

Company number: 3818058

Charity Number: 1079727

BHA for Equality

Report and financial statements
For the year ended 31 March 2024

BHA for Equality

Reference and administrative information

for the year ended 31 March 2024

Company number 03818058

Charity number 1079727

Registered office and operational address C/O Slade & Cooper Ltd. Beehive Mill, Jersey Street, Ancoats, Manchester, England, M4 6JG

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Francesca Tackie	Chair
Kamie Kitmitto	Treasurer
Safina Nadeem	(resigned 08/08/2024)
Nilam Prinjha	
Crispen Sachikonye	
Antemeka Cobham-Wilson	

Key management	Aydin Djemal	Chief Executive
personnel	Donna Milller	Director of Policy, Engagement & Development
	Jeni Hirst	Director of Service Development

Bankers Co-operative Bank
3rd Floor
1 Balloon Street
Manchester
M60 4EP

Auditors Slade & Cooper Limited
Beehive Mill, Jersey Street, Manchester, M4 6JG

BHA for Equality
Trustees' annual report
for the year ended 31 March 2024

The Trustees present their report and the audited financial statements for the year ended 2024. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The charity governing document "The Memorandum & Articles of Association" is replaced by "The Articles of Association" which were adopted by passing a special resolution on 5th August 2020.

The Charity's objects are to protect and preserve good health and well-being in particular by promoting the good health and well-being of marginalised communities through engagement, education, support services, professional advice and training.

The Objects of the Charity were amended at an Extra Ordinary General Meeting held in July 2009 after receiving permission from the Charity Commission.

Aims

1. Providing and developing a range of quality services.
2. Improving our understanding and knowledge of the communities we work with.
3. Improving our financial standing and independence to sustain our ability to develop and deliver quality services.
4. Raising the profile of BHA for Equality (BHA) and of issues for BME, disadvantaged and marginalised communities locally, regionally, and nationally.
5. To review, evaluate and develop BHA's structure and ensure we are fit for purpose.

Principal activities

The activities currently carried out for the public benefit by the charity can be broadly categorized into the areas of Health Education and Direct Support and Policy and Development; these are further sub-divided into the following two directorates:

Health Education and Direct Support

Sexual Health Services Directorate – Provision of responsive and inclusive sexual health promotion and testing services for BAME and most at risk communities; and support services for people living with HIV.

Policy & Development Directorate - a healthy community has access to health information and services that meet its needs and can make informed choices. Healthy communities will feel safe and secure to voice their opinions, contribute to society and feel part of society. We aim to develop appropriate services and influence policy to ensure the needs of communities are at the forefront of policymaking. This is done through engaging and involving people in the decision making process, both about their own future and, about the health services that are available, consulting in a way that is inclusive of all and understands the changing needs of communities .

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Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on equality in health and wellbeing and are undertaken to further BHA for Equality's charitable purposes for the public benefit.

BHA provides many services, which feed into the overall charitable objectives.

Leeds HIV Support Service

Known as Skyline, the project provides social care support for anyone living with or affected by HIV in Leeds, including emotional and practical support, specialist mental health services, information, advice and advocacy, group support and training and several activities to improve health and well-being.

Number of support sessions delivered	713
Number of Person-Centered Counselling Sessions Delivered	219
Number of attendees at Skyline HIV Training session delivered	101
Number of volunteer hours	750
Number of visitors to structured support groups	376
Number of visitors to social groups and activities	206
Number of dry food pantry users	37
Number of BHA crisis fund	29
Number of Milk Clients supported	20

New Post

BHA Leeds Skyline was awarded funding by Gilead to appoint an Enhanced Support Worker to work across BHA Skyline and the Brotherton Wing Clinic to work on seeking people living with HIV who experience barriers to accessing health care appointments and, in turn adhering to medication. The Leeds Skyline team have worked closely with teams at the Leeds Teaching Hospitals to develop this new role and ensure that the recording, reporting of measuring outcomes meets the needs of the patients/clients, BHA and Brotherton Wing. In March 2024, Leeds Skyline appointed Sam Norris for the post of Enhanced Support Worker. Both BHA and BWC are looking forward to the positive outcomes this new and exciting role means for people living with HIV across Leeds and Wakefield.

Live Well Leeds Grant and social wellbeing groups

Between April 2023 and April 2024 Leeds Skyline continued to work on improving the mental and social wellbeing of people living with HIV by reducing social isolation. We were awarded a Live Well Leeds Microgrant of £1000 to put towards the activities that will improve social wellbeing. These funds went towards a trip to Lotherton Hall in December 2023, after it became apparent that many of our service users rarely have an opportunity to leave the city to enjoy wellbeing walks. Participants enjoyed playing on the zip wire, watching deer and viewing the penguins; albeit everyone stated that the

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weather was a little too wet for comfort. In addition to wellbeing the wellbeing day out we also ran a series of one-off workshops such as, writing workshops; yoga sessions; aerobic sessions; Black History Month Celebrations and participation in the Leeds Pride Parade to instill a sense of wellbeing and acceptance.

