

POSITIVE CARE LINK
REPORT AND FINANCIAL STATEMENTS

31 MARCH 2022

Registered Charity Number: 1045438
Company Number: 3028423

Positive Care Link

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For the year ended 31 March 2022**

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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.

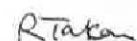
PAYMENT TO CREDITORS

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

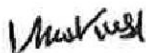
Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any usual items 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

		Restricted Funds	Unrestricted Funds	Total 2022	Total 2021
	Notes		£	£	£
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

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**POSITIVE CARE LINK
BALANCE SHEET
AS AT 31 MARCH 2022**

	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		52,407	
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:

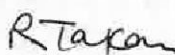
- (a) ensuring that the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for 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

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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 2022**

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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**

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

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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

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9 Creditors: Amounts Falling Due Within One Year

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

10 Debtors

	2022	2021
	£	£
Services Invoiced & Grants	25,809	25,929
Pre-Payments	0	0
	25,809	25,929

11 Tangible Fixed Assets

Cost

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

Depreciation

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

Net book Value

At 31/3/2022	0
At 31/3/2021	0

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

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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