

**POSITIVE CARE LINK**

**REPORT AND FINANCIAL STATEMENTS**

**31 MARCH 2025**

**Registered Charity Number: 1045438**

**Company Number: 3028423**

Positive Care Link

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For the year ended 31 March 2025

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**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**

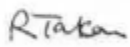
The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with applicable law and regulations. They are responsible for keeping proper accounting records and safeguarding the charity's assets.

**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**

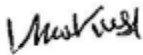
In connection with my examination, no matter has come to my attention:

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: 30<sup>th</sup> 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**

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

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

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	Notes	£	2025 £	£	2024 £
<b>Fixed Assets</b>					
Tangible assets	11		0		0
<b>Current Assets</b>					
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	
<b>Creditors: Amounts Falling Due Within One Year</b>	9	<u>1,175</u>		<u>1,125</u>	
Net Current Assets/(Liabilities)			<u>11,578</u>		<u>11,704</u>
<b>Net Assets</b>			<u><b>11,578</b></u>		<u><b>11,704</b></u>
<b>Funds</b>					
General Funds			11,578		11,704
Restricted Funds			<u>0</u>		<u>0</u>
<b>Total Funds</b>	15		<u><b>11,578</b></u>		<u><b>11,704</b></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.

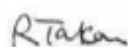
The Directors acknowledge their responsibilities for:

(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**

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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 2025**

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**2 Incoming Resources**

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

**3 Resources Expended**

	Restricted	Unrestricted	2025	2024
<b>Resources Expended</b>				
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
<b>Total</b>	<b>0</b>	<b>183,025</b>	<b>183,025</b>	<b>198,396</b>

**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
<b>Total</b>	<b>0</b>	<b>162,173</b>	<b>162,173</b>	<b>166,202</b>

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

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**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
	<b>0</b>	<b>20,852</b>	<b>20,852</b>	<b>32,194</b>

**4/5 Total Resources Expended**

0	183,025	183,025	198,396
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**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
	<b>37,329</b>	<b>37,694</b>

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**

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**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
	<b>1,175</b>	<b>1,125</b>

**10 Debtors**

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

**11 Tangible Fixed Assets**

**Cost**

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

**Depreciation**

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

**Net book Value**

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

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

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**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**

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