

POSITIVE HEALTH (LINCOLNSHIRE)

England & Wales · Charity number 1091677

Details

Status Registered

Legal form Charitable company

Company number [04176976](#)

Registered 2002-04-19

Register [View on the Charity Commission register](#)

Contact

Address 25 Newland
Lincoln
Lincolnshire
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Activities

Objects: THE RELIEF OF POVERTY, SICKNESS AND SOCIAL EXCLUSION OF PERSONS LIVING WITH AND VULNERABLE TO HIV/AIDS, AND RELATED INFECTIONS, SUBSTANCE MISUSE AND POOR SEXUAL HEALTH. TO ENGAGE IN ANY CHARITABLE ACTIVITIES WHICH MAY LESSEN THE SUFFERING OF SUCH PERSONS, THEIR FAMILIES, FRIENDS AND CARERS.

Activities: The relief of poverty, sickness and social exclusion of persons living with and vulnerable to HIV/AIDS and related infections, substance misuse and poor sexual health. To target the public with information on sexual health, HIV and substance misuse, through relevant campaigns and awareness events, to provide information or support around those issues to people living in Lincolnshire.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Other Defined Groups

Geography

- Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£296,382	£258,313	-	-
2024-03-31	£272,351	£309,084	-	-
2023-03-31	£257,969	£252,600	-	-
2022-03-31	£261,710	£244,808	-	-
2021-03-31	£252,337	£196,362	-	-

Trustees

Name	Role	Appointed
Charles Frederick White	Chair	
Catherine Hughes		2025-10-03
Colin Hinton		
David Cartwright		2024-11-30
Julian Winmill		
Philip John Martinson		2023-12-04
Phillipa Jane Calder		2016-05-21

Accounts

Registered number: 04176976
Charity number: 1091677

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

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POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees

Ms P J Calder
Mr D Cartwright (appointed 30 November 2024)
Mr C F Hinton, Vice Chair
Ms M Laurence (resigned 18 June 2024)
Mr P J Martinson
Mr C F White, Chair
Mr J Winmill, Treasurer

Company registered number 04176976

Charity registered number 1091677

Registered office 25 Newland
Lincoln
LN1 1XP

Company secretary Mr J Winmill

Chief executive officer J Burgwin

Independent examiner Linda Lord FCA BSc TEP
Streets LLP
Tower House
Lucy Tower Street
Lincoln
LN1 1XW

Bankers National Westminster Bank
225 High Street
Lincoln

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the company for the year from 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Positive Health's objects and principal activities relate to the following statement, which is taken from our Memorandum of Articles of Association:

'The relief of poverty, sickness and social exclusion of persons living with and vulnerable to HIV/AIDS, and related infections, substance misuse and poor sexual health. To engage in any charitable activities which may lessen the suffering of such persons, their families, friends and carers.'

In furtherance of our objectives but not otherwise the charity may exercise the following powers:

'To target the public with information on sexual health, HIV and other STI's, through relevant campaigns and awareness events, to provide information or support around those issues to people living in Lincolnshire'

and

'To use appropriate methods to educate and inform the general public and specific target groups on the subjects of HIV/AIDS, HEP B & C, Sexual Health and the wider aims of Positive Health (Lincolnshire)'

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

b. Strategies for achieving objectives

Our main objectives and activities for the year continued to focus on the support for our clients, enabling people living with HIV and their carers to gain the skills, knowledge and resources to overcome the social and economic disadvantages associated with the poor health and stigma of HIV, and the prevention of further infection via our health promotion/training and sexual health outreach work, to increase individual and collective knowledge of sexual health to reduce the incidence of HIV and other sexually transmitted infections within the county of Lincolnshire. We continued to offer our Point of Care Testing sessions in Lincolnshire and our commissioned Point of Care Testing sessions in Northern Lincolnshire. We have increased our social media presence with our Facebook Page and our presence on Grindr.

In addition to the work of our salaried staff the Trustees would also like to acknowledge the work of our volunteers, who give freely of their time and without whom our work would not be as effective as we would wish it to be.

We review our aims, objectives and activities each year, to look at the achievements of each key activity in the previous 12 months to ensure beneficial outcomes for our target groups. We have referred to the Charity Commission's guidance on public benefit when reviewing or planning future activities, and always consider how planned activities will contribute to the charity's objectives.

c. Achievements and Performance

Sexual Health Outreach HIV Prevention and Support Service in Greater Lincolnshire (SHOHPS)

The SHOHPS contract is funded by Lincolnshire County Council Public Health Division, North East Lincolnshire Council and North Lincolnshire Council, collectively "Greater Lincolnshire Council". The contract was awarded on 1st April 2024 for 5 years plus 1 year plus 1 year. The sexual health outreach services and HIV insti Testing within the SHOHPS contract are offered free of charge throughout Greater Lincolnshire. HIV Prevention and Sexual Health Promotion and HIV Specialist Support is offered free of charge in Lincolnshire.

Positive Health (Lincolnshire) attend quarterly contract management meetings with Contract Managers and Commissioners from Greater Lincolnshire Council, to ensure that outcomes set with the SHOHPS contract are being met.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

Sexual Health Outreach Service

Prevent:

The purpose of the Sexual Health Outreach provision is to provide community-based sexual outreach services and interventions to environments and venues where individual have increased vulnerabilities or are at high risk of sexual ill-health. Our sexual health outreach service is predominately targeted at Gay, Bisexual, Heterosexual Identifying Men who have sex with men (GBMSM/HIMSM) who visit Public Sex Environments, and other local settings. The sexual health outreach service will also reach out to other high risks group, such as alcohol and substance misusers, sex workers, ethnic minority and migrant populations.

Having multiple sexual partners is common amongst GBMSM/HIMSM. Yet many men engaging in casual sex still do not use condoms consistently. Our sexual Health outreach teams interventions are designed to break down barriers with GBMSM/HIMSM to offer advice and sexual health information and encourage the use of condoms, the uptake of HIV testing and access to mainstream sexual health services. Our Sexual Health Outreach team have maintained a high-quality sexual health outreach service for over 30 years and are skilled in communication and engagement techniques necessary to gain the trust of GBMSM/HIMSM.

