efforts. Thank you.

I would like to express my sincere thanks and gratitude to everyone who has worked so hard and successfully in what has been a year of both challenges, change and renewal. I would like to put on record my sincere thanks to our funders and supporters for their continued generous commitment and support to Possability People and the work we undertake with and for disabled people, and those with long term health conditions so they can shift the power in their favour and live their best lives.

My thanks also go to all volunteers and staff who make such a positive difference to the lives of our service users and to my fellow trustees who continue to work so hard to ensure the continued success of Possability People.



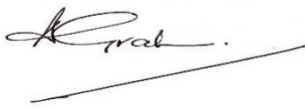
Maddy Hamp
Chair of Trustees

Foreword from Angela Graham, Interim Chief Officer

I have been so proud to take on my new role as Interim Chief Officer and to continue to work with our wonderful staff and volunteers. Having been part of the organisation for seven years I am constantly amazed at the dedication our teams show and how they go above and beyond what is asked of them.

It has been a challenging and exciting year for Possability People. As a disabled person myself I am all too aware of the barriers that those who use our services face and am proud to work for an organisation that really does make a difference to people's lives.

I look forward to the year ahead and continuing to provide quality projects and services across our diverse communities.

A handwritten signature in black ink, appearing to read 'A. Graham', with a long horizontal line extending to the right below the signature.

Angela Graham
Interim Chief Officer

Trustees' Report For the year Ended 31 March 2024

The trustees present their Annual report together with the audited financial statements of the Group for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) 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). Since the Group qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and Activities

The charity has a wholly owned non-charitable subsidiary, Possability People Trading Limited, whose purpose is to provide support services to disabled people.

Possability People work to empower disabled individuals and those with long-term health conditions by promoting social inclusion and supporting independent, dignified living. Guided by the Social Model of Disability, we focus on tackling the societal barriers that limit disabled individuals' participation, not their physical or mental conditions.

Our primary aim is to shift power to disabled people, ensuring they have a voice in decisions that affect them and equal access to opportunities in the community. Through a range of services, such as advice on welfare rights, employment, healthcare access, and more, we work to address these challenges. Our activities are designed to promote inclusion and improve the quality of life for disabled people across Brighton, Hove, and the Southeast.

We measure our success through key performance indicators (KPIs) aligned with our aims. For example, our Advice Centre achieved an 84% success rate in benefit applications, significantly higher than the national average of 52%. Our short-term goals include providing direct support through projects like the Hospital Discharge Service, while our long-term objectives involve scaling our services, increasing volunteer participation, and further influencing policy changes through lived experience networks.

Possability People continue to rely on the invaluable contributions of volunteers. In 2023-2024, volunteers contributed 11,000 hours of support, equivalent to nearly seven full-time staff, enabling us to deliver essential services that directly contribute to achieving our goals. We remain committed to empowering disabled people and making a tangible difference in their lives. Possability People work in close partnership with other local charities and service users to ensure services remain relevant to their changing needs. Our services are funded by statutory bodies and through a range of fundraising activities that include trust fundraising, events, and trading.

Possability People has considered the Charity Commission's guidance on public benefit. We believe that the range and accessibility of the services and activities offered by the charity, and the need for them, as shown by the take up from hundreds of service users clearly demonstrate the public benefit of our work. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Community Engagement Service: Our Community Engagement Service across Brighton and Sussex brings disabled individuals and professionals together to improve access to healthcare, work, and leisure. Disabled people play an active role in shaping solutions and enhancing accessibility.

- The **Get Involved Group (GIG)**, with 500 members, ensures disabled voices are heard in service changes.
- **Ask the Experts** provides feedback to the NHS from people with long-term health conditions.
- The **Eastbourne Access Group (EAG)**, with 200 members, advocates for disabled rights and influences decisions.
- **Women's Health Focus Groups**, commissioned by NHS Sussex, led to the creation of a Women's Lived Experience Network and Health Hubs.
- The **Autism Strategy Focus Group** provided service improvement recommendations to Brighton and Hove Council,
- The **Disabled Car Users Advisory Group (DCUAG)** successfully lobbied for accessible parking and Blue Badge electric vehicle charging.
- The **Gardner Street Traffic Regulation Order** restored disabled bays and improved access.
- **Access Audits** Carried out by volunteers to improve accessibility at sites like Beryl Bike Share Hubs.
- The **Mental Health Lived Experience Advisory Group (MH LEAG)**, with 53 members, provides feedback to the NHS and launched the SCALE network in Sussex.
- **Co-production** remains central, highlighted by our second Sussex-wide Co-Production Conference in 2024, which brought together over 80 participants to shape future service delivery.

Advice Centre: The Advice Centre supports the community across Brighton and Hove, East, and West Sussex, offering telephone and email support, along with appointments for benefit applications, housing, and Blue Badge queries. Our team of 6 part-time advisors and volunteers helps clients navigate challenges like Personal Independence Payment (PIP) and Universal Credit, achieving an 84% success rate in benefit applications, compared to the national average of 52%.

We work with partners such as the MS Society and Blatchington Court Trust to provide specialised support. Demand for our services continues to grow, with a 7% increase in referrals, totalling 3,382.