Living Well with HIV

We continued to embed a culture of acceptance by facilitating a "Living Well with HIV" Course which ran for eight weeks and was attended by seven service users. This course was run by BHA staff with guest speakers from the Brotherton Wing Clinic; topics covered included: setting boundaries, aging well with HIV, sex and sexuality and the five ways to wellbeing. Those who attended the course have gone on to become peer mentors and provide an invaluable service to our service users at BHA SKYline.

Fast Track Cities Anti-Stigma Group/Community Grants

In the Autumn of 2023 BHA Leeds Skyline took on leadership of the Fast Track Cities Leeds HIV, TB and Hepatitis Anti-Stigma Group. As part of this work, Leeds City Council awarded Leeds Skyline with £8000 to deliver micro community grants to people living with HIV to create projects that challenge HIV stigma. As of April 2024, the Skyline team have awarded grants towards three projects: two podcasts and one artistic project. In addition to the micro community grants Leeds skyline have also worked in partnership with Greater Manchester's Fast Track Cities Team and The Leeds Health and Care Academy to launch the Greater Manchester's Fastrack's "HIV Tackling and Challenging Stigma" online training free and accessible for all health and social care workers and volunteers within Leeds.

Household Support Grant

Finally, in March 2024 Skyline was awarded £5000 to deliver energy vouchers and tangible items to those who need them the most. The Leeds Skyline team delivered 47 energy vouchers, 2 cookers, one set of bunk beds and one fridge to service users.

Wakefield HIV Support Services

Key Stats

Number of postal condoms delivered	1980
Number of community condoms distributed	908
Number of rapid finger prick HIV and Syphilis Tests conducted	194
Number of Gregg's vouchers provided in exchange for HIV and Syphilis test	80
Number of Support sessions delivered to people living with HIV	477
Number of 121 support support sessions delivered to prevention clients	321

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HIV Prevention and testing: New venues

The Wakefield team worked to increase better access to healthcare to asylum seeker and refugee communities by establishing regular testing at three migrant hotels within the Wakefield district. The team has two bi-lingual staff members, who used their skills to translate prevention key messages where possible, where staff are not able to translate, the team use multiple apps to support the service users. Between April 23 and April 24, the team carried out 45 tests and distributed 341 condoms at the three migrant hotels. The team also gained a new testing venue at Castleford food bank, where they performed 15 HIV and Syphilis rapid finger prick tests and distributed 45 condoms.

HIV prevention and testing: incentives

BHA Wakefield sits on a HIV Prevention task group that identified people who are risk of homelessness or are homeless and/or inject drugs as a group that required targeted HIV prevention work, following a cluster of HIV transmissions within this demographic. The Wakefield team have worked in partnership with Wakefield Council, Turning Point and Christians Against Poverty to provide those who fall into these criteria with a £5 Gregg's voucher in exchange for HIV and Syphilis rapid finger prick test. Throughout April 23 to March 23 the team delivered 80 vouchers in exchange for tests, with people feedback; *"Now I can eat today"*. The incentive resulted in the team supporting one individual with an HIV reactive test and another with a Syphilis reactive, both which may not have been dedicated had the team not been offering Gregg's vouchers. This incentive demonstrates that for the most vulnerable in society, it is difficult to consider your wider health needs if your immediate basic needs are not first met.

HIV support: wellbeing

Throughout 2023 and 2024 the Wakefield team continued to promote wellbeing a culture of acceptance by hosting celebrating Wakefield Pride with service users and volunteers in the summer, hosting a charity fundraiser in September and hosting a day out to Knaresborough in October for our HIV support clients. The BHA Wakefield support clients enjoyed the sense of wellbeing the picturesque Knaresborough offered and the ghoulish sights of Old Mother Shipton's Cave. One service user reported, "It was great, really brilliant day out".

Healthy Communities

Our Manchester Race & Health Service uses community engagement as a means of identifying improvements in access, treatment, and outcomes through the following areas of work:

TB Project

We support individuals who attend the TB screening clinic at Manchester Royal Infirmary and explain the reasons for the screening and the necessity of adhering to treatment if their test is positive. Over the year we have seen an increase in active TB cases, alongside some cases being drug resistant, making the community engagement element of our work even more important. We raise awareness of latent TB through delivery of information sessions in community centres, care homes and engage with a range of professionals such as social workers to ensure they understand the necessity of screening of

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young people within the care system. This year also saw the start of our work in local hotels that were housing asylum seekers.

Community Research

Activities over the year underpin the significance of research into the experiences of minority communities using healthcare systems. We looked into two important aspects of healthcare in Manchester: the experiences of individuals from Black, Asian, and minority ethnic (BAME) communities accessing General Practice (GP) services and the impact of Long Covid on individuals of African and Caribbean descent.

Accessing GP Services

We used quantitative and qualitative methods to engaged with 202 participants, involving 68 individuals of Black African origin, 57 South Asian, and 77 individuals identifying as Black Caribbean, mixed ethnicities, and White African/Asian respectively.

Participants noted significant challenges in:

- accessing appointments, including delays, difficulties in scheduling, and increased reliance on virtual appointments.
- Negative experiences included inadequate time with doctors, difficulties communicating symptoms to receptionists, and longer waiting times.
- Some participants also mentioned positive impacts, such as improved service delivery through digitization, which reduced transport expenses.