The Sexual Health Outreach team understand that delivering sexual health information is changing, it is acceptable to deliver information to hard-to-reach groups via social media apps and Facebook posts. Condoms remain the most effective way to prevent HIV and other STI's, this year our sexual health Outreach team have increased their online presence to ensure that service users are able to get access to free condoms, resources and information on PrEP, Pep, and Insti. HIV testing. Reaching over 10278 people with their online presence.

Positive Health (Lincolnshire) have received 105 direct messages via our social media apps and had over 8500 views on our profile. The requests for postal condoms have increased year on year, this year we have sent 592 condoms via the post, included in each postal package is 8 condoms, lubrication, instructions on the correct use of condoms, sexual health and HIV testing information. Our website has been updated making it more user friendly.

Comments from social media users: -

"Glad to see you on Grindr – thank you for posting condoms"

"You Guys do a grand job"

"This is a great service"

The SHOHPS sexual health outreach service is for the provision of 370 outreach sessions per annum to include 21 Point of Care Testing Sessions in Greater Lincolnshire. The team made over 800 PSE site and venue visits in Greater Lincolnshire. The sexual health outreach team reported 2344 MSM were present on PSE sites in Greater Lincolnshire, 52% of the MSM present on site engaged with the team, 51% of the MSM who engaged were new contacts, 31.3% of the MSM who engaged were married or in long term partnership. Over 6000 condoms were distributed amongst the users on site.

As added value to the SHOHPS contract, a peer-to-peer support group was established entitled "Queer Talk. The group was set up and is led by a group of volunteers, the group allows a safe space for men to have open conversations about sex and sexual health.

Test:

It is estimated that around 107,000 people are living with HIV in the UK – 1 in every 600 people. Around 5,150 are undiagnosed.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

HIV testing is essential so that everyone living with HIV can be offered lifesaving treatment, which also prevents onward HIV transmission. (Terrance Higgins Trust)

During our contracted 21 monthly drop-in testing sessions in Greater Lincolnshire, plus our extra week of HIV testing during National HIV testing week, and two weeks of mobile testing sessions at PSE sites, we carried out 207 HIV/Syphilis tests.

During the year, in addition to the contracted monthly drop-in testing sessions, the team have worked in partnership with The Forge, The Hep C team, The Harm Reduction Team, and Lincolnshire recovery partnership, to deliver an extra 6 testing sessions in Greater Lincolnshire, with 81 attendees.

At our testing sessions two attendees received a reactive result for syphilis and were signposted to sexual health services for treatment. Two attendees received a reactive HIV result, one female and one male. Both were supported by our specialist HIV social care team to attend the sexual health services for follow up bloods. Both have been retained in our HIV support services, ensuring continuation of care and support.

Most attendees stated they were aware of the importance of HIV testing to reduce the onward transmission but stated that without the community settings and mobile testing unit, they did not feel confident to engage in HIV testing within a sexual health clinic, the main reasons reported, was the fear of being recognised and the stigma surrounding visiting a sexual health clinic.

"Great Service, keep up the good work"

"The test was quick, and painless, thank you"

"I was so nervous, but was put at ease immediately, and will come back for regular tests"

"I know most of the team and they are always friendly, extremely knowledgeable, I feel confident to ask questions, great work guys"

"Thanks for bringing testing out to site, great idea"

Case study:-

A service user telephoned Lincolnshire Integrated Sexual Health Services to ask for an immediate HIV test, they explained they were a bit worried, therefore, Lincolnshire Integrated Sexual Health Services signposted to us.

They telephoned and we booked them in for a HIV insti test within the hour, during the pre-test discussion the service user stated they had only had one sexual partner since coming to the UK. They stated that they hadn't been feeling well lately so thought they should have a HIV test.

The test was reactive for HIV antibodies. The service user was in shock and became tearful. The tester explained the results and gave a lot of reassurance, information and support, which was vital at this point.

Our tester called Lincolnshire Integrated Sexual Health services to book an appointment for confirmation bloods. They could facilitate an appointment that afternoon. The service user did not drive and was very anxious, so the tester offered to attend the appointment.

Prior to attending the clinic, the tester spoke with the doctors to explain the situation and ask what bloods were required. The Doctors advised on plan moving forward. Bloods were taken and an appointment was made with a HIV consultant a week later with a member of the social care team attending.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

Outcome:

The excellent communication and streamlined signposting pathway ensured an efficient service from LISH and Positive Health (Lincolnshire). A HIV test was offered and carried in a timely manner without delay. Emotional support and relevant information and advice was given at the right time.

An excellent example of working in partnership with sexual health services, and the client was tested, treated and retained in care and support services.

Sexual Health Promotion/Training and HIV Prevention Services

Prevent:

We recognise that we are most successful when we work in partnership with other local organisations. The team have been active members of the Sexual Health Alliance group set up by LCHS. The team are regular attendees at the Northern Lincolnshire Harm Reduction Group, Lincolnshire Recovery Partnership, and Greater Lincolnshire Integrated Sexual Health (GLISH) team meetings, to ensure that knowledge and expertise is shared with widely with partners.

As part of our annual Health promotion plan, we have continued to promote sexual health online events including Sexual Health week, Mental Health Awareness, Cervical Cancer Awareness, Men's Health Week, World Aids Day, National HIV Testing week, PrEP and Pep, Pride month, along with relevant Public Health England updates.

The team attended Pride in Lincoln City Centre, Mablethorpe Pride, and East Coast Pride. They also attended Freshers events at colleges and universities in Greater Lincolnshire.

The team have worked with Hepatitis teams, TB teams, and sexual health services in Greater Lincolnshire to support the successful Blood Borne Virus (BBV) community testing events. The team are working in partnership with Drug and Alcohol services in Greater Lincolnshire to ensure that all service users have access to sexual health information and Insti HIV/Syphilis testing in a setting they the service users are comfortable to attend.