In 2024, we renewed our Advice Quality Standard (AQS), which praised our management, equalities monitoring, and staff support materials.

The Advice Centre also operated as a third-party reporting centre for hate incidents in partnership with the Rainbow Hub and Racial Harassment Forum. Our services remain vital to clients facing government benefit changes, the cost-of-living crisis, and reduced access to health services.

Musculoskeletal (MSK) Service: Our social prescribing service, supporting clinicians at Sussex MSK Partnership, provided people with the time and space to discuss their needs and goals, helping them connect to community services to improve their health. Clinics were held in Crawley, Haywards Heath, Horsham, and Brighton, with telephone and video appointments also available.

We collaborated closely with clinicians, promoting the service at team meetings and creating digital leaflets to assist with referrals. Social Prescribers worked with clients on issues such as mental health, housing, and pain management, leading to fully booked clinics and a waiting list. In response to user feedback, we added 3 new gentle exercise videos to our [YouTube channel](#), which received nearly 2,000 views. Funding for the project ended on 30 September 2023, and the service concluded.

Hospital Discharge Service: Our Hospital Discharge Service (HDS) provides personalised assistance to vulnerable patients aged 55+ leaving the Royal Sussex County Hospital and Princess Royal Hospital. Through three integrated projects, we help patients transition home, promoting independence and reducing hospital readmissions.

The service assists with practical needs such as food shopping, mobility equipment, and housing support, ensuring patients are connected to community services. This year, we supported 3,289 patients, saving 1,025 hospital bed days and over £1 million for the NHS.

We also provide Hospital Discharge Grants for urgent home adaptations and repairs, helping patients return to safe environments. The Wellbeing Service regularly checks in on post-discharge patients, ensuring their ongoing needs are met.

Feedback from both clients and hospital staff highlights the service's positive impact, with 100% client satisfaction.

At Home Service: Possability People's 'At Home' service supports individuals with health conditions to live independently in their own homes. Serving Brighton and Hove, our skilled care team provides personalised care, including assistance with personal care, mental health support, neurodiverse conditions, and dementia care. Clients also receive support with employment, volunteering, and community engagement.

From April 2023 to March 2024, we provided 27,567 hours of care to 55 clients, a 9% increase from the previous year. Despite challenges in recruiting due to staff shortages and local parking

restrictions, we maintain a commitment to minimum one-hour visits, ensuring consistent care from the same Personal Assistants (PAs) each week.

Registered with the Care Quality Commission and holding the Gold Standard in end-of-life care, our service has received overwhelmingly positive feedback from clients and their families, with many describing our PAs as life-changing in their support.

Community Employment Service: Get Set: Opening Doors programme empowered disabled individuals and those with long-term health conditions to overcome barriers to employment. Running in Brighton, Eastbourne, and Hastings, the project provided long-term support to help participants not only find work but sustain it.

Participants, many of whom were far from the job market, received one-on-one and group support to build confidence, manage health conditions, and develop employability and digital skills. Over four years, 60% of participants moved into work, volunteering, training, or education, with a 52% reduction in feelings of isolation.

In 2023, the project supported 98 participants, with 32 securing jobs or apprenticeships and 18 gaining volunteering roles. The project was funded by the National Lottery and delivered by a dedicated team of volunteers and staff.

Our **Employment Consultancy Service** helped employers retain staff by offering tailored support, reducing sickness absence by 75% and improving long-term employment sustainability.

Payroll & Supported Bank Accounts: Our Payroll and Supported Bank Account (SBA) services are essential for disabled people managing their own care, relieving them of the administrative burden of payroll tasks, such as generating payslips and reporting to HMRC. The service also offers a secure bank account to manage care payments efficiently.

With a dedicated team of 6 staff and volunteers, we supported 1,110 clients this year, a 12% increase from the previous year. Clients also benefit from free access to our PA Noticeboard, making it easier to recruit Personal Assistants.

PA Noticeboard: The **PA Noticeboard** is an essential tool for connecting Personal Assistants (PAs) with Direct Employers. Developed in 2011 with input from disabled users, the board remains popular and effective, with 106 ads and 462 applications between April 2023 and March 2024.

Employers can search for PAs by skills and location, post ads, and maintain full control over hiring. Subscription fees apply, though payroll and supported bank account users access the service for free. The PA Noticeboard has been licensed to 4 local authorities, generating income for the charity and supporting disabled individuals' employment needs.

It's Local Actually: It's Local Actually is a free online listings site helping people find activities and services in their area, now covering Brighton, Sussex, Surrey, and Kent. With over 1,000 listings, including accessible, low-cost activities and local businesses, it's an invaluable resource, especially for those with limited mobility. The site is maintained by volunteers, helping them grow their digital skills and confidence.

Possability Place: Possability Place, our fully accessible venue in Brighton, provided a popular space for community groups and organisations until its closure in June 2023. Despite the end of the lease, the space hosted 12 hirers in its final months, supporting a wide range of activities, from support groups to social clubs.

Shopmobility: Shopmobility offers affordable mobility scooter and wheelchair hire, with 543 hires last year—a 6% increase. With 391 deliveries, half to hotels, our service allows locals and visitors alike to explore the city with ease. Supported by 7 dedicated volunteers, Shopmobility offers freedom and independence to those who need it most.

