

POSITIVE CARE LINK

England & Wales · Charity number 1045438

Details

Other names	PCL
Status	Registered
Legal form	Charitable company
Company number	03028423
Registered	1995-03-30
Register	View on the Charity Commission register

Contact

Address	Positive Care Link Oxford House Derbyshire Street London E2 6HG
Phone	02077296500
Email	pcl@positivecarelink.org
Website	www.positivecarelink.org

Activities

Objects: (1)TO PRESERVE AND PROTECT THE GOOD HEALTH AND RELIEVE SICKNESS OF PERSONS, ESPECIALLY THOSE OF AFRICAN DESCENT, LIVING MAINLY BUT NOT SPECIFICALLY IN THE GREATER LONDON AREA, WITH PARTICULAR BUT NOT EXCLUSIVE REFERENCE TO THOSE SUFFERING FROM HIV OR AIDS, AND TO PROVIDE FOR AND PROMOTE THE RELIEF OF THEIR FAMILIES BY IN PARTICULAR THE GIVING OF ADVICE, INFORMATION, SUPPORT, CARE AND ASSISTANCE. (11)TO ADVANCE THE EDUCATION OF THOSE IN THE CARING PROFESSIONS AND GENERAL PUBLIC ON THE SUBJECT OF HIV AND AIDS AND THE NEEDS OF THOSE WHO ARE HIV POSITIVE OR SUFFER FROM AIDS AND THEIR FAMILIES.

Activities: To support and promote the health of Africans in Greater London by providing care and practical help, information and advice, and to advance public education on HIV and AIDS.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** IN PARTICULAR GREATER LONDON AREA
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£182,901	£183,025	-	-
2024-03-31	£177,356	£198,396	-	-
2023-03-31	£220,273	£210,717	-	-
2022-03-31	£220,905	£232,792	-	-
2021-03-31	£146,482	£145,587	-	-

Trustees

Name	Role	Appointed
DAVID SEGAWA-MUKASA	Chair	
FLORENCE NAMBI		
MENDI NAKAGGWE		
RICHARD TAKAN		
SAMUEL KYAMBADDE MUSOKE		

POSITIVE CARE LINK

England & Wales - Charity number 1045438

Accounts

POSITIVE CARE LINK

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2025

Registered Charity Number: 1045438

Company Number: 3028423

Positive Care Link

Index to the Financial Statements
For the year ended 31 March 2025

Report of the Management Committee	2 - 4
Report of the Accountants	6 - 7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 – 14

**Positive Care Link
Trustees' Annual Report
For the Year Ended 31 March 2025**

TRUSTEES' ANNUAL REPORT (DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of the charitable company for the purposes of company law, present their annual report and the financial statements of Positive Care Link for the year ended 31 March 2025. The trustees have prepared this report in accordance with the Companies Act 2006 and the Charities SORP (FRS 102).

1. Reference and administrative information

Charity name: Positive Care Link

Registered charity number: 1045438

Company number: 3028423

Registered office:

Oxford House

Derbyshire Street

London E2 6HG

Trustees serving during the year and at the date of approval:

David Mukasa Segawa (Chair)

Andrew Sentongo (Vice Chair)

Richard Takan (Treasurer)

Prof Chitta R Chowdhury

Beatrice Ayi

Henry Muntu

**Positive Care Link
Trustees' Annual Report**

For the Year Ended 31 March 2025

2. Structure, governance and management

Positive Care Link is a company limited by guarantee and a registered charity governed by its Articles of Association. The charity is managed by a Board of Trustees who are responsible for setting strategic direction, ensuring compliance with legal and regulatory requirements, and safeguarding the charity's assets.

Trustees are appointed in accordance with the Articles of Association. The trustees meet regularly and all trustees serve in an unpaid capacity.

3. Objectives and public benefit

The charity's objects are to support and promote the health and wellbeing of Africans in Greater London, including those infected with or affected by HIV/AIDS, through the provision of care and practical support, information and advice, and education and awareness activities.

The trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit and believe that the charity's activities during the year provided public benefit.

4. Activities and achievements during the year

During the year ended 31 March 2025, the charity continued to deliver culturally sensitive care and support services, primarily in beneficiaries' homes, through sessional care workers and support staff. The charity also maintained education and awareness activities for service users, carers, and professionals.

The trustees kept service delivery arrangements under review to ensure services remained appropriate and effective.

5. Financial review

Total incoming resources for the year amounted to £182,901 (2024: £177,356), primarily from services invoiced. Total expenditure for the year was £183,025 (2024: £198,396). The charity recorded a net deficit for the year of £124 (2024: £21,040).

Unrestricted funds at 31 March 2025 were £11,580 (2024: £11,704). Cash at bank and in hand at the year end was £863 (2024: £10,266), with debtors of £11,890 (2024: £2,563). The trustees monitored cash flow and debtor collection closely.

**Positive Care Link
Trustees' Annual Report**

For the Year Ended 31 March 2025

6. Reserves policy

The trustees' policy is to maintain unrestricted reserves equivalent to approximately **three months of operating expenditure**, in order to support the charity's ongoing activities and to provide a buffer against short-term cash-flow variability and unforeseen costs.

At **31 March 2025**, unrestricted reserves stood at **£11,580**, which is **below the trustees' target level**. The trustees recognise this position and are actively working towards achieving the target reserve level through a combination of careful cost control, active cash-flow management, and the development and diversification of income streams.

The level of reserves is kept under regular review by the trustees as part of their financial oversight and planning.

7. Principal risks and uncertainties

The trustees have identified the following principal risks:

- Income concentration risk arising from reliance on service delivery income.
- Cash-flow risk related to the timing of income receipts.
- Operational risk relating to the availability of suitably skilled care workers.

Mitigating actions include regular cash-flow monitoring, active debtor management, cost control measures, and ongoing engagement with service commissioners.

8. Going concern

The trustees have reviewed budgets and cash-flow forecasts covering a period of at least twelve months from the date of approval of the financial statements. Based on this review, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

9. Trustees' responsibilities

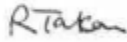
The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and regulations. They are responsible for keeping proper accounting records and safeguarding the charity's assets.

**Positive Care Link
Trustees' Annual Report
For the Year Ended 31 March 2025**

10. Approval

This report was approved by the Board of Trustees and signed on its behalf on 29 December 2025.

Signed:

A handwritten signature in dark ink, appearing to read "R. Takan", is written on a light-colored rectangular background.

Richard Takan
Trustee and Treasurer
For and on behalf of the Board of Trustees

INDEPENDENT EXAMINER'S REPORT**TO THE TRUSTEES OF POSITIVE CARE LINK**

(Registered Charity Number: 1045438)

(Company Number: 3028423)

I report to the trustees on my examination of the financial statements of Positive Care Link for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Charities Act 2011;
- follow the procedures laid down in the General Directions given by the Charity Commission (England and Wales); and
- state whether particular matters have come to my attention.

Basis of independent examiner's examination

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

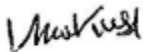
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect:
 - a) accounting records have not been kept in accordance with section 130 of the Charities Act 2011; or
 - b) the financial statements do not accord with the accounting records; or
 - c) the financial statements do not comply with the applicable requirements of the Charities Act 2011; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

INDEPENDENT EXAMINER'S REPORT**TO THE TRUSTEES OF POSITIVE CARE LINK**

(Registered Charity Number: 1045438)
(Company Number: 3028423)

Dated: 30th December 2025.