The team attended a Health and Wellbeing event at North Sea Camp Prison, offering sexual health advice and information to inmates.

The team attended the HIV Prevention England hosted the HIV Stigma Symposium in Birmingham. The event brought together HIV experts, activists, healthcare professionals and individuals affected by the impact of HIV stigma.

In June 2024 British HIV Association (BHIVA) celebrated people working in the HIV sector who go that extra mile with a new award for "Unsung Heroes." Eleven winners from different professions and different parts of the country were nominated. Our Social Care Manager was one of the winners, nominated for their ongoing support and dedication to people living with HIV in Lincolnshire. They received their award at the BHIVA spring conference.

The team attended the HIV Prevention England Conference 2024 held in London, to network, share best practice, ideas and research on prioritising equity and impact in the HIV and sexual health sector.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

Sexual Health Promotion/Training.

Prevent: Added Value

Positive Health (Lincolnshire) continue to be committed to ensuring that all young people are equipped to make safe, informed and healthy choices as they progress through adult life. Therefore, to add value to the SHOHPS contract, the sexual health trainers delivered 169 workshops reaching over 10,200 young people. Currently the workshops are offered all primary and secondary schools/ organisations and youth groups within the county of Lincolnshire at a reduced cost of £80 per tutor group.

The sessions include:

- Sexual Transmitted Infections (STIs)
- HIV/AIDS Awareness
- Understanding the realities of sexual relationships
- Relationships, sex, consent
- Risky Behaviour
- Introduction to Positive Relationships
- Puberty
- Consent
- Contraception
- Introduction to LGBTQ+

All the sessions provided by Positive Health (Lincolnshire) are delivered in a safe non-judgemental, factual way and allow scope for the participants to ask questions within a safe environment. Our sexual health trainers have many years' experiences working within primary and secondary schools and are skilled in age appropriate in engagement with young people.

"The workshop was pitched perfectly for the students"

"I was impressed with the depth of the information given and the engaging delivery, I will be booking again."

The team have developed a HIV awareness training package for professionals, the team have worked on evidence-based intelligent from people living with HIV in Lincolnshire who have faced discrimination from Health and social care professionals due to their HIV status. The training has been delivered this year to social care professionals, GP practices, Drug and Alcohol services, and health and social care students at the Lincoln University.

Feedback:

"Thank you

As I said this has been one of the most informative and interesting training courses, I have been on for quite some time, I feel better informed and the way you both presented was just, very welcoming and I felt able to express any issue that was relevant to the course.

I hope I will be able to work with you in the future enabling us to support and encourage our users of social care to accept help and support from yourselves as required. "

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

HIV Support Services

Treat & Retain

Our objectives and funding limit the service we provide to people with HIV and their carers resident or accessing sexual health services in Lincolnshire. The integrated health and social care related support is free to clients, who need to provide proof of diagnosis to access the service. Support is prioritised by the assessed needs of clients and mutually agreed support plans to focus the services in promoting independence, empowerment, and supporting clients to make the most of their economic and social potential. People living with, affected by or at risk of HIV come from diverse communities including their protected characteristic, location, and experience. We are committed to meeting the needs of everyone living with HIV in Lincolnshire. We received 25 new referrals during the year, closed 10 cases, supporting 214 people living with HIV in Lincolnshire at the end of March 25.

The Social Care Team understand the challenge to optimise the quality of life for those living with HIV, to support their health outcomes and reduce the chances of onward transmission. The social care team offer specialist support to help people living with HIV, to cope with their diagnosis, to understand their treatment and the importance of adherence to medication, they address the social and welfare needs that are common for people living with HIV.

The Social Care team have established a positive, mutually beneficial, working partnerships with the HIV consultants within the county. Working together, in a respectful, open, and honest way, sharing joint expertise and experiences, to ensure that people living with HIV in Lincolnshire receive effective treatment and high-quality social care services within our local community.

During the year the SHOHPS contract baseline measures for customer experience is a target of 90%, individuals feel listened to and treated with compassion and respect, the team exceeded the target, the outcome measure was 100%.

Life expectancy of people living with HIV is now that of the general population. People diagnosed with HIV can expect to receive HIV care that is world class, free and open access. (Dept of Health and Social Care).

With effective treatment and care people living with HIV are growing older, the Social Care team have taken the time to understand the obstacles facing the older client group and have worked in partnerships with organisations to support and ensure older people living with HIV face no barriers in accessing relevant services, empowering them so they are able to live independently, delaying the need for Adult Care Services.

"I would like to say thank you for all the support from my social care worker, they have been a great help to me, dealing with my problems, without their support and your organisations support, I would have struggled to cope."

"Thank you for all you do for me and my family, your support is appreciated"

"I just wanted to say a massive thank you to who I spoke to on the telephone today, they calmed me down, gave me all the information I needed, and put me at ease. Thank you"

"Thank you to my social care worker for your honesty and patience. I don't know how I would manage without you"

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

Case Study:-

The Client had been unwell for many months as their adherence was very poor. They had been discharged from hospital and referred to our services. Their CD4 and VL had both deteriorated and high-level support was put in place. The Client had many issues, historical and present. They engaged well with us, and it was clear there was unresolved HIV related and personal issues regarding adherence. Their physical and mental health was very poor, their work, finances and social situation were not good, and they needed a lot of intervention. The Social Care worker gave a lot of emotional support and signposted to other services. The Social Care worker investigated finances, applied for PIP and gave financial advice and options, PIP has been awarded, and the situation was slowly improving.

A few months later the client was admitted to Lincoln County and within 24 hours, was diagnosed with a gastrointestinal perforation, needed surgery and admitted into ICU. They were sedated and intubated for a week. They underwent a second operation which helped, following this they began to improve and was moved to a high dependency side ward. They were very poorly, had no friends or family living close by, hence no visitors. Therefore, the social care worker visited a few times a week and communicated regularly. The Social care worker liaised with the HIV consultants at LISH with updates and information, therefore communication between HIV consultants and the ward could be direct and without delay. The social care worker was able to offer support and health updates to family who were living out of the area.