Volunteering: Volunteers play a vital role in every aspect of our work, often sharing their lived experience to benefit the entire organisation. We offer a range of accessible volunteer opportunities, supporting both disabled and non-disabled individuals who want to gain experience, make friends, or give back.

In 2023, volunteers contributed 11,000 hours, equivalent to nearly 7 full-time staff. All survey respondents reported a positive experience, with 100% saying the roles were accessible and had personal benefits. Many volunteers have gone on to paid work, while others continue to support us long-term. We are immensely grateful to our volunteers for their dedication and the impact they make.

Structure, Governance and Management

Structure

The Trustees are also the directors for the purpose of company law. Trustees serving during the period were:

Sarah Chambers (<i>resigned 18 January 2024</i>)	Maddy Hamp
Linda Elisha (<i>resigned 10 June 2024</i>)	Claire Arielle Leon (<i>resigned 29 November 2023</i>)
Kathy Goddon (<i>resigned 07 July 2023</i>)	Samantha Oakley
Mark Green	Sophie Reilly
	Gerry Zarb

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up. All trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Governance

The trustees of Possability People are committed to ensuring that decisions are made in a way that aligns with the charity's purpose and strategic objectives, as outlined in section 1.51 of the Statement of Recommended Practice (SORP). Key decisions, particularly those with significant

impact on the charity's activities, resources, and governance, follow a structured process that includes:

- **Engagement and Consultation:** Trustees actively seek input from staff, beneficiaries, and external experts where appropriate. This ensures that all key decisions are well-informed and reflect the needs and views of those the charity serves.
- **Strategic Alignment:** All major decisions are considered in the context of the charity's long-term strategic goals. This helps to ensure that decisions support the overall mission and vision of the organisation.
- **Risk and Impact Assessment:** Decisions are made with an understanding of their potential risks and impacts, both financial and operational. Trustees ensure that risks are properly mitigated, and decisions contribute positively to the charity's sustainability and effectiveness.
- **Governance and Oversight:** Trustees ensure compliance with legal and regulatory requirements, and key decisions are taken within the framework of the charity's governing documents. Significant matters are discussed at board meetings and, where necessary, subject to further scrutiny by sub-committees or advisors.
- **Delegation of Authority:** While day-to-day operational decisions are delegated to senior management, trustees retain oversight on key issues, including finance, strategy, and governance. Decisions of high importance, particularly those that could impact the charity's direction, are reserved for the full board.
- **Monitoring and Review:** Once decisions are made, trustees monitor their outcomes and assess whether they meet the intended objectives. This ensures a continuous learning process, allowing the board to refine its decision-making approach over time.

Possability People values diversity as an important factor for accountability and public confidence. As a result, we seek to appoint board members from a variety of backgrounds to bring a variety of skills and experience to the board. If a position on the board becomes vacant, our Trustees will firstly explore contacts who have expressed an interest in our work. If we are unable to find a suitable candidate, then we will advertise the position in the appropriate media. Potential new trustees will be interviewed by the Chair and other officers of the Board and then may be put forward to a vote at the next Board meeting. Should their appointment be approved, they will join the Board of Trustees, and an induction process is put in place.

Trustee recruitment process:

1. The trustee board identifies the skills and experience needed by a board member to lead the charity.
2. The role description is advertised widely on appropriate lists and web sites and on our website. As a user led organisation, we actively encourage applications from people with a lived experience of being disabled.
3. Potential candidates are sent a trustee recruitment pack with information about the organisation and the essential requirements for trustees including a role description and person specification.

4. Applications are reviewed and shortlisted by the board. A panel is then chosen of two trustees to conduct an interview, who then send its recommendation to the board.
5. References and a DBS check are completed for successful applicants.
6. Our Memorandum and Articles states that successful candidates can be co-opted on to the board prior to being voted on by the membership at the next AGM.
7. Appointees are given an induction which includes a presentation of the activities of the charity, confirmation of an understanding of the charity's policies and procedures, and any identified training needs will be addressed.
8. The recruitment process is reviewed and evaluated.

Under the requirements of the Memorandum and Articles of Association, one third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. A Trustee retiring under this Article may stand for re-election.

Possability People's Board of Trustees must consist of at least 3 and not more than 15 individual members who meet quarterly and are responsible for the strategic direction and policy of the charity.

Management

The Board of Trustees delegates the day-to-day operations to the Chief Officer and the Senior Leadership Team. The trustees provide oversight, governance, and strategic direction to the charity. No Trustee of the charity receives remuneration. The pay of staff, including senior staff, is reviewed on an annual basis by the Board of Trustees. When recruiting for senior staff members, the charity assesses the requirements of the role and the suitability of the pay & remuneration (including taking into account remuneration of similar roles for people with similar skills and experience in other, similar organisations).

Risk

The management committee discusses risk on an ongoing basis. Possability People hold a risk register. As well as the standard risks for charities such as safeguarding and legal & governance compliance, the biggest risk to the charity is the pressure on budgets in the public sector which remains a significant source of our income. We have seen cuts to contracted budgets and discontinued activities. To mitigate this risk, we continually look for other opportunities to diversify our offer. This includes looking to successfully increase our social enterprise activities and looking at strengthening our fundraising activities including bids to trusts and foundations.