Yaw Kusi BSc. (Hons), FCCA

Martin Morrison & Co Ltd
Chartered Certified Accountant
Unit 43 The Coach House
66/70 Bourne Road
Bexley
Kent
DA5 1LU

POSITIVE CARE LINK
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Restricted Funds	Unrestricted Funds £	Total 2025 £	Total 2024 £
Incoming Resources					
Services Invoiced		0	182,881	182,881	177,341
Grants		0	0	0	0
Bank Deposit Interest		0	20	20	15
Total Incoming Resources	2	0	182,901	182,901	177,356
Resources Expended					
Direct Charitable Expenditure	4/5	0	183,025	183,025	198,396
Total Resources Expended	4/5	0	183,025	183,025	198,396
Net Income/(Expenditure) for year		0	-124	-124	-21,040
Funds Brought Forward		0	11,704	11,704	32,744
Funds Carried Forward	15	0	11,580	11,580	11,704

**POSITIVE CARE LINK
BALANCE SHEET
AS AT 31 MARCH 2025**

9

	Notes	£	2025 £	£	2024 £
Fixed Assets					
Tangible assets	11		0		0
Current Assets					
Prepayments and Sundry Debtors	10	11,890		2,563	
Cash at Bank and in Hand		<u>863</u>		<u>10,266</u>	
		12,753		12,829	
Creditors: Amounts Falling Due Within One Year	9	<u>1,175</u>		<u>1,125</u>	
Net Current Assets/(Liabilities)			<u>11,578</u>		<u>11,704</u>
Net Assets			<u>11,578</u>		<u>11,704</u>
Funds					
General Funds			11,578		11,704
Restricted Funds			<u>0</u>		<u>0</u>
Total Funds	15		<u>11,578</u>		<u>11,704</u>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with section 476 of the Companies Act 2006.

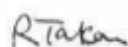
The Directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the financial Reporting Standard for Smaller Entities (effective April 08).

The financial statements were approved by the directors on 29/12/2025 and were signed by:



Richard Takan - Treasurer

The accompanying notes are an integral part of this balance sheet

**POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2025**

10

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Companies Act 2006 Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund accounting

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

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

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

(c) Incoming resources

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

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

- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

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

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

- 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.

- All costs are allocated between the expenditure and categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas.

(f) Pensions

Positive Care Link offers a stakeholder scheme to its employees and contributes to defined contribution schemes for certain of its other employees. These costs are expended in the Statement of Financial Activities as they become payable.

**POSITIVE CARE LINK
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2025**

11

2 Incoming Resources

	Restricted	Unrestricted	2025 £	2024 £
Services Invoiced	0	182,881	182,881	177,341
Interest Received	0	20	20	15
Total Income	0	182,901	182,901	177,356

3 Resources Expended

	Restricted	Unrestricted	2025	2024
Resources Expended				
Cost of Delivering Services	0	123,307	123,307	124,572
Salaries	0	37,329	37,329	37,694
Rent & Rates	0	10,808	10,808	10,294
Telephone & Internet	0	1,463	1,463	1,340
Affiliation & Subscription	0	1,537	1,537	3,324
Training	0	0	0	612
Post, Printing & Stationery	0	373	373	2,160
Refreshments	0	274	274	285
Travel	0	44	44	228
Computer Expenses	0	1,498	1,498	1,492
Equipment Maintenance	0	0	0	811
Accountancy	0	750	750	750
Consultancy	0	1,596	1,596	10,558
Bank Charges	0	273	273	184
Insurance	0	2,577	2,577	2,396
Cleaning	0	1,196	1,196	1,696
Total	0	183,025	183,025	198,396

4 Direct Charitable Expenditure

Cost of Delivering Services	0	123,307	123,307	124,572
Salaries	0	37,329	37,329	37,694
Affiliation & Subscription	0	1,537	1,537	3,324
Training	0	0	0	612
Total	0	162,173	162,173	166,202

**POSITIVE CARE LINK
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2025**

12

5 Management & Administration of the Charity

	Restricted	Unrestricted	2025	2024
Rent & Rates	0	10,808	10,808	10,294
Telephone	0	1,463	1,463	1,340
Post, Printing & Stationery	0	373	373	2,160
Refreshments	0	274	274	285
Travel	0	44	44	228
Computer Expenses	0	1,498	1,498	1,492
Equipment Maintenance	0	0	0	811
Audit, Accountancy & Book-Keeping	0	750	750	750
Consultancy	0	1,596	1,596	10,558
Bank Charges	0	273	273	184
Insurance	0	2,577	2,577	2,396
Cleaning Materials	0	1,196	1,196	1,696
	0	20,852	20,852	32,194

4/5 Total Resources Expended

	0	183,025	183,025	198,396
--	---	---------	---------	---------

6 Staff Costs and Numbers

The average number of employees during the period was 18 (2025 - 18). At 31st March 2024, 18 staff were employed. The only emoluments to staff were salaries.

	2025	2024
	£	£
Salaries & Fees	37,329	37,964
	37,329	37,694

No employee received remuneration of more than £60,000 during the year (2024 - Nil)

7 Net Income for the period

This is stated after charging

	2025	2024
	£	£
Trustees' Expenses	0	0
Accountants Remuneration	750	750

**POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2025**

13

8 Taxation

All income is applied for charitable purposes and therefore the charity is exempt from corporation tax.

9 Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals	1,175	1,125
	<u>1,175</u>	<u>1,125</u>

10 Debtors

	2025	2024
	£	£
Services Invoiced & Grants	11,890	2,563
Pre-Payments	0	0
	<u>11,890</u>	<u>2,563</u>

11 Tangible Fixed Assets

Cost

At 1/4/2024	52,993	
Additions	0	
At 31/3/2025	<u>52,993</u>	

Depreciation

At 1/4/2024	52,993	
Charge for the year	0	
At 31/3/2025	<u>52,993</u>	

Net book Value

At 31/3/2025	<u>0</u>	
At 31/3/2024	<u>0</u>	

**POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2025**

14

12 Contingent Liabilities

There were no contingent liabilities at the date of the report. (2024 - Nil)

13 Liability to Members

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

14 Trustee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024 - Nil)

15 Movement of Funds

	At 1 April 2024	Incoming Resources	Outgoing Resources	At 31 March 2025
Unrestricted funds	11,704	182,901	183,025	11,580
	11,704	182,901	183,025	11,580

POSITIVE CARE LINK

England & Wales - Charity number 1045438

Accounts

POSITIVE CARE LINK

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2024

Registered Charity Number: 1045438
Company Number: 3028423

Positive Care Link

Index to the Financial Statements
For the year ended 31 March 2024

Company Information	2
Report of the Management Committee	3 - 4
Report of the Accountants	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 – 13

Positive Care Link

Company Information
For the Year Ended 31 March 2024

MANAGEMENT COMMITTEE:

David Mukasa Segawa	- Chairperson
Andrew Sentongo	- Vice Chairperson
Richard Takan	- Treasurer
Prof Chitta R Chowdhury	- Executive Member
Beatrice Ayi	- Executive Member
Henry Muntu	- Executive Member

REGISTERED OFFICE:

Oxford House
Derbyshire Street
London E2 6HG

REGISTERED NUMBER:

1045438 Charity

REGISTERED NUMBER:

3028423 Company

ACCOUNTANTS:

Martin Morrison & Co. Ltd
Chartered Certified Accountants &
Registered Auditors
Unit 43 The Coach House
St Mary's Business Centre
66/70 Bourne Road
Bexley
Kent
DA5 1LU

BANKERS:

Barclays Bank plc
155 Bishopsgate
London
EC2M 3XA

Positive Care Link

Report of the Management Committee For the Year Ended 31 March 2024

The Management Committee submits its annual report and audited accounts for the year ended 31 March 2024.