Views relating to the quality of services varied with some individuals reporting that they felt listened to and received adequate support from their GPs, while others reported feeling rushed and receiving inadequate treatment. Issues included long waiting times for appointments, difficulty obtaining test results, and dissatisfaction with treatment received during appointments.

When unable to secure appointments, participants explored alternative healthcare options. Some found relief through self-medication, home remedies, or consulting with friends or family in the medical field. However, concerns were raised about the expense and potential risks of self-medication, as well as the challenges of accessing private healthcare.

Participants offered several recommendations for improving GP services. Suggestions included:

- enhancing appointment availability and quality,
- improving communication and patient-centred care,
- enhancing receptionist training and support,
- prioritizing continuity of care with regular doctors,
- and addressing digital exclusion concerns, especially among the elderly population.

These recommendations aimed to improve access, communication, and overall patient experience within the healthcare system and will be presented to NHS Manchester for consideration.

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Long Covid – Impact on African/Caribbean Individuals

Although there was initial disinterest in this research it was evident from speaking to a few individuals of African and Caribbean origin the devastation it can have on one's life. As one individual quoted:

'Life has just not been the same and I know it's not just about how unfortunate I have been.'

Recommendations arising from this research included:

- Using community outreach programmes to raise awareness provision within African and Caribbean communities through
- Improve Access to support services by streamlining application processes for financial support, healthcare services, and disability benefits to make them more accessible
- Provide culturally sensitive guidance and information on accessing support services tailored to the needs of diverse communities.
- Foster peer support networks
- Offer training programmes for healthcare providers to enhance their understanding of long Covid and its impact on diverse populations.

Through the second project 'Health & Hearty' we are delivering services targeted at Manchester's Caribbean community to promote heart health and encourage individuals to monitor their blood pressure/cholesterol levels and improve management of existing heart conditions.

Achievements to date include:

- delivery of over 100 blood pressure checks
- delivery of awareness sessions at local community organisations
- organisations of local community events to promote heart health
- Engaged with patients registered with selected GPs to gather their experiences of health care provision.

This project is ongoing and ends in September 2024.

Community Health Equity Manchester (CHEM)

Manchester's CHEM Group aims to tackle inequalities in health through the gathering of community insight to inform its services as well as engaging with representatives of communities in Manchester. Community consultation groups (known as Sounding Boards) were set up to gather information from different communities and BHA co-host the African/Caribbean Sounding Board in conjunction with the Caribbean African Health Network. Through the Sounding Board we have considered health issues that negatively impact those communities such as hypertension/high cholesterol and bowel cancer and discussed improvements in delivery of services to increase awareness of such conditions

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- delivery of over 100 blood pressure checks

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- delivery of awareness sessions at local community organisations
- organisations of local community events to promote heart health
- Engaged with patients registered with selected GPs to gather their experiences of health care provision.

This project is ongoing and ends in September 2024.

GM Cancer Screening Programme (known as Answer Cancer)

As we know, Cancer can affect anyone and BHA for equality - Answer Cancer Engagement Team are reaching out to all members of the Greater Manchester community to ensure that they have conversations with them to raise awareness of cancer and promote the importance of cancer screening. Our team travel across the area to meet a wide range of people and many of our conversations take place in informal community settings that people are familiar with where they feel more comfortable and open to learning and talking about their experiences and worries.

In the last year we have widened our staff diversity to deliver person, gender and language specific sessions.

We collaboratively work with VCSE organisations and health professionals.

Answer Cancer also supports the Greater Manchester Cancer Screening Groups. The aim of this group is to COLLABORATE not DUPLICATE. We work together to identify areas of the city with the lowest uptake and coverage of the 3 cancer screening programmes. This allows Answer Cancer to target their engagement work where it is most needed.

We reach people by:

- Mens health sessions in Barbers, Mosques and workplaces
- Festivals
- Bollyfit Sessions
- Mental Health forums
- LGBTQ+ Sessions

There are many more request for our service.

Achievements

We were invited to Manchester Locality Primary Care Team at NHS GM Integrated Care Board. This event had attendance from over 100 GPs/Clinicians/Practice Managers and other practice staff as well as Primary Care Commissioning colleagues.

The invite was in recognition for Answer Cancers work with the PCN project to increase participation in cervical screening using volunteers that can speak other languages. Answer Cancer also work collaboratively with other VCSE groups we fund to provide this.

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What we continue to do

- Answer Cancer will continue to raise awareness and challenge health inequalities. We will do this for Bowel, Breast and Cervical screening. In addition, we will provide information on the lifesaving HPV vaccination, as part of NHS plans to eliminate cervical cancer by 2040 (NHS England)
- Continue to reduce inequalities in disadvantaged and other Marginalised communities.
- We will continue to utilise our Answer Cancer champions **(see below)**

Experiences of Pakistani, Black African and Black Caribbean People with Learning Disabilities in Manchester

"No one teaches you how to look after your child with a learning disability. You learn on the job as a parent and carer, but there are lots of books about 'parenting.' It is not that some information does not apply, it's the fact that you may have a learning-disabled child in nappies up to the age of 14 years plus issues around speech, learning and mobility and in some cases severe health care needs."