Financial review

The charity started 2023-24 in very difficult circumstances. Following the loss of some projects' funding and the inflationary pressures felt since 2022, significant changes were required to the charity's cost base. Some staff hours were reduced, while ensuring services continued to operate in accordance with the terms of grants and contracts, and the annual cost of living increase in pay being adjusted. As a result of cost-saving measures it is expected surpluses will be made to improve the reserves and to cover of ongoing expenditure.

The principal sources of our income are shown in notes 3 to 5 to the financial statements. Incoming resources during the year decreased to £1,600,909 (2023 - £1,633,112).

Our results for the year show an overall surplus of £33,166; £63,570 surplus from unrestricted funds offset by a deficit of £ (30,404) from restricted funds; (2023 - total deficit of £(46,714) of which a deficit of £(51,428) from restricted funds offset a surplus of £4,714 from unrestricted funds).

A net transfer to restricted funds of £28,019 was required (2023 - £42,331) transfer from restricted funds arose). The final result was an overall surplus of £35,551 (2023 – deficit of £(46,714) to unrestricted funds Information.

Fundraising

Fundraising is a vital component of Possability People’s strategy to ensure long-term sustainability and financial resilience. In response to the challenges posed by reductions in statutory funding and the broader economic pressures, we have continued to diversify our income streams, focusing on increasing support from charitable trusts, foundations, and individual donors.

Fundraising Practices and Accountability

Possability People is committed to maintaining the highest standards in fundraising. We comply with all relevant fundraising regulations, including the Fundraising Regulator’s Code of Fundraising Practice. We take a transparent approach in our communications with donors, ensuring they understand how their contributions are used to support our objectives. There have been no complaints or objections to our fundraising activities.

Volunteers also play a significant role in our fundraising efforts, helping with events, campaigns, and administrative support. Their contribution not only increases our capacity to raise funds but also ensures that our fundraising activities are cost-effective.

As we look to the future, we will continue to strengthen and diversify our fundraising efforts to ensure the financial health of Possability People and the continuation of our vital services for disabled individuals.

Funding 2023-2024

- The Advice Centre was funded by The Henry Smith Charity, the 29th May 1961 Charitable Trust, East Sussex County Council and Brighton & Hove City Council, to provide an advice service for disabled people. At the year-end a reserve of £20,834 (2023 - £47,000) was carried forward.
- Get Involved Group was funded by Brighton & Hove City Council via The Trust for Developing Communities, Community Works and Eastbourne Borough Council. Overall, all funds received in the year were expensed (2023 – a transfer of £4,486 was required from unrestricted funds).

- The Get Set Opening Doors service was funded by a successful bid to the National Lottery Community Fund. This saw the charity receive almost £400,000 for a four-year programme to support disabled people into work, volunteering or training in Brighton, Hove and across East Sussex. In the current, and final year a deficit of £(27,187 (2023 - £(17,181)) was incurred on this activity requiring a transfer from unrestricted funds.
- The Right Track project had received additional funding from Sport England and Disability Rights UK for our MSK Social Prescribing service. This project was discontinued in 2023-24 and all funds were expensed.
- Hospital Discharge Service was funded by NHS Brighton & Hove Clinical Commissioning Group to provide a service that links people to the community. All funds received in the year were expensed.
- Mental Health Lived Experience (MHLE) provides support for people who have a lived experience of using mental health services to influence decision makers. At the year-end a reserve of £33,000 was carried forward recognising funding received in advance from NHS Sussex ICB. The overall costs incurred in 2023-24 required a transfer of £832 from unrestricted funds.
- Shopmobility was funded by Brighton & Hove City Council to provide hire of mobility scooters, powered and manual wheelchairs to visitors and residents of Brighton and Hove. This funding ceased as of the start of 2023-24. All funding received to that point had been fully expensed, (2023 - £5,436 was carried forward).

Reserves policy

Unrestricted funds held at the year-end were £217,625 (2023 - £182,074). Tangible fixed assets have been written down to £nil, (2023 - £nil). Therefore, the free reserves as defined by the Charity Commission were £217,625, (2023 - £182,074).

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. Because of the rapid and unexpected inflation in costs, this was not achieved at the end of 2022/23 with the cover of monthly expenditure by unrestricted funds having fallen to 1.3. However, because of the staffing restructure and pay constraints in 2023/24, this cover has improved to 1.7.

It is expected that the cover will improve through 2024/25 with the aim to be at least 2 months and preferably 3.

Restricted funds held at the year-end were £53,834 (2023 - £56,219). These funds can only be used for specific purposes as defined by the funders.

Plans for the Future

We plan to broaden our scope while remaining a grassroots organisation. This involves rescoping successful projects like our Community Employment Service and involving other areas across the Southeast, with a focus on adapting them to meet regional needs.

Building on the 11,000 hours contributed by volunteers this year, we aim to expand our volunteer base and enhance their involvement in service delivery. This will allow us to extend our reach while ensuring volunteers gain valuable skills and experience.