PRINCIPAL ACTIVITY

The principal activity of the Company in the year under review was:

- To support and promote the health of Africans in greater London by providing care and practical help, information and advice, and to advance public education on HIV and AIDS.
- This is done through organising a range of confidential and culturally sensitive services that enable people to maintain a normal and independent life at home.
- A team of 30-40 sessional carers perform a range of care duties in the homes of those infected, or affected, by HIV/AIDS. Also a programme of educational seminars and training workshops is maintained in both for those who are directly or indirectly affected by HIV/AIDS, and for care professionals.

Management Committee

The committee comprised the following persons at 31st March 2024

David Mukasa Segawa	- Chairperson
Andrew Sentongo	- Vice Chairperson
Richard Takan	- Treasurer
Prof Chitta R Chowdhury	- Executive Member
Beatrice Ayi	- Executive Member
Henry Muntu	- Executive Member

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently;
- make judgement and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

ACCOUNTANTS

The accountants, Martin Morrison & Co Ltd., will be proposed for re-appointment in accordance with the Companies Act 2006.

Positive Care Link

Report of the Management Committee (continued)
For the Year Ended 31 March 2024**CORPORATE GOVERNANCE**

The governing body is the Board of Management. The current membership of the Board is shown above. The members of the Board are non-executive and unpaid. The Board meets regularly and retains full and effective control over the organisation.

INTERNAL CONTROL AND RISK MANAGEMENT

The Board has overall responsibility for all systems of internal financial control applied at Positive Care Link. The systems employed are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

Following guidance in the revised SORP, the Board set in train an exercise to review and assess its risk management procedures. Results are currently being assessed and the process will be updated at regular intervals.

RESERVES POLICY

It is the policy of the Board, taking account of the level of grant receivable from various funders, to seek each year to match income and expenditure so that Positive Care Link is both able to continue its activities and can maintain reserves sufficient to meet any foreseeable contingencies in the future.

PAYMENT TO CREDITORS

Positive Care Link aims to pay its creditors in accordance with terms agreed.

ON BEHALF OF THE BOARD OF MANAGEMENT COMMITTEE

Richard Takan
Treasurer

29/12/2024

Positive Care Link

**Report of the Accountant's to the Members of
Positive Care Link**

We report on the accounts of Positive Care Link for the year ended 31 March 2024.

Respective responsibilities of Management Committee and accountants

As the charity's trustees you are responsible for the preparation of the accounts as set out on page 3 of the financial statements.

Basis of Independent Examiners Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any usual items or disclosures in the accounts, allied to the seeking from you as trustees explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matters have come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - (b) to prepare accounts which accord with the accounting records and comply with accounting requirements of the Act have not been met.
- (2) To which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dated: 29th December 2024.

Martin Morrison & Co Ltd
Chartered Certified Accountant
Unit 43 The Coach House
66/70 Bourne Road
Bexley
Kent
DA5 1LU

POSITIVE CARE LINK
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Restricted Funds	Unrestricted Funds £	Total 2024 £	Total 2023 £
Incoming Resources					
Services Invoiced		0	177,341	177,341	220,257
Grants		0	0	0	0
Bank Deposit Interest		0	15	15	16
Total Incoming Resources	2	0	177,356	177,356	220,273
Resources Expended					
Direct Charitable Expenditure	4/5	0	198,396	198,396	210,717
Total Resources Expended	4/5	0	198,396	198,396	210,717
Net Income/(Expenditure) for year		0	-21,040	-21,040	9,556
Funds Brought Forward		0	32,744	32,744	23,188
Funds Carried Forward	15	0	11,704	11,704	32,744

**POSITIVE CARE LINK
BALANCE SHEET
AS AT 31 MARCH 2024**

7

	Notes	£	2024 £	£	2023 £
Fixed Assets					
Tangible assets	11		0		0
Current Assets					
Prepayments and Sundry Debtors	10	2,563		25,319	
Cash at Bank and in Hand		<u>10,266</u>		<u>8,175</u>	
		12,829		33,494	
Creditors: Amounts Falling Due Within One Year	9	<u>1,125</u>		<u>750</u>	
Net Current Assets/(Liabilities)			<u>11,704</u>		<u>32,744</u>
Net Assets			<u>11,704</u>		<u>32,744</u>
Funds					
General Funds			11,704		32,744
Restricted Funds			<u>0</u>		<u>0</u>
Total Funds	15		<u>11,704</u>		<u>32,744</u>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the financial Reporting Standard for Smaller Entities (effective April 08).

The financial statements were approved by the directors on 29/12/2024 and were signed by:

David Segawa-Mukasa - Chair

Richard Takan - Treasurer

The accompanying notes are an integral part of this balance sheet

POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

8

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Companies Act 2006 Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund accounting

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

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

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

(c) Incoming resources

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

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

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

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

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

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

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

- 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.

- All costs are allocated between the expenditure and categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas.

(f) Pensions

Positive Care Link offers a stakeholder scheme to its employees and contributes to defined contribution schemes for certain of its other employees. These costs are expended in the Statement of Financial Activities as they become payable.

**POSITIVE CARE LINK
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2024**

9

2 Incoming Resources

	Restricted	Unrestricted	2024 £	2023 £
Services Invoiced	0	177,341	177,341	220,257
HMRC JRS Grant	0	0	0	0
Sundry Donations	0	0	0	0
Interest Received	0	0	15	16
Total Income	0	177,341	177,356	220,904

3 Resources Expended

	Restricted	Unrestricted	2024	2023
Resources Expended				
Cost of Delivering Services	0	124,572	124,572	148,595
Salaries	0	37,694	37,694	44,962
Rent & Rates	0	10,294	10,294	9,360
Telephone & Internet	0	1,340	1,340	1,295
Affiliation & Subscription	0	3,324	3,324	0
Training	0	612	612	250
Post, Printing & Stationery	0	2,160	2,160	369
Refreshments	0	285	285	295
Travel	0	228	228	242
Computer Expenses	0	1,492	1,492	1,857
Equipment Maintenance	0	811	811	853
Accountancy & Book-Keeping	0	750	750	750
Consultancy	0	10,558	10,558	0
Bank Charges	0	184	184	192
Insurance	0	2,396	2,396	808
Cleaning	0	1,696	1,696	889
	0	198,396	198,396	210,717

**POSITIVE CARE LINK
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2024**

10

4 Direct Charitable Expenditure

Cost of Delivering Services	0	124,572	124,572	148,595
Salaries	0	37,694	37,694	44,962
Affiliation & Subscription	0	3,324	3,324	0
Training	0	612	612	250

	0	166,202	166,202	193,807
--	----------	----------------	----------------	----------------

5 Management & Administration of the Charity

	Restricted	Unrestricted	2024	2023
Rent & Rates	0	10,294	10,294	9,360
Telephone	0	1,340	1,340	1,295
Post, Printing & Stationery	0	2,160	2,160	369
Refreshments	0	285	285	295
Travel	0	228	228	242
Computer Expenses	0	1,492	1,492	1,857
Equipment Maintenance	0	811	811	853
Audit, Accountancy & Book-Keeping	0	750	750	750
Consultancy	0	10,558	10,558	0
Bank Charges	0	184	184	192
Insurance	0	2,396	2,396	808
Cleaning Materials	0	1,696	1,696	889

	0	32,194	32,194	16,910
--	----------	---------------	---------------	---------------

4/5 Total Resources Expended

	0	198,396	198,396	210,717
--	----------	----------------	----------------	----------------

**POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2024**

11

6 Staff Costs and Numbers

The average number of employees during the period was 5 (2023 - 18). At 31st March 2024, 5 staff were employed. The only emoluments to staff were salaries.