Outcome:

The Client and family state the support given was vital during this time.
The Client states they resolved a lot of emotional issues with the support
The Client was transferred to a hospital closer to family and friends, so was transferred out of area.
The Client clearly understood the importance of adherence to their medication regime.
The Client is now engaging well with services and care teams.
The Client is now Financially secure.
The Client and family state that they are very grateful for the high level of support given throughout this time.

The Chris Cinclair Benevolent Fund

The fund adds value to the SHOHPS contract and is administered by the Trustees of the Charity. Applications for grants or loans are open to people with HIV living in the county who are experiencing financial crisis or hardship. During last year our benevolent fund and hardship fund helped to support 22 clients. The fund also pays for the services of an HIV experienced counsellor for clients; we have supported 5 clients to access this service. The counselling service is also available for staff and volunteers, no members of the team have accessed counselling services this year.

This year we have received donations from our supporters at the Scene, Rosebay, and the Masons, all donations and fundraising are paid into the Chris Cinclair account to support our Benevolent and Hardship Fund. The Trustees thank everyone who has supported Positive Health (Lincolnshire) with donations this year.

Our World Aids Day raffle raised monies for our Chris Cinclair Benevolent fund, and we thank everyone who donated prizes and everyone who bought tickets.

One member of the Sexual Health Outreach Team took part in a Sky Dive, not only experiencing an ultimate adrenaline moment but also raising monies for the Chris Cinclair fund.

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

Partnership Organisations

We recognise that Improving knowledge and understanding of HIV and sexual health to tackle stigma and discrimination in a large rural county, with a growing diverse population, requires commitment and partnership working with other organisations across Greater Lincolnshire. In such a vast area one organisation cannot deliver this alone. By embracing and acknowledging the expertise and experiences of other local organisations, ie : Harm Reduction, TB, Hepatitis, Substance Misuse, Homeless teams, Immigration, mental health services, sexual health services and another local organisations, we can all gain an understanding of the needs of the hard to reach communities and work together to reduce the number of people diagnosed with HIV, reduce HIV Stigma and Discrimination.

By carrying out regular Strengths, Weakness, Opportunities and Threats (SWOT) analysis of our organisation, we understand our strengths and acknowledge our weaknesses and the need to work with other agencies and organisations. We have over many years identified and resourced many local agencies and organisations to work with, and over the last 12 months have made many more positive partnerships within in Greater Lincolnshire.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. The Trustees agreed to retain a balance of £32,000 to support the Health Promotion and Training Department. A policy has been established whereby the unrestricted funds (not committed or invested in tangible fixed assets held by the charity) should be between one- and three-months operational costs at the start of the financial year to allow adequate cash flow. A contingency fund to continue service provision in the event of non-renewed service level agreements/contracts has been agreed at between one month plus 10% of operating costs, to be raised to a maximum of three months operating costs- one month's operating costs is currently in the working sum of £29,750. In order to ensure continuation of the Chris Cincclair benevolent fund for clients, the Trustees will designate funds with the aim of achieving a minimum reserve balance equal to the maximum grant/loan of £800 per client receiving social care support. The total of investments and cash in hand at the bank totals £335,065 to meet the requirements of the reserves policy. As the number of clients receiving support increases, so too does the amount needed to meet operating costs and satisfy the requirements of the reserves policy. Once again 2025/2026 has seen an increase in the number of people the charity is being accessed by.

The total reserves are £396,674, the Trustees will review the reserves annually, keeping in mind, the increase in salaries and the increase in employers national insurance contributions, and the year on year increase in the number of people living with HIV in Lincolnshire accessing the services.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

c. Material investments policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment in the current economic climate.

d. Principal funding

The principal funding sources for the charity are from Greater Lincolnshire Council with the award of the new SHOHPS contract, which commenced on 1st April 2024 and is for five years with an option to extend for one year and a further year.

We recognise that Positive Health (Lincolnshire) provides additional value to the outcomes of the contracts and non-contractual work, using our valuable Trustees who provide skills, knowledge, and expertise at no cost. They provide an important role in supporting the staff team and we would like to pay a special thanks to our chairman and the board of Trustees who gave over a hundred hours of their time to support the work of Positive Health (Lincolnshire). We welcomed a new Trustee to the board this year, and one Trustee retired from their post.

e. Financial Review

The Trustees note the challenges in the economic and funding environment. The Trustees also acknowledge the rising national insurance costs and the increase to minimum living wage, along with the pressure of the increasing costs to delivering services, and the impact of the cost-of-living crisis on staff, volunteers, and service users.

The Trustees and Chief Officer are in constant scrutiny of the service provision in meeting both the needs of the service users and clients whilst keeping the charity financially sustainable whilst delivering the service specification in the SHOHPS contract.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee, incorporated on 9 March 2001 and registered as a charity on 14 April 2002. 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. In the event of the company being wound up members are required to contribute an amount not exceeding £10. Prior to our incorporation in March 2001 the organisation was known as LAVG (Lincolnshire HIV & AIDS Voluntary Group). The organisation had originally been formed in 1985 and received charitable status in 1995. In 2000 the members agreed to form a company limited by guarantee and requested that we took the opportunity to change the charity name to one, which offered more confidentiality to our clientele and better reflected the work we are involved in. As a result, Positive Health was chosen. A student, following a competition at a local school, designed our logo. LAVG was formally dissolved on 1st July 2002 with all assets being transferred to Positive Health (Lincolnshire). In 2000 we purchased our current headquarters, which were completely remodelled and refurbished in 2003 to enable us to better meet the needs of our clientele.

b. Methods of appointment or election of Trustees

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as 'Trustees'. Under the requirements of the Memorandum and the Articles of Association the Trustees are elected to serve at the annual general meeting, one third of the Trustees are required to retire each year and submit themselves for re-election if they desire.

