

**POSITIVE CARE LINK**

**REPORT AND FINANCIAL STATEMENTS**

**31 MARCH 2021**

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

Positive Care Link

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For the year ended 31 March 2021

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## 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 31<sup>st</sup> 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: 31<sup>st</sup> 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 £
<b>Incoming Resources</b>					
Services Invoiced		0	47,073	47,073	112,684
Grants		99,393	0	99,393	0
Bank Deposit Interest		0	16	16	59
<b>Total Incoming Resources</b>	<b>2</b>	<b>99,393</b>	<b>47,089</b>	<b>146,482</b>	<b>112,743</b>
<b>Resources Expended</b>					
Direct Charitable Expenditure	4	99,393	46,194	145,587	128,995
<b>Total Resources Expended</b>	<b>3</b>	<b>99,393</b>	<b>46,194</b>	<b>145,587</b>	<b>128,995</b>
<b>Net Income/(Expenditure) for year</b>		<b>0</b>	<b>895</b>	<b>895</b>	<b>-16,252</b>
<b>Funds Brought Forward</b>		<b>0</b>	<b>34,180</b>	<b>34,180</b>	<b>50,432</b>
<b>Funds Carried Forward</b>	<b>15</b>	<b>0</b>	<b>35,075</b>	<b>35,075</b>	<b>34,180</b>

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

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	Notes	£	2021 £	£	2020 £
<b>Fixed Assets</b>					
Tangible assets	11		0		758
<b>Current Assets</b>					
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	
<b>Creditors: Amounts Falling Due Within One Year</b>	9	<u>17,422</u>		<u>3,550</u>	
Net Current Assets/(Liabilities)			<u>35,075</u>		<u>33,422</u>
<b>Net Assets</b>			<u><u>35,075</u></u>		<u><u>34,180</u></u>
<b>Funds</b>					
General Funds			35,075		34,180
Restricted Funds			<u>0</u>		<u>0</u>
<b>Total Funds</b>	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**

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**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**

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**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
<b>Total Income</b>	<b>99,393</b>	<b>47,089</b>	<b>146,482</b>	<b>112,700</b>

**3 Resources Expended**

	Restricted	Unrestricted	2021	2020
<b>Resources Expended</b>				
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
<b>Total</b>	<b>99,559</b>	<b>46,028</b>	<b>145,587</b>	<b>128,996</b>

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

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**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
	<b>0</b>	<b>86,836</b>	<b>86,836</b>	<b>93,057</b>

**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
	<b>39,763</b>	<b>18,822</b>	<b>58,585</b>	<b>35,939</b>

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

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**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**

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**9 Creditors: Amounts Falling Due Within One Year**

	2021 £	2020 £
Other Creditors	250	0
Accruals	17,172	3,550
	<u>17,422</u>	<u>3,550</u>

**10 Debtors**

	2021 £	2020 £
Services Invoiced & Grants	25,929	25,216
Pre-Payments	0	0
	<u>25,929</u>	<u>25,216</u>

**11 Tangible Fixed Assets**

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



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

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**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**

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



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

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		2020
	£	£
<b>Incoming Resources</b>		
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>
<b>Resources Expended</b>		
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>
<b>Surplus/(Deficit) for the Year</b>	895	-16,252
<b>Balance brought forward</b>	<u>34,180</u>	<u>50,432</u>
<b>Balance carried forward</b>	<u>35,075</u>	<u>34,180</u>