	2024 £	2023 £
Salaries & Fees	37,694	44,962
	<u>37,694</u>	<u>44,962</u>

No employee received remuneration of more than £60,000 during the year (2023 - Nil)

7 Net Income for the period

This is stated after charging

	2024 £	2023 £
Trustees' Expenses	0	0
Accountants Remuneration	750	750
Depreciation	0	0
	<u>0</u>	<u>0</u>

8 Taxation

All income is applied for charitable purposes and therefore the charity is exempt from corporation tax.

POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2024

12

9 Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Accruals	1,125	750
	<u>1,125</u>	<u>750</u>

10 Debtors

	2024	2023
	£	£
Services Invoiced & Grants	2,563	25,319
	<u>2,563</u>	<u>25,319</u>

11 Tangible Fixed Assets

Cost		
At 1/4/2023	52,993	
Additions	0	
At 31/3/2024	<u>52,993</u>	
 Depreciation		
At 1/4/2023	52,993	
Charge for the year	0	
At 31/3/2024	<u>52,993</u>	
 Net book Value		
At 31/3/2024	<u>0</u>	
At 31/3/2023	<u>0</u>	

**POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2024**

13

12 Contingent Liabilities

There were no contingent liabilities at the date of the report. (2023 - Nil)

13 Liability to Members

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

14 Trustee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2023 - Nil)

15 Movement of Funds

	At 1 April 2023	Incoming Resources	Outgoing Resources	At 31 March 2024
Unrestricted funds	32,744	177,356	198,396	11,704
	32,744	177,356	198,396	11,704

POSITIVE CARE LINK

England & Wales - Charity number 1045438

Accounts

POSITIVE CARE LINK

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2023

Registered Charity Number: 1045438
Company Number: 3028423

Positive Care Link

Index to the Financial Statements
For the year ended 31 March 2023

Company Information	2
Report of the Management Committee	3 - 4
Report of the Accountants	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 – 13

Positive Care Link

Company Information
For the Year Ended 31 March 2023

MANAGEMENT COMMITTEE:

David Mukasa Segawa	- Chairperson
Andrew Sentongo	- Vice Chairperson
Richard Takan	- Treasurer
Prof Chitta R Chowdhury	- Executive Member
Beatrice Ayi	- Executive Member
Henry Muntu	- Executive Member

REGISTERED OFFICE:

Oxford House
Derbyshire Street
London E2 6HG

REGISTERED NUMBER: 1045438 Charity

REGISTERED NUMBER: 3028423 Company

ACCOUNTANTS:

Martin Morrison & Co. Ltd
Chartered Certified Accountants &
Registered Auditors
Unit 43 The Coach House
St Mary's Business Centre
66/70 Bourne Road
Bexley
Kent
DA5 1LU

BANKERS:

Barclays Bank plc
155 Bishopsgate
London
EC2M 3XA

Positive Care Link

Report of the Management Committee
For the Year Ended 31 March 2023

The Management Committee submits its annual report and audited accounts for the year ended 31 March 2023.

PRINCIPAL ACTIVITY

The principal activity of the Company in the year under review was:

- To support and promote the health of Africans in greater London by providing care and practical help, information and advice, and to advance public education on HIV and AIDS.
- This is done through organising a range of confidential and culturally sensitive services that enable people to maintain a normal and independent life at home.
- A team of 30-40 sessional carers perform a range of care duties in the homes of those infected, or affected, by HIV/AIDS. Also a programme of educational seminars and training workshops is maintained in both for those who are directly or indirectly affected by HIV/AIDS, and for care professionals.

Management Committee

The committee comprised the following persons at 31st March 2023

David Mukasa Segawa	- Chairperson
Andrew Sentongo	- Vice Chairperson
Richard Takan	- Treasurer
Prof Chitta R Chowdhury	- Executive Member
Beatrice Ayi	- Executive Member
Henry Muntu	- Executive Member

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently;
- make judgement and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

ACCOUNTANTS

The accountants, Martin Morrison & Co Ltd., will be proposed for re-appointment in accordance with the Companies Act 2006.

Positive Care Link

Report of the Management Committee (continued)
For the Year Ended 31 March 2023

CORPORATE GOVERNANCE

The governing body is the Board of Management. The current membership of the Board is shown above. The members of the Board are non-executive and unpaid. The Board meets regularly and retains full and effective control over the organisation.

INTERNAL CONTROL AND RISK MANAGEMENT

The Board has overall responsibility for all systems of internal financial control applied at Positive Care Link. The systems employed are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

Following guidance in the revised SORP, the Board set in train an exercise to review and assess its risk management procedures. Results are currently being assessed and the process will be updated at regular intervals.

RESERVES POLICY

It is the policy of the Board, taking account of the level of grant receivable from various funders, to seek each year to match income and expenditure so that Positive Care Link is both able to continue its activities and can maintain reserves sufficient to meet any foreseeable contingencies in the future.

PAYMENT TO CREDITORS

Positive Care Link aims to pay its creditors in accordance with terms agreed.

ON BEHALF OF THE BOARD OF MANAGEMENT COMMITTEE

D. McKee
29/12/2023

R. Taka
29/12/2023

Positive Care Link

**Report of the Accountant's to the Members of
Positive Care Link**

We report on the accounts of Positive Care Link for the year ended 31 March 2023.

Respective responsibilities of Management Committee and accountants

As the charity's trustees you are responsible for the preparation of the accounts as set out on page 3 of the financial statements.

Basis of Independent Examiners Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any usual items or disclosures in the accounts, allied to the seeking from you as trustees explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matters have come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - (b) to prepare accounts which accord with the accounting records and comply with accounting requirements of the Act have not been met.
- (2) To which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dated: 30th December 2023.



Yaw Kusl BSc. (Hons), FCCA

Martin Morrison & Co Ltd
Chartered Certified Accountant
Unit 43 The Coach House
66/70 Bourne Road
Bexley
Kent
DA5 1LU

POSITIVE CARE LINK
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Restricted Funds	Unrestricted Funds	Total 2023	Total 2022
		£	£	£	£
Incoming Resources					
Services Invoiced		0	220,257	220,257	204,559
Grants		0	0	0	16,325
Bank Deposit Interest		0	16	16	21
Total Incoming Resources	2	0	220,273	220,273	220,905
Resources Expended					
Direct Charitable Expenditure	4/5	0	210,717	210,717	232,792
Total Resources Expended	4/5	0	210,717	210,717	232,792
Net Income/(Expenditure) for year		0	9,556	9,556	-11,887
Funds Brought Forward		0	23,188	23,188	35,075
Funds Carried Forward	15	0	32,744	32,744	23,188

**POSITIVE CARE LINK
BALANCE SHEET
AS AT 31 MARCH 2023**

7

	Notes	£	2023 £	£	2022 £
Fixed Assets					
Tangible assets	11		0		0
Current Assets					
Prepayments and Sundry Debtors	10	25,319		25,809	
Cash at Bank and in Hand		<u>8,175</u>		<u>1</u>	
		33,494		25,810	
Creditors: Amounts Falling Due Within One Year	9	<u>750</u>		<u>2,622</u>	
Net Current Assets/(Liabilities)			<u>32,744</u>		<u>23,188</u>
Net Assets			<u><u>32,744</u></u>		<u><u>23,188</u></u>
Funds					
General Funds			32,744		23,188
Restricted Funds			<u>0</u>		<u>0</u>
Total Funds	15		<u><u>32,744</u></u>		<u><u>23,188</u></u>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with section 476 of the Companies Act 2006.