We conducted community research, in conjunction with Breakthrough UK to gather evidence related to unmet needs, challenges and experiences in accessing health care of Black African/Caribbean and Pakistani people with learning disabilities.

Key achievements:

- Set up a Pakistani co-production groups, led by a voluntary partner – Mustafia Sharif - to support our activities
- Engaged with 71 individuals through community groups, day centres and a survey
- Produced a public report with recommendations to tackle issues raised relating to stigma, resources/capacity building, availability of learning disability health checks and reasonable adjustments
- Presented the report findings to Networks/Boards across Manchester with a focus on equality and learning disabilities
- Continuing to support implementation of the recommendations through existing work

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Reserves

BHA Trustees have reviewed the risk assessment of the income, expenditure and future needs of the charity and have reviewed the Reserves Policy and accept it to be appropriate to reflect the reserves requirement of the charity. The BHA Reserves Policy states:

- Reserves are maintained at a level which ensures that BHA's core activity can continue during a period of unforeseen difficulty.
- A proportion of reserves are maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of BHA's planning, budget, and forecast cycle.

It considers:

- Risks associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisation's commitments
- Potential future risks

The Trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the need to match income with fixed expenditure and the nature of the reserves. The review concluded that to allow the charity to be managed efficiently and to fulfil the strategic aims of the organisation, and to meet the charity's liabilities the level of reserves will be reasonable and appropriate to the probable risks and contingencies of the charity. The level of reserves required for this purpose was £150,000. The actual free reserves at the end of year after allowing for contingencies are £439,424, which will be sufficient to cover any unforeseen events and fund future activities for which funding is to be secured.

Going Concern

The charity has a strong reserve position and has sufficient available resources, as demonstrated by the reserves policy above. We have adequate financial resources and are well placed to manage the business risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure.

The organisation is moving into outsourcing key services which can bring unforeseen risks. The Trustees are confident that the new operational approach will benefit the future development of the organisation.

The accounts are approved during a period at a time when there is a cost-of-living crises, changes in commissioning structures and risks of changing priorities once the new structures have settled. The Charity is constantly assessing the short and long-term impact on its income sources in the current climate and looking for opportunities to diversify and move into other work and geographically areas.

The ultimate impact of these challenges on the charity is not certain. Our risk management framework captures the risks and our mitigation plans. Our cash deposits could easily be drawn down should working capital be required.

The trustees believe that although there is uncertainty with the identified risks, the charity remains in a strong position to use its cash deposits to take advantage of any opportunities and consider it appropriate for the going concern basis to be adopted for these accounts.

The Trustees have reviewed the budgets, forecasts, the funding life cycle and considered the prospects of renewing existing contracts to conclude their confidence in this Going Concern statement.

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There are no other material uncertainties that call into doubt the charity's ability to continue.

Plans for the future Plans

We will continue to deliver our commissioned services through planned activities to raise awareness of the health conditions and issues that affect our communities. We will provide emotional and psychological support to individuals, families and communities that are living with certain health conditions.

We will expand our offer by covering more of the most important health conditions and focus on intersectional groups within our key communities.

We will continue to develop our services in new geographical locations, expanding our services in Leeds, Liverpool and Wakefield. We will look to expand our engagement with GPs and PCNs, who offer additional opportunities for our communities to access healthcare support.

Key targets from our Strategic Plan include

- * Continuation funding for the work of the Manchester Race and Health Service
- * Supporting the ongoing development of Leeds Skyline
- * Supplementing our HIV Support Service in Wakefield with additional activities
- * Extending our PaSH contract in Manchester
- * Exploring continuation options for new work in Coventry and Warwickshire

Structure, governance, and management

The organisation is a charitable company limited by guarantee, incorporated on 02/08/1999 and registered as a charity on 7/11/1991.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £10 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st March 2024 was 6 (2023:5). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 11 to the accounts.

BHA has a Board of Trustees of five members. Their role is the strategic development and management of the organisation. The Board of Trustees meet on a quarterly basis. The Board considers matters relating to the strategic direction of the organisation.

The Trustees of the Charity may at any time appoint new Trustees.

All prospective Trustees are given information about the organisation as well as the Charity Commission guidance on roles and responsibilities of Charity Trustees. Potential Trustees also have an opportunity to meet with the Chief Executive to discuss the organisation and their potential contribution to the work of the Board. All appointed Trustees are informed of training and offered support on a regular basis.

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It is important that BHA has a Board that can direct the strategic development of the organisation. The Trustees reflect the communities we work with and bring to the organisation a wide range of skills and experience.

The overall day to day management responsibilities in delivering the Board's strategic agenda are delegated to the Chief Executive (CEO) who is also responsible for the development and implementation of policy within the organisation as well as fundraising for the activities of the charity and external relationships with partner agencies. The Chief Executive is directly accountable to the Board of Trustees for the performance and management of the organisation.

BHA also has a Senior Management Team (SMT) which supports the Chief Executive in the day-to-day operational management of the organisation. The SMT meet weekly to discuss the strategic, funding, quality and risk issues and draw up plans for presentation to the Management Team and the Board. The

SMT consists of:

(i) The Chief Executive, Aydin Djemal who has the overall responsibility of ensuring the BHA strategic agenda is delivered. The CEO has line management responsibility for the Directors who oversee the operational areas of BHA work, with accountability for growth, development, and transformation.