Based on our success with lived experience networks like the Mental Health Lived Experience Advisory Group, we will work to strengthen our influence on local and national policies. Our future advocacy efforts will focus on ensuring that disabled individuals have a voice in decisions impacting their lives.

Lessons Learned and Future Direction

Our experience during 2023-2024, particularly managing the challenges posed by funding cuts and the cost-of-living crisis, has underscored the importance of financial resilience. As a result, one of our key objectives is to diversify funding sources, including expanding our social enterprise activities and increasing income from trusts and foundations.

We also recognise the value of flexibility in service delivery, highlighted by the success of our remote services during the pandemic and ongoing cost-of-living challenges. Future plans will continue to prioritise flexible service models, such as offering both in-person and virtual support, to meet the evolving needs of disabled people.

Through these future activities, Possability People is committed to continuing its work of shifting power to disabled individuals, ensuring they have control over their lives and the opportunities to thrive within their communities.

Responsibilities of Board of Trustees

The Trustees (who are also the directors of the company for the purpose 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 Trustee to prepare financial statements for each financial year.

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

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP (FRS 102).
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards (FRS 102) 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 group will continue in business.

The trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the 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 Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Possability People Trading Limited. The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and expenditure account.

Going concern

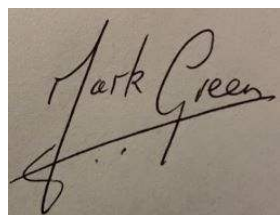
At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This statement is made with full recognition of the actual and potential continued future financial impact arising from the ongoing effects of the COVID-19 pandemic and other recent outside factors such as the cost-of-living crisis. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements and have no material uncertainty.

Disclosure of information to auditors

Each of the persons who are the Trustees at the time when this Trustees' report is approved has confirmed that:

So far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and

That Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

A photograph of a handwritten signature in black ink on a light-colored surface. The signature reads "Mark Green" in a cursive style.

Mark Green, on behalf of the board of trustees

Dated: 21 October 2024

Independent auditors' report to the Members of Possability People Limited

Opinion

We have audited the financial statements of Possability People (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, 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 Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the groups and the parent charitable company's affairs as of 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and parent charitable 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 included in the Annual report other than the financial statements and our Auditors' 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to 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.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or

- we have not received all the information and explanations we require for our audit; 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 Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, 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 Group's and the parent charitable company'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 Group or parent charitable company or to cease operations or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the group, parent charitable company and sector, and through discussion with the Trustees and management (as required by auditing standards), we identified the principal risks of non-compliance with laws and regulations. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, Statement of Recommended Practice, taxation and pension legislation. We communicated identified

laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to increase income to reduce the deficit generated. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness

of accounting estimates and related disclosures made by the Trustees.

- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

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

Kreston Reeves LLP

Lucy Hammond FCA BSc (Senior statutory auditor)

for and on behalf of

Kreston Reeves LLP

Chartered Accountants

Statutory Auditor

Brighton

Date: 23 October 2024

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Income from:</u>	Note				
Donations	3	1,774	2,187	3,961	15,163
Activities for raising funds	4	25,516	-	25,516	37,900
Charitable activities – trading subsidiary	11	318,497	-	318,497	296,758
Charitable activities – parent charity	5	725,805	527,130	1,252,935	1,283,291
Total income		1,071,592	529,317	1,600,909	1,633,112
<u>Expenditure on:</u>					
Costs of raising funds					
Marketing and advertising	6	490	-	490	1,451
		490	-	490	1,451
Charitable activities					
Trading subsidiary	11	248,992	-	248,992	244,664
Parent charity	6	758,540	559,721	1,318,261	1,433,711
		1,007,532	559,721	1,567,253	1,678,375
Total expenditure		1,008,022	559,721	1,567,743	1,679,826
Net income for the year		63,570	(30,404)	33,166	(46,714)
Gross transfers between funds	19	(28,019)	28,019	-	-
Net movement in funds		35,551	(2,385)	33,166	(46,714)
Fund balances at 1 April 2023		182,074	56,219	238,293	285,007
Fund balances at 31 March 2024		217,625	53,834	271,459	238,293
				2024	2023
				£	£
(Deficit) attributable to Possability People Limited				(36,339)	(98,808)

All activities are classed as continuing. There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 26 to 38* form part of these financial statements.

CONSOLIDATED BALANCE SHEET

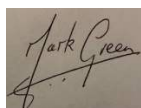
		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	13		-		-
			<u>-</u>		<u>-</u>
Current assets					
Debtors	15	166,514		218,191	
Cash at bank and in hand		210,655		126,257	
		<u>377,169</u>		<u>344,448</u>	
Creditors: amounts falling due within one year	16	(105,710)		(106,155)	
			<u>271,459</u>		<u>238,293</u>
Net current assets			271,459		238,293
Total assets less current liabilities			<u>271,459</u>		<u>238,293</u>
Income funds					
Restricted funds	19		53,834		56,219
Unrestricted funds	19		217,625		182,074
			<u>271,459</u>		<u>238,293</u>

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

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 21 October 2024 and signed on their behalf, by:



.....
Mark Green
Trustee

Company Registration No. 05706441

The notes on pages 26 to 38* form part of these financial statements.