The Directors acknowledge their responsibilities for:


(a) ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the financial Reporting Standard for Smaller Entities (effective April 08).

The financial statements were approved by the directors on 29/12/2023 and were signed by:


David Segawa-Mukasa - Chair


Richard Takan - Treasurer

The accompanying notes are an integral part of this balance sheet

POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2023

8

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Companies Act 2006 Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund accounting

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

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

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

(c) Incoming resources

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

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitled is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- 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.
- All costs are allocated between the expenditure and categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas.

(f) Pensions

Positive Care Link offers a stakeholder scheme to its employees and contributes to defined contribution schemes for certain of its other employees. These costs are expended in the Statement of Financial Activities as they become payable.

**POSITIVE CARE LINK
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2023**

9

2 Incoming Resources

	Restricted	Unrestricted	2023 £	2022 £
Services Invoiced	0	220,257	220,257	204,559
CAF Covid Fund	0	0	0	0
LCRF_Covid 19 Response Fund	0	0	0	0
The London Community	0	0	0	0
HMRC JRS Grant	0	0	0	16,075
Sundry Donations	0	0	0	250
Interest Received	0	21	16	21
Total Income	0	220,278	220,273	220,904

3 Resources Expended

	Restricted	Unrestricted	2023	2022
Resources Expended				
Cost of Delivering Services	0	148,595	148,595	130,609
Salaries	0	44,962	44,962	59,363
Employers NIC	0	0		153
Recruitment Expenses	0	0	0	0
Rent & Rates	0	9,360	9,360	7,273
Telephone & Internet	0	1,295	1,295	2,548
Affiliation & Subscription	0	0	0	632
Training	0	250	250	0
Post, Printing & Stationery	0	369	369	1,521
Refreshments	0	295	295	27
Travel	0	242	242	511
Legal & Professional	0	0	0	0
Computer Expenses	0	1,857	1,857	1,461
Equipment Maintenance	0	853	853	18
Audit, Accountancy & Book-Keeping	0	750	750	750
Consultancy	0	0	0	20,399
Depreciation	0	0	0	0
Covid Response Project Costs	0	0	0	1,403
Community Outreach	0	0	0	3,210
Bank Charges	0	192	192	180
Insurance	0	808	808	1,539
Cleaning	0	889	889	1,195
Total	0	210,717	210,717	232,792

**POSITIVE CARE LINK
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2023**

10

4 Direct Charitable Expenditure

Cost of Delivering Services	0	148,595	148,595	130,609
Salaries	0	44,962	44,962	59,363
Employers NIC	0	0	0	153
Recruitment Expenses	0	0	0	0
Affiliation & Subscription	0	0	0	632
Training	0	250	250	0

0	193,807	193,807	190,757
----------	----------------	----------------	----------------

5 Management & Administration of the Charity

	Restricted	Unrestricted	2023	2022
Rent & Rates	0	9,360	9,360	7,273
Telephone	0	1,295	1,295	2,548
Post, Printing & Stationery	0	369	369	1,521
Refreshments	0	295	295	27
Travel	0	242	242	511
Computer Expenses	0	1,857	1,857	1,461
Equipment Maintenance	0	853	853	18
Audit, Accountancy & Book-Keeping	0	750	750	750
Consultancy	0	0	0	20,399
Depreciation	0	0	0	0
Covid Response Project Costs	0	0	0	1,403
Community Outreach	0	0	0	3,210
Legal & Professional	0	0	0	0
Bank Charges	0	192	192	180
Insurance	0	808	808	1,539
Cleaning Materials	0	889	889	1,195

0	16,910	16,910	42,035
----------	---------------	---------------	---------------

4/5 Total Resources Expended

0	210,717	210,717	232,792
----------	----------------	----------------	----------------

**POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2023**

11

6 Staff Costs and Numbers

The average number of employees during the period was 13 (2022 - 33). At 31st March 2023, 13 staff were employed. The only emoluments to staff were salaries.

	2023 £	2022 £
Salaries & Fees	44,962	59,636
Social Security Costs	0	153
	<u>44,962</u>	<u>59,789</u>

No employee received remuneration of more than £60,000 during the year (2022 - Nil)

7 Net Income for the period

This is stated after charging

	2023 £	2022 £
Trustees' Expenses	0	0
Accountants Remuneration	750	750
Depreciation	0	0
	<u>0</u>	<u>0</u>

8 Taxation

All income is applied for charitable purposes and therefore the charity is exempt from corporation tax.

POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2023

12

9 Creditors: Amounts Falling Due Within One Year

	2023		2022
	£		£
Other Creditors	0		0
Bank Overdraft	0		1,872
Accruals	750		750
	<u>750</u>		<u>2,622</u>

10 Debtors

	2023		2022
	£		£
Services Invoiced & Grants	25,319		25,809
Pre-Payments	0		0
	<u>25,319</u>		<u>25,809</u>

11 Tangible Fixed Assets

Cost

At 1/4/2022	52,993		
Additions	0		
At 31/3/2023	<u>52,993</u>		

Depreciation

At 1/4/2022	52,993		
Charge for the year	0		
At 31/3/2023	<u>52,993</u>		

Net book Value

At 31/3/2023			<u>0</u>
At 31/3/2022			<u>0</u>

**POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2023**

13

12 Contingent Liabilities

There were no contingent liabilities at the date of the report. (2022 - Nil)

13 Liability to Members

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

14 Trustee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2022 - Nil)

15 Movement of Funds

	At 1 April 2022	Incoming Resources	Outgoing Resources	At 31 March 2023
Unrestricted funds	23,188	220,273	210,717	32,744
	23,188	220,273	210,717	32,744

POSITIVE CARE LINK

England & Wales - Charity number 1045438

Accounts

POSITIVE CARE LINK

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2022

**Registered Charity Number: 1045438
Company Number: 3028423**

Positive Care Link

Index to the Financial Statements
For the year ended 31 March 2022

Company Information	2
Report of the Management Committee	3 - 4
Report of the Accountants	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 – 13

Positive Care Link

Company Information
For the Year Ended 31 March 2022

MANAGEMENT COMMITTEE:

David Mukasa Segawa	- Chairperson
Andrew Sentongo	- Vice Chairperson
Richard Takan	- Treasurer
Prof Chitta R Chowdhury	- Executive Member
Beatrice Ayi	- Executive Member
Henry Muntu	- Executive Member

REGISTERED OFFICE:

Oxford House
Derbyshire Street
London E2 6HG

REGISTERED NUMBER: 1045438 Charity

REGISTERED NUMBER: 3028423 Company

ACCOUNTANTS:

Martin Morrison & Co. Ltd
Chartered Certified Accountants &
Registered Auditors
Unit 43 The Coach House
St Mary's Business Centre
66/70 Bourne Road
Bexley
Kent
DA5 1LU

BANKERS:

Barclays Bank plc
155 Bishopsgate
London
EC2M 3XA

Positive Care Link

Report of the Management Committee
For the Year Ended 31 March 2022

The Management Committee submits its annual report and audited accounts for the year ended 31 March 2022.