Due to the nature of much of the charity's work, relating to the support of those who are HIV+ or who are at risk of being so the Trustees seek to ensure that their group is diverse and contains Trustees who have a background that reflects both knowledge of and empathy for the aforementioned group.

The Trustees together bring a diverse range of skills and knowledge, and in the event of particular skills being lost due to retirements individuals are approached to offer themselves for election to the Trustees.

All Trustees give their time voluntarily and received no benefits from the charity.

c. Organisational structure and decision-making policies

Positive Health has a minimum of three Trustees, and a maximum of seven. The Trustees meet bi-monthly and are responsible for the strategic direction and policy of the charity. At present there are five Trustees. The Chief Officer also attends Trustee meetings but have no voting rights. The Trustees do not involve themselves in the day to day running of the organisation; this is delegated to the Chief Officer and Senior Management team via the formal scheme of delegation. The Chief Officer is responsible for ensuring that Positive Health delivers the services specified and the key performance indicators are met. The Chief Officer is also responsible for the individual supervision of the staff team to ensure that they are meeting the requirements of their roles and that they are able to access relevant CPD opportunities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

Prior to taking up his appointment as Chair, Mr C White attended a detailed training course for Chairpersons provided by the Lincoln Volunteer Bureau. All new Trustees have an induction programme and are invited to spend time in the office to familiarise themselves with the work of all the departments. In addition, each Trustee is encouraged to take an interest in one aspect of the work of Positive Health. All new Trustees are briefed on our Memorandum and Articles of Association. They also receive the Charity Commission information on the responsibilities of Trustees.

e. Related party relationships

The work of Positive Health reflects both National and Local strategy in relation to HIV services. Positive Health works alongside Greater Lincolnshire Council, Social Services, Greater Lincolnshire Integrated Sexual Health Services, Maternity services, The Police, Schools, Colleges, Housing Associations, TB and Hepatitis Teams.

Complaints

We did not receive any complaints during the last year.

f. Financial risk management

The Trustees have conducted regular reviews of the major risks to which the charity is exposed. A risk register has been established and is up-dated at least annually. Where appropriate, systems or procedures have been established to mitigate these identified risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to both the office premises and when staff and volunteers work away from our office base.

Plans for future periods

2025 celebrates 30 years since Positive Health (Lincolnshire) formerly Lincolnshire AIDS Voluntary group (LAVG) was registered as a charity, and 40 years since the organisation was started by a group of volunteers offering support to people with AIDS. Positive Health (Lincolnshire) has become the leading sexual health charity in Greater Lincolnshire.

The first year of the Sexual Health Outreach, HIV Prevention and Support Service contract has been both exciting and challenging.

The team have worked tirelessly in the raising the profile of Positive Health (Lincolnshire) through Greater Lincolnshire, working in partnership with other local organisation to support national and local sexual health awareness events. We aim to promote and normalise HIV testing in Greater Lincolnshire, along with advice on how and where to access STI screening. During the next 12 months, we aim to continue to increase our offer of sexual health outreach and Insti HIV testing, with a focus to people who are vulnerable of sexual ill health in Greater Lincolnshire. We will continue to build on our relationships with the Hepatitis teams, harm reduction teams and sexual health services to raise awareness of HIV testing and vaccinations, along with information on PEP and Prep amongst GBMSM and HIMSM.

Working within the Adult Social Care Framework Outcomes, our ongoing HIV specialist support will continue to support people living with HIV in Lincolnshire to live and age well. The team will continue tackle HIV discrimination and stigma by offering HIV awareness training to social care, and health care professionals.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

The team will focus on the core themes of Prevent, Test, Treat and Retain of the HIV Action Plan "Towards Zero" and will look forward to the publication of the Updated HIV Action Plan in the summer of 2025.

The school's education and training programme was not included within the funding of the new SHOHPSS specification, the Trustees and staff team are dedicated to continuing with the programme delivered to young people, to enhance and meet the PREVENT objective of the new SHOHPSS services specification. We are proud to have funded and delivered sexual health workshops to over 10,000 young people within the county of Lincolnshire. We will continue delivery of sexual health workshops during the next financial year, ensuring all young people gain the necessary tools to navigate and take responsibility for their own sexual health as they journey towards adulthood.

The Trustees have made the decision to continue invest in supporting the staff team to have access to training courses during the next financial year thus ensuring they all have the knowledge, skills and personal development opportunities available to them. The Trustees continue to be committed to ensuring that the Positive Health (Lincolnshire) salary scale is kept attractive to provide continuity of services, retain the expertise within the team and to recognise the commitment, dedication and support the team have continued to show.

Statement of Trustees' responsibilities

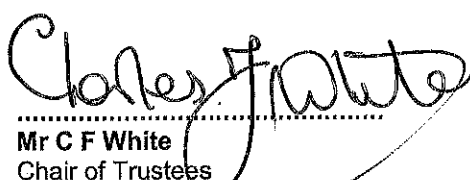
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

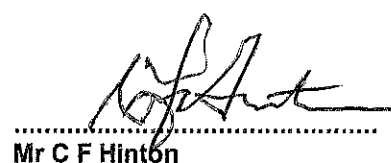
Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 24 May 2025 and signed on their behalf by:


.....
Mr C F White
Chair of Trustees


.....
Mr C F Hinton

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Positive Health (Lincolnshire) ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed: 

Dated: 15 July 2025

Linda Lord FCA BSc TEP
Streets LLP
Tower House, Lucy Tower Street, Lincoln, LN1 1XW

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	-	5,653	5,653	5,535
Charitable activities	4	296,382	19,655	316,037	272,351
Investments	5	-	903	903	641
Total income		296,382	26,211	322,593	278,527
Expenditure on:					
Raising funds		-	761	761	383
Charitable activities	6	258,313	14,139	272,452	309,084
Total expenditure		258,313	14,900	273,213	309,467
Net movement in funds		38,069	11,311	49,380	(30,940)
Reconciliation of funds:					
Total funds brought forward		-	347,294	347,294	378,234
Net movement in funds		38,069	11,311	49,380	(30,940)
Total funds carried forward		38,069	358,605	396,674	347,294