(ii) Director of Service Delivery, Jeni Hirst who has responsibility to provide strategic and operational leadership and management of a variety of BHA services; with accountability for the growth, development and transformation of service to ensure BHA can have the greatest impact possible in improving the health, well-being and lives of the Black and ethnic minority and other marginalised communities we work with. To lead and ensure the delivery of effective and quality services and to have responsibility for Quality Assurance systems within BHA

(iii) Donna Miller, Associate Director of Policy and Development who has responsibility for the Race & Health Service which leads on most of our work relating to engaging and involving Black and other minority group, latent TB, and the Answer Cancer programme.

The Management Team consists of other project managers/coordinators who manage their areas of work and the staff teams.

Related parties and relationships with other organisations

Nil.

Remuneration policy for key management personnel

The charity benchmarks the roles of key personnel by assessing the equivalent roles in the voluntary sector with similar size organisations and follows the NJC pay scales to remunerate key personnel in accordance with the level of responsibility required to fulfil the role.

Risk management

The Trustees have examined the major strategic, business, and operational risks which the charity faces and confirm that systems are in place to manage these risks. The Trustees have incorporated risk management into the quarterly Board meetings and risks are discussed as they emerge.

Risks are identified through the day-to-day operations which are recorded on risk logs and all risks are scored on a scale of high to low in relation to the likelihood of them occurring.

A risk register is used to record and review the risks identified. All risks are reviewed according to the scoring of the particular risk by the Senior Management Team. Where existing policies do not cover a

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risk area new policies are developed to manage those risks. Risks are reported to the Trustees at their Board meeting.

In the year, the Trustees identified the following principal risks and how these will be mitigated:

- 1) Lack of new ventures/opportunities – the charity is unable to find new funding.
 - a. BHA has a Business Development Manager who is funded from core funds with a view to generating new income
 - b. The CEO and both Directors also have income generation within their job roles and continually ensure new opportunities for funding are pursued
- 2) Competition from other providers - there are many excellent charities working in this space, BHA cannot rely on history alone to ensure that it continues to get more work.
 - a. The charity ensures that its work is of the highest quality
 - b. We ensure we promote the work we do, both widely and in a targeted way
- 3) Loss of funding to the sector – funding to our sector, in particular via GM ICS, is stretched. There is no guarantee that funding will continue.
 - a. Work to broaden our reach by including more form of income beyond contracts

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Statement of responsibilities of the trustees

The trustees (who are also directors of BHA For Equality for the purposes of company law) are responsible for preparing the Trustee's annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustee's to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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Auditors

Slade & Cooper Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The Trustees annual report has been approved by the Trustees on 4th December 2024 and signed on their behalf by

Name: Francesca Tackie

Title: Chair

Independent auditors' report to the members of BHA for Equality

Opinion

We have audited the financial statements of BHA for Equality (the 'charitable company') for the year ended 31 March 2024, which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice). In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditor's Report (continued)

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's Report (continued)

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

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

Chinwe Jennifer Daniel FCCA DChA

Senior Statutory Auditor
for and on behalf of

Slade & Cooper Limited
Statutory Auditors
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date: 19 December 2024

BHA for Equality
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	1,135	-	1,135	1,057
Charitable activities: Health, Education and Direct Support Policy & Development	4	2,146,602	-	2,146,602	2,143,492
		134,613	-	134,613	100,210
Other trading activities	-	-	-	-	-
Investments	5	12,038	-	12,038	4,334
Total income		2,294,388	-	2,294,388	2,249,093
Expenditure on:					
Charitable activities: Health, Education and Direct Support Policy & Development	7	2,083,890	-	2,083,890	2,147,425
		158,747	-	158,747	140,765
Total expenditure		2,242,637	-	2,242,637	2,288,190
Net income/(expenditure) before net gains/(losses) on investments		51,751	-	51,751	(39,097)
Realised gains/(losses) on investments		-	-	-	-
Unrealised gains/(losses) on investments		-	-	-	-
Net income/(expenditure) for the year	9	51,751	-	51,751	(39,097)
Transfer between funds		-	-	-	-
Net movement in funds for the year		51,751	-	51,751	(39,097)
Reconciliation of funds					
Total funds brought forward		541,454	8,125	549,579	588,676
Total funds carried forward		593,205	8,125	601,330	549,579

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
Prior year SOFA is shown on the last page.

BHA for Equality
Company number 03818058
Balance sheet as at 31 March 2024

	Note	£	2024	£	£	2023	£
Fixed assets							
Tangible assets	13			6,650			7,714
Total fixed assets				6,650			7,714
Current assets							
Debtors	14	96,816			172,494		
Cash at bank and in hand	15	670,232			592,858		
Total current assets		767,048			765,352		
Liabilities							
Creditors: amounts falling due in less than one year	16	(172,368)			(223,487)		
Net current assets				594,680			541,865
Total assets less current liabilities				601,330			549,579
The funds of the charity:							
Restricted income funds	18			8,125			8,125
Unrestricted income funds	19			593,205			541,454
Total charity funds				601,330			549,579

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 22 to 37 form part of these accounts.