PRINCIPAL ACTIVITY

The principal activity of the Company in the year under review was:

- To support and promote the health of Africans in greater London by providing care and practical help, information and advice, and to advance public education on HIV and AIDS.
- This is done through organising a range of confidential and culturally sensitive services that enable people to maintain a normal and independent life at home.
- A team of 30-40 sessional carers perform a range of care duties in the homes of those infected, or affected, by HIV/AIDS. Also a programme of educational seminars and training workshops is maintained in both for those who are directly or indirectly affected by HIV/AIDS, and for care professionals.

Management Committee

The committee comprised the following persons at 31st March 2022

David Mukasa Segawa	- Chairperson
Andrew Sentongo	- Vice Chairperson
Richard Takan	- Treasurer
Prof Chitta R Chowdhury	- Executive Member
Beatrice Ayi	- Executive Member
Henry Muntu	- Executive Member

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently;
- make judgement and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

ACCOUNTANTS

The accountants, Martin Morrison & Co Ltd., will be proposed for re-appointment in accordance with the Companies Act 2006.

Positive Care Link

Report of the Management Committee (continued)
For the Year Ended 31 March 2022

CORPORATE GOVERNANCE

The governing body is the Board of Management. The current membership of the Board is shown above. The members of the Board are non-executive and unpaid. The Board meets regularly and retains full and effective control over the organisation.

INTERNAL CONTROL AND RISK MANAGEMENT

The Board has overall responsibility for all systems of internal financial control applied at Positive Care Link. The systems employed are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

Following guidance in the revised SORP, the Board set in train an exercise to review and assess its risk management procedures. Results are currently being assessed and the process will be updated at regular intervals.

RESERVES POLICY

It is the policy of the Board, taking account of the level of grant receivable from various funders, to seek each year to match income and expenditure so that Positive Care Link is both able to continue its activities and can maintain reserves sufficient to meet any foreseeable contingencies in the future.

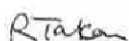
PAYMENT TO CREDITORS

Positive Care Link aims to pay its creditors in accordance with terms agreed.

ON BEHALF OF THE BOARD OF MANAGEMENT COMMITTEE


DAVID SEGAWA-MUKASA
CHAIR

29/12/22


RICHARD TAKAN
TREASURER

29/12/2022

Positive Care Link

**Report of the Accountant's to the Members of
Positive Care Link**

We report on the accounts of Positive Care Link for the year ended 31 March 2022.

Respective responsibilities of Management Committee and accountants

As the charity's trustees you are responsible for the preparation of the accounts as set out on page 3 of the financial statements.

Basis of Independent Examiners Report

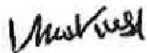
Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any usual items or disclosures in the accounts, allied to the seeking from you as trustees explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matters have come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - (b) to prepare accounts which accord with the accounting records and comply with accounting requirements of the Act have not been met.
- (2) To which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dated: 30th December 2022.



Yaw Kusl BSc. (Hons), FCCA

Martin Morrison & Co Ltd
Chartered Certified Accountant
Unit 43 The Coach House
66/70 Bourne Road
Bexley
Kent
DA5 1LU

POSITIVE CARE LINK
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure)
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Restricted Funds	Unrestricted Funds	Total 2022	Total 2021
		£	£	£	£
Incoming Resources					
Services Invoiced		0	204,559	204,559	47,073
Grants		16,075	250	16,325	99,393
Bank Deposit Interest		0	21	21	16
Total Incoming Resources	2	16,075	204,830	220,905	146,482
Resources Expended					
Direct Charitable Expenditure	4/5	16,075	216,717	232,792	145,587
Total Resources Expended	4/5	16,075	216,717	232,792	145,587
Net Income/(Expenditure) for year		0	-11,887	-11,887	895
Funds Brought Forward		0	35,075	35,075	34,180
Funds Carried Forward	15	0	23,188	23,188	35,075

POSITIVE CARE LINK
BALANCE SHEET
AS AT 31 MARCH 2022

7

	Notes	€	2022 €	€	2021 €
Fixed Assets					
Tangible assets	11		0		0
Current Assets					
Prepayments and Sundry Debtors	10	25,809		25,020	
Cash at Bank and in Hand		<u>1</u>		<u>26,568</u>	
		25,809		32,407	
Creditors: Amounts Falling Due Within One Year	9	<u>2,622</u>		<u>17,422</u>	
Net Current Assets/(Liabilities)			<u>23,187</u>		<u>35,075</u>
Net Assets			<u>23,187</u>		<u>35,075</u>
Funds					
General Funds			23,188		35,075
Restricted Funds			<u>0</u>		<u>0</u>
Total Funds	15		<u>23,188</u>		<u>35,075</u>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for:

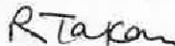
- (a) ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the financial Reporting Standard for Smaller Entities (effective April 08).

The financial statements were approved by the directors on 29/12/2022 and were signed by:



David Segawa-Mukasa - Chair



Richard Takan - Treasurer

The accompanying notes form an integral part of this balance sheet

POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2022

8

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Companies Act 2006 Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund accounting

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

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

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

(c) Incoming resources

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

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitled is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- 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.
- All costs are allocated between the expenditure and categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas.

(f) Pensions

Positive Care Link offers a stakeholder scheme to its employees and contributes to defined contribution schemes for certain of its other employees. These costs are expended in the Statement of Financial Activities as they become payable.

**POSITIVE CARE LINK
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2022**

9

2 Incoming Resources

	Restricted	Unrestricted	2022 £	2021 £
Services Invoiced	0	204,559	204,559	47,073
CAF Covid Fund	0	0	0	20,000
LCRF_Covid 19 Response Fund	0	0	0	10,000
The London Community	0	0	0	9,763
HMRC JRS Grant	16,075	0	16,075	59,630
Sundry Donations	0	250	250	
Interest Received	0	21	21	16
Total Income	16,075	204,830	220,904	146,482

3 Resources Expended

	Restricted	Unrestricted	2022	2021
Resources Expended				
Cost of Delivering Services	0	130,609	130,609	0
Salaries	16,075	43,288	59,363	84,928
Employers NIC	0	153	153	1,699
Recruitment Expenses	0	0	0	0
Rent & Rates	0	7,273	7,273	0
Telephone & Internet	0	2,548	2,548	1,036
Affiliation & Subscription	0	632	632	209
Training	0	0	0	0
Post, Printing & Stationery	0	1,521	1,521	378
Refreshments	0	27	27	389
Travel	0	511	511	216
Legal & Professional	0	0	0	41
Computer Expenses	0	1,461	1,461	3,046
Equipment Maintenance	0	18	18	230
Audit, Accountancy & Book-Keeping	0	750	750	750
Consultancy	0	20,399	20,399	10,135
Depreciation	0	0	0	758
Covid Response Project Costs	0	1,403	1,403	39,929
Community Outreach	0	3,210	3,210	
Bank Charges	0	180	180	122
Insurance	0	1,539	1,539	1,656
Cleaning	0	1,195	1,195	65
	16,075	216,717	232,792	145,587

**POSITIVE CARE LINK
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2022**

10

4 Direct Charitable Expenditure

Cost of Delivering Services	0	130,609	130,609	0
Salaries	16,075	43,288	59,363	84,928
Employers NIC	0	153	153	1,699
Recruitment Expenses	0	0	0	0
Affiliation & Subscription	0	632	632	209
Training	0	0	0	0
	16,075	174,682	190,757	86,836

5 Management & Administration of the Charity

	Restricted	Unrestricted	2022	2021
Rent & Rates	0	7,273	7,273	0
Telephone	0	2,548	2,548	1,036
Post, Printing & Stationery	0	1,521	1,521	378
Refreshments	0	27	27	0
Travel	0	511	511	216
Computer Expenses	0	1,461	1,461	3,046
Equipment Maintenance	0	18	18	230
Audit, Accountancy & Book-Keeping	0	750	750	750
Consultancy	0	20,399	20,399	0
Depreciation	0	0	0	758
Covid Response Project Costs	0	1,403	1,403	39,763
Community Outreach	0	3,210	3,210	0
Legal & Professional	0	0	0	41
Bank Charges	0	180	180	122
Insurance	0	1,539	1,539	1,656
Cleaning Materials	0	1,195	1,195	65
	0	42,035	42,035	58,585

4/5 Total Resources Expended

16,075	216,717	232,792	145,421
---------------	----------------	----------------	----------------

POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2022

11

6 Staff Costs and Numbers

The average number of employees during the period was 18 (2021 - 33). At 31st March 2022, 18 staff were employed. The only emoluments to staff were salaries.