CHARITY BALANCE SHEET

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		-		-
Investments	14		2		2
			<u>2</u>		<u>2</u>
Current assets					
Debtors	15	129,144		192,244	
Cash at bank and in hand		151,057		74,492	
		<u>280,201</u>		<u>266,736</u>	
Creditors: amounts falling due within one year	16	(78,252)		(79,723)	
			<u>201,949</u>		<u>187,013</u>
Net current assets			201,949		187,013
Total assets less current liabilities			<u>201,951</u>		<u>187,015</u>
Income funds					
Restricted funds	19		53,834		56,219
Unrestricted funds	19		148,117		130,796
			<u>201,951</u>		<u>187,015</u>

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

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 21 October 2024 and signed on their behalf, by:



.....
Mark Green

Trustee

Company Registration No. 05706441

The notes on pages 26 to 38* form part of these financial statements.

CONSOLIDATED CASH FLOW STATEMENT

	Notes	2024 £	2023 £
Net cash provided / (used) by operating activities	22	84,398	(107,913)
		<hr/>	<hr/>
Increase/ (Decrease) in cash		84,398	(107,913)
Cash and cash equivalents at the beginning of the year		126,257	234,170
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year		210,655	126,257
		<hr/>	<hr/>

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Statutory information

Possability People Limited is a charitable private company, limited by guarantee, registered in England and Wales. The charitable company's registered number and registered office address and principal place of business can be found on the Legal and Administrative information page.

2 Accounting policies

2.1 Basis of preparation

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

Possability People Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. Accounting policies have been consistently applied.

The Statement of Financial activities (SOFA) and Balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis.

No separate SOFA has been presented for the Charity alone as permitted by section 408 of the Companies Act 2006.

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

2.2 Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Possability People Trading Limited.

The charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and expenditure account.

2.3 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. This statement is made with full recognition of the actual and potential continued future financial impact arising from the COVID-19 pandemic. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements and have no material uncertainty.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting policies (continued)

2.4 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and receipt is probable. The subsidiary is VAT registered.

Grant income is recognised over the period for which it is granted.

Donations and gifts are recognised when receivable.

Subsidiary income is derived from services to clients with Direct Payments budgets and small employers' payroll services. Additionally, there is licence fee income from use of proprietary software. All income is recognised when invoiced.

Investment income is recognised when receivable.

Other incoming resources are recognised when receivable.

2.5 Government Grants

Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure. During the year the company received assistance from the coronavirus job retention scheme.

2.6 Expenditure

Expenditure is analysed as follows:

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. They are included within the support costs of the charity.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage as a proportion of directly attributable expenditure. Expenditure is provided for when a legal or constructive obligation exists and includes irrecoverable value added tax within the item of expense to which it relates.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

It is the policy of the charity to capitalise items exceeding £2,500 in cost. Expenditure below this level is taken to the Statement of Financial Activities as incurred.

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:

Computer equipment	3 years straight line
Fixtures, fittings & equipment	6 years straight line
Specialist equipment	4 years straight line

2.8 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments.

2.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.11 Investments

Fixed asset investments are not stated at market value, due to the lack of market information. The trustees have elected to value the investment at cost.

2.12 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.

2.13 Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

2.14 Accumulated funds

Unrestricted general funds comprise those amounts received for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

Restricted funds are subject to specific conditions imposed by donors and includes monies raised for specific projects.

3 Donations

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Donations	1,774	2,187	3,961
	<hr/>	<hr/>	<hr/>
	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Donations	9,227	5,936	15,163
	<hr/>	<hr/>	<hr/>

4 Income from activities for raising funds

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Shopmobility	11,518	-	11,518
Fund Generation	13,998	-	13,998
	<hr/>	<hr/>	<hr/>
	25,516	-	25,516
	<hr/>	<hr/>	<hr/>
	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Shopmobility	9,420	-	9,420
Fund Generation	28,481	-	28,481
	<hr/>	<hr/>	<hr/>
	37,901	-	37,901
	<hr/>	<hr/>	<hr/>

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £
Income received	725,805	527,130	1,252,935
	Unrestricted funds £	Restricted funds £	Total 2023 £
Income received	646,212	637,079	1,283,291

Included within income received are the following:

	2024 £	2023 £
<u>Unrestricted funds</u>		
At Home	688,305	571,212
Here	37,500	75,000
DWP	-	-
Sussex Community Foundation	-	-
	725,805	646,212
<u>Restricted funds</u>		
Brighton & Hove City Council	31,109	25,061
NHS Sussex ICB	80,498	68,529
Brighton & Hove City Council - Shopmobility	26,100	26,100
The Henry Smith Charity	44,800	44,300
Trust For Developing Communities	23,000	23,000
Moneyworks	9,573	9,777
Hospital Discharge Service project	178,786	179,250
National Lottery Community Fund	52,073	109,252
Southdown Housing Association	55,998	41,500
Grassroots Suicide Prevention	3,400	-
29th May 1961 Charitable Trust	3,000	-
Eastbourne Borough Council	4,000	-
Community Works	14,793	-
Edward Kleinwort Trust	-	3,000
East Sussex County Council	-	30,000
Versus Arthritis	-	4,986
Police and Crime Commissioner for Sussex	-	10,000
Social Enterprise Support Fund	-	37,324
Garfield Weston Foundation	-	25,000
	527,130	637,079