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 29 form part of these financial statements.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04176976

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	59,460	59,819
		<u>59,460</u>	<u>59,819</u>
Current assets			
Debtors	11	12,456	9,876
Cash at bank and in hand		335,065	289,186
		<u>347,521</u>	<u>299,062</u>
Creditors: amounts falling due within one year	12	(10,307)	(11,587)
Net current assets		<u>337,214</u>	<u>287,475</u>
Total net assets		<u><u>396,674</u></u>	<u><u>347,294</u></u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04176976

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Charity funds			
Restricted funds	13	38,069	-
Unrestricted funds	13	358,605	347,294
Total funds		<u>396,674</u>	<u>347,294</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

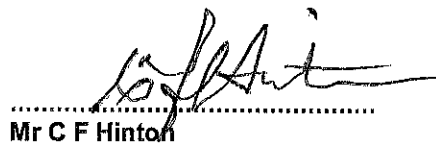
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 24 May 2025 and signed on their behalf by:


.....
Mr C F White


.....
Mr C F Hinton

The notes on pages 19 to 29 form part of these financial statements.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

As set out in the Trustee's report, Positive Health (Lincolnshire) is an unincorporated registered charity registered in England and Wales. The principal office of the charity is 25 Newland, Lincoln, LN1 1XP.

The principal objective of the charity is included in the trustees report. The financial statements are prepared in sterling, which is the functional currency of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Health (Lincolnshire) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 2% per annum straight line
Office equipment	- 20% per annum reducing balance

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and 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.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

The company 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.

2.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Government grants	1,015	1,015	3,853
Similar incoming resources	4,638	4,638	1,682
Total 2025	5,653	5,653	5,535
<i>Total 2024</i>	<i>5,535</i>	<i>5,535</i>	

4. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from charitable activities - Social Care	-	-	-	113,152
Income from charitable activities - Outreach	-	-	-	84,833
Income from charitable activities - Training/Education	-	19,655	19,655	74,366
Income from charitable activities - SHOHPS Contract	296,382	-	296,382	-
Total 2025	296,382	19,655	316,037	272,351
<i>Total 2024</i>	<i>254,561</i>	<i>17,790</i>	<i>272,351</i>	

The Charity's activities funded by Lincolnshire Council, North Lincolnshire Council and North East Lincolnshire Council, were simplified into a unified service which all comes under the Sexual Health Outreach HIV Prevention and Support Service in Greater Lincolnshire (SHOHPS) contract. There is no specific split of this income between Social Care, Outreach and Training/Education activities and instead the income and expenditure is being recorded as a single activity.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Investment income	903	903	641

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Social Care	-	2,556	2,556	130,380
Outreach	-	-	-	85,437
Training/Education	-	11,583	11,583	93,267
SHOHPS Contract	258,313	-	258,313	-
Total 2025	258,313	14,139	272,452	309,084
<i>Total 2024</i>	<i>280,151</i>	<i>28,933</i>	<i>309,084</i>	

The Charity's activities funded by Lincolnshire Council, North Lincolnshire Council and North East Lincolnshire Council, were simplified into a unified service which all comes under the Sexual Health Outreach HIV Prevention and Support Service in Greater Lincolnshire (SHOHPS) contract. There is no specific split of this income between Social Care, Outreach and Training/Education activities and instead the income and expenditure is being recorded as a single activity.

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,500 (2024 - £2,500).

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Staff costs

	2025 £	2024 £
Wages and salaries	186,488	187,173
Social security costs	10,512	9,669
Contribution to defined contribution pension schemes	5,079	4,772
	<u>202,079</u>	<u>201,614</u>

The average number of persons employed by the company during the year was as follows:

	2025 No.	2024 No.
Total Staff	<u>10</u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

The aggregate amount of remuneration and benefits paid to 2 members of key management personnel during the year (including employer's national insurance contributions) was £94,250 (2024: £85,975).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £139 were reimbursed or paid directly to 1 Trustee (2024 - £208 to 1 trustee). The expenditure was to reimburse out of pocket expenses incurred when the trustee assisted with the charity's outreach work.

10. Tangible fixed assets

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 April 2024	95,127	24,098	119,225
Additions	-	3,276	3,276
At 31 March 2025	<u>95,127</u>	<u>27,374</u>	<u>122,501</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Tangible fixed assets (continued)

	Freehold property £	Office equipment £	Total £
Depreciation			
At 1 April 2024	41,284	18,122	59,406
Charge for the year	1,903	1,732	3,635
At 31 March 2025	<u>43,187</u>	<u>19,854</u>	<u>63,041</u>
Net book value			
At 31 March 2025	<u>51,940</u>	<u>7,520</u>	<u>59,460</u>
At 31 March 2024	<u>53,843</u>	<u>5,976</u>	<u>59,819</u>

11. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	2,345	4,906
Other debtors	1,300	1,987
Prepayments and accrued income	8,811	2,983
	<u>12,456</u>	<u>9,876</u>