	2022	2021
	£	£
Salaries & Fees	59,636	84,928
Social Security Costs	153	1,699
	<u>59,789</u>	<u>86,627</u>

No employee received remuneration of more than £60,000 during the year (2021 - Nil)

7 Net Income for the period

This is stated after charging

	2022	2021
	£	£
Trustees' Expenses	0	0
Accountants Remuneration	750	750
Depreciation	0	758
	<u> </u>	<u> </u>

8 Taxation

All income is applied for charitable purposes and therefore the charity is exempt from corporation tax.

POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2022

12

9 Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Other Creditors	0	250
Bank Overdraft	1,872	0
Accruals	750	17,172
	<u>2,622</u>	<u>17,422</u>

10 Debtors

	2022	2021
	£	£
Services Invoiced & Grants	25,809	25,929
Pre-Payments	0	0
	<u>25,809</u>	<u>25,929</u>

11 Tangible Fixed Assets

Cost

At 1/4/2021	52,993
Additions	0
At 31/3/2022	<u>52,993</u>

Depreciation

At 1/4/2021	52,993
Charge for the year	0
At 31/3/2022	<u>52,993</u>

Net book Value

At 31/3/2022	<u>0</u>
At 31/3/2021	<u>0</u>

**POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2022**

13

12 Contingent Liabilities

There were no contingent liabilities at the date of the report. (2021 - Nil)

13 Liability to Members

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

14 Trustee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021 - Nil)

15 Movement of Funds

	At 1 April 2021	Incoming Resources	Outgoing Resources	At 31 March 2022
Unrestricted funds	35,075	204,830	216,717	23,188
	35,075	220,905	232,792	23,188

POSITIVE CARE LINK

England & Wales - Charity number 1045438

Accounts

POSITIVE CARE LINK

REPORT AND FINANCIAL STATEMENTS

31 MARCH 2021

Registered Charity Number: 1045438
Company Number: 3028423

Positive Care Link

Index to the Financial Statements
For the year ended 31 March 2021

Company Information	2
Report of the Management Committee	3 - 4
Report of the Accountants	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 – 13
Income and Expenditure Account	14

Positive Care Link

Company Information
For the Year Ended 31 March 2021

MANAGEMENT COMMITTEE:	David Mukasa Segawa - Chairperson Andrew Sentongo - Vice Chairperson Richard Takan - Treasurer Prof Chitta R Chowdhury - Executive Member Beatrice Ayi - Executive Member Henry Muntu - Executive Member
COMPANY SECRETARY	J Florence Nambi Namakajo
REGISTERED OFFICE:	Oxford House Derbyshire Street London E2 6HG
REGISTERED NUMBER:	1045438 Charity
REGISTERED NUMBER:	3028423 Company
ACCOUNTANTS:	Martin Morrison & Co. Ltd Chartered Certified Accountants & Registered Auditors Unit 43 The Coach House St Mary's Business Centre 66/70 Bourne Road Bexley Kent DA5 1LU
BANKERS:	Barclays Bank plc 155 Bishopsgate London EC2M 3XA

Positive Care Link

Report of the Management Committee For the Year Ended 31 March 2021

The Management Committee submits its annual report and audited accounts for the year ended 31 March 2021.

PRINCIPAL ACTIVITY

The principal activity of the Company in the year under review was:

- To support and promote the health of Africans in greater London by providing care and practical help, information and advice, and to advance public education on HIV and AIDS.
- This is done through organising a range of confidential and culturally sensitive services that enable people to maintain a normal and independent life at home.
- A team of 30-40 sessional carers perform a range of care duties in the homes of those infected, or affected, by HIV/AIDS. Also a programme of educational seminars and training workshops is maintained in both for those who are directly or indirectly affected by HIV/AIDS, and for care professionals.

Management Committee

The committee comprised the following persons at 31st March 2021

David Mukasa Segawa	- Chairperson
Andrew Sentongo	- Vice Chairperson
Richard Takan	- Treasurer
Prof Chitta R Chowdhury	- Executive Member
Beatrice Ayi	- Executive Member
Henry Muntu	- Executive Member

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently;
- make judgement and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for safeguarding the assets of the company and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

ACCOUNTANTS

The accountants, Martin Morrison & Co Ltd., will be proposed for re-appointment in accordance with the Companies Act 2006.

Report of the Management Committee (continued)
For the Year Ended 31 March 2021

CORPORATE GOVERNANCE

The governing body is the Board of Management. The current membership of the Board is shown above. The members of the Board are non-executive and unpaid. The Board meets regularly and retains full and effective control over the organisation.

INTERNAL CONTROL AND RISK MANAGEMENT

The Board has overall responsibility for all systems of internal financial control applied at Positive Care Link. The systems employed are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

Following guidance in the revised SORP, the Board set in train an exercise to review and assess its risk management procedures. Results are currently being assessed and the process will be updated at regular intervals.

RESERVES POLICY

It is the policy of the Board, taking account of the level of grant receivable from various funders, to seek each year to match income and expenditure so that Positive Care Link is both able to continue its activities and can maintain reserves sufficient to meet any foreseeable contingencies in the future.

PAYMENT TO CREDITORS

Positive Care Link aims to pay its creditors in accordance with terms agreed.

ON BEHALF OF THE BOARD OF MANAGEMENT COMMITTEE



Richard Takan
Treasurer

29-12-2021

Positive Care Link
Report of the Accountant's to the Members of
Positive Care Link

We report on the accounts of Positive Care Link for the year ended 31 March 2021.

Respective responsibilities of Management Committee and accountants

As the charity's trustees you are responsible for the preparation of the accounts as set out on page 3 of the financial statements.

Basis of Independent Examiners Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any usual items or disclosures in the accounts, allied to the seeking from you as trustees explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matters have come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - (a) to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - (b) to prepare accounts which accord with the accounting records and comply with accounting requirements of the Act have not been met.
- (2) To which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dated: 31st December 2021.