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure

	Staff costs £	Depre- ciation £	Other costs £	Total 2024 £
Costs of generating funds				
Marketing and advertising	-	-	490	490
Charitable activities				
Parent charity activities undertaken directly	1,059,170	-	65,682	1,124,852
Parent charity support costs	134,597	-	60,912	195,509
Trading subsidiary activities undertaken directly	145,796	-	32,072	177,868
Trading subsidiary support costs	18,402	-	50,622	69,024
	1,357,965	-	209,288	1,567,253
Total expenditure	1,357,965	-	209,778	1,567,743
	Staff costs £	Depre- ciation £	Other costs £	Total 2023 £
Costs of generating funds				
Marketing and advertising	-	-	1,451	1,451
Charitable activities				
Parent charity activities undertaken directly	1,133,970	-	89,465	1,223,435
Parent charity support costs	141,602	-	72,356	213,958
Trading subsidiary activities undertaken directly	151,199	-	23,282	174,481
Trading subsidiary support costs	18,881	-	47,620	66,501
	1,445,652	-	232,723	1,678,375
Total expenditure	1,445,652	-	234,174	1,679,826
Analysis of support costs (including Governance costs)				2024
				£
Wages and salaries				152,999
Legal and professional				17,752
General office and administration				71,676
Vehicle and travel				6,376
Governance costs:				
Audit and accountancy fees				15,430
Other services provided by auditors				300
				264,533
				2023
				£
Wages and salaries				160,483
Legal and professional				22,941
General office and administration				77,846
Vehicle and travel				6,389
Governance costs:				
Audit and accountancy fees				12,500
Other services provided by auditors				300
				280,459

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year. The charity paid travel and training costs on behalf of 1 (2023 – 2) trustees totalling £73 (2023: £239).

8 Employees

Employment costs	2024 £	2023 £
Wages and salaries	1,240,177	1,311,264
Social security costs	89,404	101,977
Other pension costs	28,384	32,411
	<u>1,357,965</u>	<u>1,445,652</u>

The average number of persons employed by the charity during the year was **78** (2023: 75). No individual's emoluments were greater than £60,000, (2023: 1).

The key management personnel of the charity consisted of the Chief Officer, with the total employee benefits being **£22,187** (2023: £64,817); and the interim Chief Executive Officer with total employee benefits being **£57,324** (inclusive of remuneration prior to appointment). These figures include employers' national insurance and also employer's pension contribution where incurred.

9 Taxation

The Charity is a registered charity and is exempt from taxation on income applied for charitable purposes under section 505(1) of the Income and Corporation Taxes Act 1988.

10 Auditors' remuneration

The auditors' remuneration amounts to an audit fee of £15,600 (2023: £7,375).

11 Trading activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Subsidiary trading income	318,497	-	318,497	296,758
Subsidiary trading expenses	248,991	-	248,991	245,482
	<u>69,506</u>	<u>-</u>	<u>69,506</u>	<u>51,276</u>

In 2023, of the net income from trading activities £69,506 was to unrestricted funds and £nil was to restricted funds.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Net income/(expenditure)

	2024	2023
	£	£

This is stated after charging:

Depreciation of tangible fixed assets owned by the charity	-	-
	<u>-</u>	<u>-</u>

13 Tangible fixed assets - Charity and Group

	Computer equipment	Specialist equipment	Fixtures, fittings & equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	26,028	30,463	25,543	82,034
At 31 March 2024	<u>26,028</u>	<u>30,463</u>	<u>25,543</u>	<u>82,034</u>
Depreciation				
At 1 April 2023	26,028	30,463	25,543	82,034
Charge for the year	-	-	-	-
At 31 March 2024	<u>26,028</u>	<u>30,463</u>	<u>25,543</u>	<u>82,034</u>
Net book value				
At 31 March 2024	-	-	-	-
At 31 March 2023	-	-	-	-

14 Fixed asset investments - Charity

	Shares in group undertaking
	£
Cost at 31 March 2023 and 31 March 2024	<u>2</u>
Historical cost:	
At 31 March 2023	<u>2</u>
At 31 March 2024	<u>2</u>

Subsidiary undertaking

The principal activity of the subsidiary company is that of providing support services to disabled people.

Name	Class of shares	Holdings
Possability People Trading Limited (07961915)	£1 Ordinary	100%

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Debtors

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	139,726	169,533	91,192	107,010
Other debtors	16,800	37,470	8,000	30,270
Amounts owed by group undertakings	-	-	22,252	46,064
Prepayments	9,988	11,188	7,700	8,900
	166,514	218,191	129,144	192,244

16 Creditors: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	10,698	7,988	8,420	5,876
Taxes and social security costs	43,642	45,435	22,012	25,616
Other creditors	16,020	16,332	15,970	16,331
Accruals	35,350	36,400	31,850	31,900
	105,710	106,155	78,252	79,723

17 Pension and other post-retirement benefit commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Defined contribution

	2024	2023
	£	£
Contributions payable by the company for the year	28,384	32,411

Pension contribution commitments at the year-end amounted to £4,496 (2023: £5,473).