Approved by the trustees on 04/ 12/ 2024 and signed on their behalf by:

.....
Francesca Tackie (Chair)

BHA for Equality
Statement of Cash Flows
for the year ending 31 March 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	22	71,264	(48,291)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		12,038	4,334
Proceeds from sale of tangible fixed assets		-	540
Purchase of tangible fixed assets		(5,928)	(7,746)
Cash provided by/(used in) investing activities		6,110	(2,872)
Increase/(decrease) in cash and cash equivalents in the year		77,374	(51,163)
Cash and cash equivalents at the beginning of the year		592,858	644,021
Cash and cash equivalents at the end of the year		670,232	592,858

Notes to the accounts for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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

BHA for Equality meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of running fund raising events and their associated support costs.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer Equipment	33%
Office fixtures and equipment	20%

Notes to the accounts for the year ended 31 March 2024 (continued)

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n Pensions

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 8.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Total 2024 £	Total 2023
Fund Raising Events	316	131
Gift Aid Donations	819	926
	<hr/>	<hr/>
	1,135	1,057
	<hr/>	<hr/>

All income from donations is unrestricted.

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Health, Education and Direct Support			
HIV Prevention			
Terence Higgins Trust	735,918	-	735,918
Salford City Council	867,476	-	867,476
Manchester CCGs	31,590	-	31,590
Liverpool City Council	80,833	-	80,833
HIV Support			
Leeds City Council	220,491	-	220,491
Leeds City Council Milk Grant	13,500	-	13,500
Spectrum Wakefield	55,903	-	55,903
Touchstone	1,000	-	1,000
Healthy Communities			
GM Cancer Screening	107,498	-	107,498
Carribean Community	7,333	-	7,333
Young Manchester	3,000	-	3,000
Learning Disability	21,000	-	21,000
Sundry Income	1,060	-	1,060
	<hr/>	<hr/>	<hr/>
	2,146,602	-	2,146,602
 Policy & Development			
MRHS			
Manchester CCG's	134,613	-	134,613
	<hr/>	<hr/>	<hr/>
	134,613	-	134,613
	<hr/>	<hr/>	<hr/>
Total	2,281,215	-	2,281,215
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

Previous reporting period	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Health, Education and Direct Support			
<i>HIV Prevention</i>			
Terence Higgins Trust	1,372	-	1,372
Salford City Council	1,072,615	-	1,072,615
Liverpool City Council	112,945	-	112,945
<i>HIV Support</i>			
Leeds City Council	293,455	-	293,455
Leeds City Council Milk Grant	14,000	-	14,000
Spectrum Wakefield	95,833	-	95,833
Touchstone	2,748	-	2,748
<i>Healthy Communities</i>			
GM Mental Health	170,000	-	170,000
Covid Coordinators	36,249	-	36,249
GM Cancer Screening	108,816	-	108,816
GMCA	12,500	-	12,500
<i>Contraceptive project</i>	44,732	-	44,732
<i>Carribean Community</i>	667	-	667
<i>Development Fund</i>	11,562	-	11,562
<i>Public Health Community Champions</i>	10,000	-	10,000
<i>Young Manchester</i>	19,250	-	19,250
<i>Learning Disability</i>	49,000	-	49,000
<i>Sundry income</i>	87,748	-	87,748
	<hr/>	<hr/>	<hr/>
<i>Subtotal for Health, Education and Direct Support</i>	2,143,492	-	2,143,492
	<hr/>	<hr/>	<hr/>
Policy & Development			
<i>MRHS</i>			
Manchester CCG's	100,210	-	100,210
	<hr/>	<hr/>	<hr/>
<i>Subtotal for Policy & Development</i>	100,210	-	100,210
	<hr/>	<hr/>	<hr/>
Total	2,243,702	-	2,243,702
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

5 Investment income

	2024 £	2023 £
Income from bank deposits	12,038	4,334
	<hr/> 12,038	<hr/> 4,334
	<hr/> <hr/> 12,038	<hr/> <hr/> 4,334

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

6 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Manchester City Council	22,271	20,667
Salford City Council	1,135,706	1,082,615
Leeds City Council	317,178	307,455
Liverpool City Council	172,444	112,945
Manchester CCG's	59,639	163,392
GMCA	-	12,500
	<hr/> 1,707,238	<hr/> 1,699,574
	<hr/> <hr/> 1,707,238	<hr/> <hr/> 1,699,574

The were no unfulfilled conditions and contingencies attaching to the grants at the year end.