Yaw Kusl BSc. (Hons), FCCA

Martin Morrison & Co Ltd
Chartered Certified Accountant
Unit 43 The Coach House
66/70 Bourne Road
Bexley
Kent
DA5 1LU

POSITIVE CARE LINK
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating Income and Expenditure)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Restricted Funds	Unrestricted Funds £	Total 2021 £	Total 2020 £
Incoming Resources					
Services Invoiced		0	47,073	47,073	112,684
Grants		99,393	0	99,393	0
Bank Deposit Interest		0	16	16	59
Total Incoming Resources	2	99,393	47,089	146,482	112,743
Resources Expended					
Direct Charitable Expenditure	4	99,393	46,194	145,587	128,995
Total Resources Expended	3	99,393	46,194	145,587	128,995
Net Income/(Expenditure) for year		0	895	895	-16,252
Funds Brought Forward		0	34,180	34,180	50,432
Funds Carried Forward	15	0	35,075	35,075	34,180

**POSITIVE CARE LINK
BALANCE SHEET
AS AT 31 MARCH 2021**

7

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible assets	11		0		758
Current Assets					
Prepayments and Sundry Debtors	10	25,929		25,216	
Cash at Bank and in Hand		<u>26,568</u>		<u>11,756</u>	
		52,497		36,972	
Creditors: Amounts Falling Due Within One Year	9	<u>17,422</u>		<u>3,550</u>	
Net Current Assets/(Liabilities)			<u>35,075</u>		<u>33,422</u>
Net Assets			<u><u>35,075</u></u>		<u><u>34,180</u></u>
Funds					
General Funds			35,075		34,180
Restricted Funds			<u>0</u>		<u>0</u>
Total Funds	15		<u><u>35,075</u></u>		<u><u>34,180</u></u>

The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the financial Reporting Standard for Smaller Entities (effective April 08).

The financial statements were approved by the directors on 29/12/2021 and were signed by:

R Takan

Richard Takan - Treasurer

The accompanying notes are an integral part of this balance sheet

**POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021**

8

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the inclusion of fixed asset investments at market value, and in accordance with the Companies Act 2006 Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund accounting

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

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

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

(c) Incoming resources

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

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

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

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

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

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

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

- 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.

- All costs are allocated between the expenditure and categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas.

(f) Pensions

Positive Care Link offers a stakeholder scheme to its employees and contributes to defined contribution schemes for certain of its other employees. These costs are expended in the Statement of Financial Activities as they become payable.

**POSITIVE CARE LINK
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2021**

9

2 Incoming Resources

	Restricted	Unrestricted	2021 £	2020 £
Services Invoiced	0	47,073	47,073	164,433
CAF Covid Fund	20,000	0	20,000	0
LCRF_Covid 19 Response Fund	10000	0	10,000	0
The London Community	9,763	0	9,763	0
HMRC JRS Grant	59,630	0	59,630	0
Interest Received	0	16	16	59
Total Income	99,393	47,089	146,482	112,700

3 Resources Expended

	Restricted	Unrestricted	2021	2020
Resources Expended				
Salaries	59630	25,298	84,928	86,441
Employers NIC	0	1,699	1,699	3,128
Recruitment Expenses	0	0	0	990
Rent & Rates	0	0	0	14,919
Telephone & Internet	0	1,036	1,036	3,697
Affiliation & Subscription	0	209	209	1,596
Training	0	0	0	902
Post, Printing & Stationery	0	378	378	1,208
Refreshments	0	389	389	0
Travel	0	216	216	1,029
Legal & Professional	0	41	41	235
Computer Expenses	0	3,046	3,046	7,557
Equipment Maintenance	0	230	230	3,538
Audit, Accountancy & Book-Keeping	0	750	750	750
Consultancy	0	10,135	10,135	0
Depreciation	0	758	758	253
Covid Response Project Costs	39,929	0	39,929	0
Bank Charges	0	122	122	221
Insurance	0	1,656	1,656	1,789
Cleaning	0	65	65	742
	99,559	46,028	145,587	128,996

**POSITIVE CARE LINK
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2021**

10

4 Direct Charitable Expenditure

Salaries	0	84,928	84,928	86,441
Employers NIC	0	1,699	1,699	3,128
Recruitment Expenses	0	0	0	990
Affiliation & Subscription	0	209	209	1,596
Training	0	0	0	902
	0	86,836	86,836	93,057

5 Management & Administration of the Charity

	Restricted	Unrestricted	2021	2020
Rent & Rates	0	0	0	14,919
Telephone	0	1,036	1,036	3,697
Post, Printing & Stationery	0	378	378	1,208
Refreshments	0	0	0	0
Travel	0	216	216	1,029
Computer Expenses	0	3,046	3,046	7,557
Equipment Maintenance	0	230	230	3,538
Audit, Accountancy & Book-Keeping	0	750	750	750
Consultancy	0	0	0	0
Depreciation	0	758	758	253
Covid Response Project Costs	39,763	0	39,763	0
Legal & Professional	0	41	41	235
Bank Charges	0	122	122	221
Insurance	0	1,656	1,656	1,789
Cleaning Materials	0	65	65	742
	39,763	18,822	58,585	35,939

POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2021

11

6 Staff Costs and Numbers

The average number of employees during the period was 33 (2020 - 34). At 31st March 2021, 36 staff were employed. The only emoluments to staff were salaries.

	2021	2020
	£	£
Salaries & Fees	84,928	86,441
Social Security Costs	1,699	3,128
	<u>86,627</u>	<u>89,569</u>

No employee received remuneration of more than £60,000 during the year (2020 - Nil)

7 Net Income for the period

This is stated after charging

	2021	2020
	£	£
Trustees' Expenses	0	0
Auditor's Remuneration		
Accountants Remuneration	750	750
Depreciation	758	253
	<u> </u>	<u> </u>

8 Taxation

All income is applied for charitable purposes and therefore the charity is exempt from corporation tax.

**POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2021**

12

9 Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Other Creditors	250	0
Accruals	17,172	3,550
	17,422	3,550

10 Debtors

	2021	2020
	£	£
Services Invoiced & Grants	25,929	25,216
Pre-Payments	0	0
	25,929	25,216

11 Tangible Fixed Assets

Cost	
At 1/4/2020	52,993
Additions	0
At 31/3/2021	52,993
 Depreciation	
At 1/4/2020	52,235
Charge for the year	758
At 31/3/2021	52,993
 Net book Value	
At 31/3/2021	0
At 31/3/2020	1,011

**POSITIVE CARE LINK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR PERIOD 31 MARCH 2021**

13

12 Contingent Liabilities

There were no contingent liabilities at the date of the report. (2020 - Nil)

13 Liability to Members

The charity is constituted as a company limited by guarantee. In the event of the charity being wound up members are required to contribute an amount not exceeding £1.

14 Trustee Remuneration & Related Party Transactions

No members of the management committee received any remuneration during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020 - Nil)

15 Movement of Funds

	At 1 April 2020	Incoming Resources	Outgoing Resources	At 31 March 2021
Unrestricted funds	34,180	47,089	46,194	35,075
	34,180	146,482	145,587	35,075

**POSITIVE CARE LINK
INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31st MARCH 2021**

14

	£	£
		2020
Incoming Resources		
Services Invoiced	47,073	112,684
Grants Income	39,763	0
Grants Income_JRS Grant	59,630	0
Interest Received	16	59
	<u>146,482</u>	<u>112,743</u>
Resources Expended		
Salaries	84,928	86,441
Employers NIC	1,699	3,128
Recruitment Expenses	0	990
Rent & Rates	0	14,919
Telephone & Internet	1,036	3,697
Affiliation & Subscription	209	1,596
Training	0	902
Post, Printing & Stationery	378	1,208
Refreshments	389	0
Travel	216	1,029
Legal & Professional	41	235
Computer Expenses	3,046	7,557
Equipment Maintenance	230	3,538
Accountancy & Book-Keeping	750	750
Consultancy	10,135	0
Depreciation	758	253
Covid Response Project Costs	39,929	0
Bank Charges	122	221
Insurance	1,656	1,789
Cleaning	65	742
	<u>145,587</u>	<u>128,996</u>
Surplus/(Deficit) for the Year	895	-16,252
Balance brought forward	<u>34,180</u>	<u>50,432</u>
Balance carried forward	<u>35,075</u>	<u>34,180</u>