18 Share capital

The charity is a company limited by guarantee and therefore without a share capital. No one member has overall control of the charity.

Liability is limited to £1 per member.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Statement of funds

Statement of funds – current year

	Balance	Movement in funds			Balance at
	at 1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
Unrestricted funds					
General funds	130,796	753,095	(759,030)	23,257	148,117
PPTL Reserves	51,278	318,497	(248,992)	(51,276)	69,508
	<u>182,074</u>	<u>1,071,592</u>	<u>(1,008,022)</u>	<u>(28,019)</u>	<u>217,625</u>

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance	Movement in funds			Balance at
	at 1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
Restricted funds – current year					
Advice centre	47,000	90,669	(116,835)	-	20,834
Get Involved	-	41,793	(41,793)	-	-
Mental Health Lived Experience	2,169	126,474	(96,475)	832	33,000
Get Set Opening Doors	-	52,073	(79,260)	27,187	-
Right Track	1,614	-	(1,614)	-	-
Hospital Discharge Service	-	192,208	(192,208)	-	-
Shopmobility	5,436	26,100	(31,536)	-	-
	<u>56,219</u>	<u>529,317</u>	<u>(559,721)</u>	<u>28,019</u>	<u>53,834</u>

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of funds – prior year

	Balance	Movement in funds			Balance at
	at 1 April	Income	Expenditure	Transfers	31 March
	2022				2023
	£	£	£	£	£
Unrestricted funds					
General funds	144,498	693,340	(739,902)	32,860	130,796
PPTL Reserves	75,193	296,758	(245,482)	(75,191)	51,278
	<u>219,691</u>	<u>990,098</u>	<u>(985,384)</u>	<u>(42,331)</u>	<u>182,074</u>

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance	Movement in funds			Balance at
	at 1 April	Income	Expenditure	Transfers	31 March
	2022				2023
	£	£	£	£	£
Restricted funds					
Advice centre	42,363	123,574	(132,642)	13,705	47,000
Get Involved	-	51,000	(55,468)	4,468	-
Mental Health Lived Experience	-	70,029	(67,860)	-	2,169
At Home	12,728	41,824	(60,671)	6,119	-
Get Set Opening Doors	-	134,252	(151,433)	17,181	-
Right Track	1,800	4,986	(5,172)	-	1,614
Hospital Discharge Service	494	191,250	(192,602)	858	-
Shopmobility	7,931	26,100	(28,595)	-	5,436
	<u>65,316</u>	<u>643,015</u>	<u>(694,443)</u>	<u>42,331</u>	<u>56,219</u>

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Details of each fund's activities:

Advice Centre provides an advice service for disabled people.

Get Involved Group provides a platform for people with a lived experience of disability, long-term health condition, impairment or mental health condition, and their carers, to have their voices heard on issues that directly affect them.

Get Set Opening Doors (Continuing Employment Service) supports disabled people and people with long term health conditions or impairments (including mental health conditions) to overcome the barriers they might face in getting a job.

Mental Health Lived Experience provides support for people who have a lived experience of using mental health services to influence decision makers.

Right Track supports people to find and engage in suitable exercise classes and health related activities, Right Track also refers to a variety of other areas, including, but not limited to: disability advice; carer support; money and debt management; housing and adaptations; nutrition; travel; mental health; social and peer support groups; hobbies and interests; advocacy; employment advice and support; volunteering; and specialist services such as domestic abuse or family mediation.

Hospital Discharge Service is a service that links people to the community, voluntary and private sector services that can enhance their independence and day to day lives on their return home from hospital admissions.

Shopmobility is funded by Brighton & Hove City Council to provide hire of mobility scooters, powered and manual wheelchairs to visitors and residents of Brighton & Hove.

At Home is a care service which is run as a social enterprise. It enables disabled people to stay independent and safe at home.

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets	-	-	-
Current assets	323,335	53,834	377,169
Creditors: amounts falling due within one year	(105,710)	-	(105,710)
	<u>219,691</u>	<u>53,834</u>	<u>271,549</u>
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	-	-	-
Current assets	288,229	56,219	344,448
Creditors: amounts falling due within one year	(106,155)	-	(106,155)
	<u>182,074</u>	<u>56,219</u>	<u>238,293</u>

21 Commitments under operating leases

At 31 March 2024 the company had total commitments under non-cancellable operating leases payable as follows:

	Land and buildings		Other	
	2024 £	2023 £	2024 £	2023 £
Within one year	4,050	3,894	2,393	2,393
Between two and five years	-	-	7,179	9,572
	<u>4,050</u>	<u>3,894</u>	<u>9,572</u>	<u>11,965</u>

22 Net cash (outflow)/inflow from operating activities

	2024 £	2023 £
Net income/(expenditure)	33,166	(46,714)
Increase/(decrease) in creditors	(445)	5,095
Decrease/(increase) in debtors	51,677	(66,294)
	<u>84,398</u>	<u>(107,913)</u>

23 Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	126,257	84,398	210,655

24 Related parties

For the financial year ended 31 March 2024 the company had no disclosable related party transactions.