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

7 Analysis of expenditure on charitable activities

	Staff costs £	Administration £	Project costs £	Premises £	Depreciation £	Governance costs	Support costs £	Total 2024 £
Health, Education and Direct Support								
HIV Prevention	306,755	29,977	883,400	16,406	692	-	154,267	1,391,497
HIV Support	247,421	11,468	54,269	76,410	1,552	825	43,086	435,031
Health Projects	32,660	141	1,151	-	174	-	4,985	39,111
GM Race Equality Panel (GMCA)	-	-	-	-	-	-	-	-
Emergency Fund	10	1,319	3,865	-	-	-	-	5,194
Small Grants	311	3,471	6,149	8	80	-	-	10,019
Answer Cancer (GM Cancer P'ship)	115,525	617	1,152	58	1,054	-	26,000	144,406
Young Manchester (MR&HS)	-	-	-	-	-	-	-	-
Learning Disability	18,805	20	8,809	242	465	-	2,100	30,441
Mental Health Fund	-	-	(17,048)	-	-	-	-	(17,048)
Project Support Costs	-	-	-	-	1,872	10,687	32,680	45,239
	721,487	47,013	941,747	93,124	5,889	11,512	263,118	2,083,890
Patient & Public Involvement & Policy								
Manchester Race and Health Service	115,784	2,270	2,757	267	1,105	-	36,564	158,747
	115,784	2,270	2,757	267	1,105	-	36,564	158,747
Total	837,271	49,283	944,504	93,391	6,994	11,512	299,682	2,242,637

Restricted expenditure	2024 £
Unrestricted expenditure	-
	2,242,637
	2,242,637

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

7 Analysis of expenditure on charitable activities

Previous reporting period	Staff costs £	Administration £	Project costs £	Premises £	Depreciation £	Governance costs	Support costs £	Total 2023 £
Health, Education and Direct Support								
HIV Prevention	335,178	39,626	797,491	15,230	358	2,659	73,445	1,263,987
HIV Support	210,433	30,085	24,871	54,520	1,218	4,411	52,133	377,671
Health Projects	5,892	558	6,595	242	-	41	-	13,328
GM Race Equality Panel (GMCA)	9,359	330	-	33	-	-	2,500	12,222
Emergency Fund	-	1,398	550	-	-	-	-	1,948
Small Grants	15,984	1,677	4,805	709	-	52	1,000	24,227
Answer Cancer (GM Cancer P'ship)	67,973	6,182	3,187	2,116	557	542	9,485	90,042
Young Manchester (MR&HS)	-	-	23,840	-	-	-	-	23,840
Learning Disability	9,150	41	2,248	200	465	-	5,250	17,354
Mental Health Fund	1,729	3,074	167,143	44	-	467	-	172,457
Project Support Costs	-	-	-	-	1,872	5,728	142,749	150,349
	655,698	82,971	1,030,730	73,094	4,470	13,900	286,562	2,147,425
Patient & Public Involvement & Policy								
Manchester Race and Health Service	98,267	7,157	13,146	1,514	556	551	19,574	140,765
	98,267	7,157	13,146	1,514	556	551	19,574	140,765
Total	753,965	90,128	1,043,876	74,608	5,026	14,451	306,136	2,288,190
						2023 £		
Restricted expenditure						7,760		
Unrestricted expenditure						2,280,430		
						2,288,190		

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

8 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2024 £
Payroll expenses	Level of income	236,206	-	236,206
Other staff and volunteer costs	Level of income	1,413	-	1,413
Office costs	Level of income	47,367	-	47,367
Premises cost	Space occupied	2,681	-	2,681
Project costs	Level of income	12,014	-	12,014
Consultancy and legal costs	Level of income	-	1,913	1,913
Audit fees	Governance	-	9,599	9,599
		<hr/>	<hr/>	<hr/>
		299,681	11,512	311,193
		<hr/>	<hr/>	<hr/>
Previous reporting period	Basis of apportionment	Support £	Governance £	Total 2023 £
Payroll expenses	Level of income	265,527	-	265,527
Other staff and volunteer costs	Level of income	7,162	-	7,162
Office costs	Level of income	24,695	-	24,695
Premises cost	Space occupied	4,876	-	4,876
Project costs	Level of income	3,876	-	3,876
Consultancy and legal costs	Level of income	-	8,679	8,679
Audit fees	Governance	-	4,800	4,800
Accountancy services	Governance	-	972	972
		<hr/>	<hr/>	<hr/>
		306,136	14,451	320,587
		<hr/>	<hr/>	<hr/>

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	6,992	5,026
Operating lease rentals:		
Property	-	36,625
Auditor's remuneration - audit fees	3,500	3,500
Auditor's remuneration - accountancy fees	1,300	1,300
	<hr/> <hr/>	<hr/> <hr/>

10 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	956,113	898,388
Social security costs	86,170	80,475
Pension costs	22,937	23,327
Income Protection	4,721	8,540
	<hr/>	<hr/>
	1,069,941	1,010,730
	<hr/> <hr/>	<hr/> <hr/>

One employees had employee benefits in excess of £60,000 but no more than £70,000 (2023: Nil).

The average number of staff employed during the period was 37 (2023: 32).

The average full time equivalent number of staff employed during the period was xyz (2023: 22).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, Director of Finance & Corporate Services, Director of Service Development & Delivery and Associate Director of Polcy & Development. The total employee benefits of the key management personnel of the charity were £251,718 (2023: £211,797).