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	419	1,200
Other taxation and social security	3,437	3,703
Other creditors	3,451	3,876
Accruals and deferred income	3,000	2,808
	<u>10,307</u>	<u>11,587</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Chris Cinclair Fund	17,386	1,015	(3,317)	-	15,084
Training, Education and Health Promotion	30,000	19,655	(7,947)	(9,708)	32,000
Property Fund	53,843	-	(1,903)	-	51,940
Marketing fund	20,000	-	-	(20,000)	-
	<u>121,229</u>	<u>20,670</u>	<u>(13,167)</u>	<u>(29,708)</u>	<u>99,024</u>
General funds					
General Funds	<u>226,065</u>	<u>5,541</u>	<u>(1,733)</u>	<u>29,708</u>	<u>259,581</u>
Total Unrestricted funds	<u>347,294</u>	<u>26,211</u>	<u>(14,900)</u>	<u>-</u>	<u>358,605</u>
Restricted funds					
SHOHPS Contract	<u>-</u>	<u>296,382</u>	<u>(258,313)</u>	<u>-</u>	<u>38,069</u>
Total of funds	<u>347,294</u>	<u>322,593</u>	<u>(273,213)</u>	<u>-</u>	<u>396,674</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
Designated funds					
Chris Cinclair Fund	25,120	3,853	(11,587)	-	17,386
Training, Education and Health Promotion	10,000	17,790	(10,000)	12,210	30,000
Property Fund	55,746	-	(1,903)	-	53,843
Marketing fund	5,000	-	(5,000)	20,000	20,000
Staff Overtime	21,500	-	-	(21,500)	-
	<u>117,366</u>	<u>21,643</u>	<u>(28,490)</u>	<u>10,710</u>	<u>121,229</u>
General funds					
General Funds	<u>260,868</u>	<u>2,323</u>	<u>(826)</u>	<u>(36,300)</u>	<u>226,065</u>
Total Unrestricted funds	<u>378,234</u>	<u>23,966</u>	<u>(29,316)</u>	<u>(25,590)</u>	<u>347,294</u>
Restricted funds					
Training, Education and Health Promotion	-	56,576	(78,063)	21,487	-
Social Care	-	113,152	(115,674)	2,522	-
Outreach	-	84,833	(86,414)	1,581	-
	<u>-</u>	<u>254,561</u>	<u>(280,151)</u>	<u>25,590</u>	<u>-</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. Statement of funds (continued)

DESIGNATED FUNDS:

Chris Cinclair Fund: - This fund relates to unrestricted funds which have been set aside by the trustees for client care in the form of loans and grants. These funds are held in separate bank accounts and in the investment with Barclays bank. Income to the Chris Cinclair fund is generated through donations and fundraising.

Training, Education & Health Promotion: - This fund relates to unrestricted funds which have been set aside by the trustees to meet the employment associated costs of education training workers where not currently funded from other sources. A reserve of £32,000 at the year end is considered adequate for the charity's needs.

Property Reserve: - The Trustees have decided to show a separate Property Reserve which represents the written down value of the charity's freehold property.

UNRESTRICTED FUNDS:

Unrestricted fund: - This represents the charity's general funds free to be spent in line with charitable objectives.

RESTRICTED FUNDS:

Outreach Contract: - Providing a service in North East Lincs, North Lincolnshire and Lincolnshire.

Training, Education & Health Promotion: Providing a service in North East Lincs, North Lincolnshire and Lincolnshire.

Social Care: - Lincolnshire County Council: - Providing support for people infected or affected by HIV.

SHOHPS Contract: The Charity's activities funded by Lincolnshire County Council were simplified into a unified service which all comes under the Sexual Health Outreach HIV Prevention and Support Service in Greater Lincolnshire (SHOHPS) contract.

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	59,460	59,460
Current assets	38,069	309,452	347,521
Creditors due within one year	-	(10,307)	(10,307)
Total	38,069	358,605	396,674

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	59,819	59,819
Current assets	299,062	299,062
Creditors due within one year	(11,587)	(11,587)
Total	<u>347,294</u>	<u>347,294</u>

15. Related party transactions

No related party transactions as are required to be disclosed under SORP 2015 were undertaken in the year.

Accounts

Registered number: 04176976
Charity number: 1091677

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

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POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees Mr C F White, Chair
Ms P J Calder
Mr J Winmill, Treasurer
Mr C F Hinton, Vice Chair
Ms M Laurence
Mr P J Martinson (appointed 5 February 2024)

**Company registered
number** 04176976

**Charity registered
number** 1091677

Registered office 25 Newland
Lincoln
LN1 1XP

Company secretary Mr J Winmill

Chief executive officer J Burgwin

Independent examiner Linda Lord FCA BSc TEP
Streets LLP
Tower House
Lucy Tower Street
Lincoln
LN1 1XW

Bankers National Westminster Bank
225 High Street
Lincoln

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the company for the year from 1 April 2023 to 31 March 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Positive Health's objects and principal activities relate to the following statement, which is taken from our Memorandum of Articles of Association:

'The relief of poverty, sickness and social exclusion of persons living with and vulnerable to HIV/AIDS, and related infections, substance misuse and poor sexual health. To engage in any charitable activities which may lessen the suffering of such persons, their families, friends and carers.'

In furtherance of our objectives but not otherwise the charity may exercise the following powers:

'To target the public with information on sexual health, HIV and other STI's, through relevant campaigns and awareness events, to provide information or support around those issues to people living in Lincolnshire'

and

'To use appropriate methods to educate and inform the general public and specific target groups on the subjects of HIV/AIDS, HEP B & C, Sexual Health and the wider aims of Positive Health (Lincolnshire)'

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

b. Strategies for achieving objectives

Our main objectives and activities for the year continued to focus on the support for our clients, enabling people living with HIV and their carers to gain the skills, knowledge and resources to overcome the social and economic disadvantages associated with the poor health and stigma of HIV, and the prevention of further infection via our health promotion/training and sexual health outreach work, to increase individual and collective knowledge of sexual health to reduce the incidence of HIV and other sexually transmitted infections within the county of Lincolnshire. We continued to offer our Point of Care Testing sessions in Lincolnshire and our commissioned Point of Care Testing sessions in Northern Lincolnshire. We have increased our social media presence with our Facebook Page and our presence on Grindr.

In addition to the work of our salaried staff the Trustees would also like to acknowledge the work of our volunteers, who give freely of their time and without whom our work would not be as effective as we would wish it to be.

We review our aims, objectives and activities each year, to look at the achievements of each key activity in the previous 12 months to ensure beneficial outcomes for our target groups. We have referred to the Charity Commission's guidance on public benefit when reviewing or planning future activities, and always consider how planned activities will contribute to the charity's objectives.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

c. Achievements and Performance

Sexual Health Outreach HIV Prevention and Support Service (SHOHPS)

The SHOHPS contract is funded by Lincolnshire County Council Public Health Division. The contract was awarded in 2016 for 5 years plus 1 year plus 1 year, the contract was extended a further year from April 2023 to March 2024.