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

No members of the management committee received travel and subsistence expenses during the year (2023: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

Cost	Fixtures & fittings £	Office equipment £	Computer equipment £	Total £
At 1 April 2023	84,342	10,040	90,353	184,735
Additions	-	71	5,857	5,928
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	84,342	10,111	96,210	190,663
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 April 2023	84,342	9,720	82,959	177,021
Charge for the year	-	94	6,898	6,992
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	84,342	9,814	89,857	184,013
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2024	-	297	6,353	6,650
	<hr/>	<hr/>	<hr/>	<hr/>
<i>At 31 March 2023</i>	<i>-</i>	<i>320</i>	<i>7,394</i>	<i>7,714</i>
	<hr/>	<hr/>	<hr/>	<hr/>

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

14 Debtors

	2024 £	2023 £
Grants receivable and prepayments	25,453	51,811
Trade debtors	68,832	118,183
Other debtors	2,531	2,500
	<hr/>	<hr/>
	96,816	172,494
	<hr/>	<hr/>

15 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and on hand	670,232	592,858
	<hr/>	<hr/>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	61,424	58,585
Short term compensated absences (holiday pay)	-	3,816
Other creditors and accruals	44,462	56,563
Deferred income	-	28,333
Taxation and social security costs	66,482	76,190
	<hr/>	<hr/>
	172,368	223,487
	<hr/>	<hr/>

17 Deferred income

	2024 £	2023 £
Deferred grant brought forward	28,333	-
Grant received	-	78,000
Released to income from charitable activities	(28,333)	(49,667)
	<hr/>	<hr/>
Deferred grant carried forward	-	28,333
	<hr/>	<hr/>

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

18 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Health, Education					
Children In Need	573	-	-	-	573
CAF Positive					
Peers	7,552	-	-	-	7,552
Awards For All	-	-	-	-	-
Total	8,125	-	-	-	8,125

Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Health, Education					
Children In Need	2,019	-	(1,446)	-	573
CAF Positive					
Peers	12,048	-	(4,496)	-	7,552
Awards for All	1,818	-	(1,818)	-	-
Total	15,885	-	(7,760)	-	8,125

Name of restricted fund Description, nature and purposes of the fund

Children In Need: funds a support group for young people between the age of 12 and 18 living with or affected by HIV. The objectives aim to improve the young people's ability to manage the mental, physical and social aspects of HIV.

CAF Positive Peers: This ended in 2021 but we are using the funds to continue the service. The main aims are to train PLWHIV to become peer mentors, connect them with local and national peer mentor networks. To deliver peer mentoring within a variety of settings. To create and deliver a programme of raising awareness through public events and positive speaking.

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

19 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	170,650	2,293,324	(2,237,443)	-	226,531
Service	212,893	-	-	-	212,893
Contingency fund	150,000	-	-	-	150,000
Emergency fund	7,911	1,064	(5,194)	-	3,781
	<u>541,454</u>	<u>2,294,388</u>	<u>(2,242,637)</u>	<u>-</u>	<u>593,205</u>
Previous reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	201,529	2,247,503	(2,278,382)	-	170,650
Service	263,152	-	-	(50,259)	212,893
Contingency fund	99,741	-	-	50,259	150,000
Emergency fund	8,369	1,590	(2,048)	-	7,911
	<u>572,791</u>	<u>2,249,093</u>	<u>(2,280,430)</u>	<u>-</u>	<u>541,454</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds.
Service developments	This money will be used to continue the existing services and provide infrastructure support.
Contingency fund	This money has been set aside for any unforeseen contingencies.
Emergency fund	This money has been set aside to help provide financial assistance and essentials for our service users living with/affected by HIV.

BHA for Equality

Notes to the accounts for the year ended 31 March 2024 (continued)

20 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	6,650	-	-	6,650
Net current assets/(liabilities)	219,881	366,674	8,125	594,680
Total	226,531	366,674	8,125	601,330
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	7,714	-	-	7,714
Net current assets/(liabilities)	162,936	370,804	8,125	541,865
Total	170,650	370,804	8,125	549,579

21 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Property		Equipment	
	2024 £	2023 £	2024 £	2023 £
Less than one year	39,385	9,156	-	-
One to five years	-	-	-	-
	39,385	9,156	-	-

22 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year	51,751	(39,097)
Adjustments for:		
Depreciation charge	6,992	5,026
Dividends, interest and rents from investments	(12,038)	(4,334)
Decrease/(increase) in debtors	75,678	(18,389)
Increase/(decrease) in creditors	(51,119)	8,503
Net cash provided by/(used in) operating	71,264	(48,291)

Notes to the accounts for the year ended 31 March 2024 (continued)

**23 Prior year Statement of Financial Activities
(including Income and Expenditure account)**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	1,057	-	1,057	3,517
Charitable activities:	4				
Health, Education and Direct Support		2,143,492	-	2,143,492	1,851,751
Policy & Development		100,210	-	100,210	110,605
Investments	5	4,334	-	4,334	36
Total income		2,249,093	-	2,249,093	1,965,909
Expenditure on:					
Charitable activities:	7				
Health, Education and Direct Support		2,139,665	7,760	2,147,425	1,737,009
Policy & Development		140,765	-	140,765	108,349
Total expenditure		2,280,430	7,760	2,288,190	1,845,358
Net income/(expenditure) for the year	9	(31,337)	(7,760)	(39,097)	120,551
Transfer between funds		-	-	-	-
Net movement in funds for the year		(31,337)	(7,760)	(39,097)	120,551
Reconciliation of funds					
Total funds brought forward		572,791	15,885	588,676	468,125
Total funds carried forward		541,454	8,125	549,579	588,676

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.