Northern Lincolnshire Outreach

The sexual health outreach and Point of Care Testing services for Northern Lincolnshire are commissioned by HCRG. The contract commenced on 1st December 2017 and was awarded for 3 years with an option to extend yearly for the following 4 years.

Outreach interventions are designed to break down barriers with Men who have sex with men (MSM) to encourage the uptake of HIV testing and to encourage access to mainstream sexual health services. Our Outreach team have maintained a high-quality sexual health outreach service to the hard-to-reach communities (MSM) who meet on Public Sex Environments throughout Lincolnshire, North Lincolnshire and North East Lincolnshire.

Sexual Health Outreach Service

The World Health Organization (WHO) defines sexual health as a state of physical, emotional, mental and social wellbeing in relation to sexuality – it is not just the absence of disease, dysfunction or infirmity. Sexual health requires a positive and respectful approach to sexuality and sexual relationships, as well as the possibility of having pleasurable and safe sexual experiences, free of coercion, discrimination, and violence.

The aims and objectives of this service are: firstly, to provide a sexual health outreach service to public sex environments (PSE), where site users commonly include men who have sex with men (MSM), and at other venues and events where people are more vulnerable or at risk of sexual ill health. Secondly, to reduce 'risky' sexual behaviours and finally, to provide sexual health information which increases the awareness of HIV, other sexually transmitted infections and routes of transmission and treatments available, whilst encouraging the uptake of STI and HIV testing. This sexual health outreach service is offered free of charge to service users and is limited by the funding to MSM at PSE sites and at other venues and events where people are more vulnerable or at risk of sexual ill health within the county of Lincolnshire.

Having multiple sexual partners is common amongst MSM. Yet many men engaging in casual sex still do not use condoms consistently. Our sexual health outreach team encourage the men on PSE sites to always use condoms during sexual activity. Positive Health (Lincolnshire) understand that delivering sexual health information is changing and it is acceptable to deliver information to MSM via social media apps and Facebook posts, we have found that receiving non-judgmental, non-clinical, sexual health information whilst browsing social media increases awareness of risk-taking behaviours and have had MSM contact us for information on our Insti. HIV testing sessions, information regarding Prep, Pep, STI'S and the request for condoms via the post have increased year on year.

The SHOHPS sexual health outreach service is for the provision of 250 outreach sessions per annum to include 12 Point of Care Testing Sessions in Lincolnshire and to physically visit the 12 busier Public Sex Environments (PSE sites) in Lincolnshire, whilst monitoring the other sites via social media. The team made 338 PSE site visits in Lincolnshire where 1770 MSM were present on the sites, 54% of the MSM present on site engaged with the team, and 32% of the MSM present on site were new contacts. 100% of MSM on PSE sites in Lincolnshire stated the reason for visiting was seeking sex. Over 3500 condom packs were distributed amongst the users on site.

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TRUSTEES' REPORT (CONTINUED)
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Objectives and activities (continued)

The sexual health outreach service and Point of Care Testing service for Northern Lincolnshire area offer sexual health information, advice, signposting, and resources to men who have sex with men. The sexual health outreach service is provided for 18 hours each week, to include, 4 hours travel and 14 hours direct outreach work on public sex environments (PSE) in the Northern Lincolnshire area. The sexual health outreach work of the charity provides support to men who have sex with men who are vulnerable to poor sexual health. The Point of Care Testing service is provided 2 times a month, one session delivered at Open-door in Grimsby and one session delivered at Anvil House in Scunthorpe. The services are offered free of charge to service users.

The Outreach team carried out a total of 229 site visits in the Northern Lincolnshire area. The team reported 636 MSM on sites during our visits, they were able to make contact with 51% of the MSM using the sites.

Condoms remain the most effective way to prevent HIV and other STI's, this year our sexual health Outreach team have increased their online presence to ensure that service users are able to get access to free condoms, resources and information on PrEP, Pep, and Insti. HIV testing. Reaching over 9278 people with their online presence.

Point of Care Inst HIV/Syphilis Testing

During our monthly drop-in testing sessions in Lincoln and our extra week of HIV testing during National HIV testing week, we carried out a total of 99 Insti. HIV/Syphilis tests during the year.

As part of our contract with HCRG in Northern Lincolnshire, during our monthly testing sessions we carried out 30 Insti. HIV testing sessions at 2 sites. All attendees received non-reactive results and some of the attendees now visit the sessions for regular HIV/Syphilis testing as they prefer a non-clinical setting and do not use sexual health services.

Community HIV testing services are a proven tool in reaching people who are not accessing traditional health services, improving access to HIV testing and avoiding late HIV diagnosis. The outreach and social care teams took part in the mobile insti Point of Care Project, taking a mobile unit to PSE sites within the County of Lincolnshire and Northern Lincolnshire to promote condom distribution, promote PrEP, raise awareness of HIV, Monkeypox and other Sexually transmitted infections, and to increase the up-take HIV insti Point of Care testing on PSE sites. The team visited 8 sites throughout the county of Lincolnshire and 3 sites in Northern Lincolnshire. 46 MSM had an Insti. HIV / Syphilis test- 1 person received a reactive result and 2 received a reactive syphilis result. All were provided with relevant, up to date HIV and sexual health information and were given emotional support by our experienced social care team, the men were booked in with their local sexual health services for follow up tests and treatment.

The majority attendees stated they were aware of the importance of HIV testing to reduce the onward transmission but stated that without the mobile testing unit on site at the time they were on site, they did not feel confident to engage in HIV testing within a sexual health clinic, the main reasons reported, was the fear of being recognised and the stigma surrounding visiting a sexual health clinic.

During the year a peer-to-peer support group was run entitled "Let's talk about chem sex". The aim was to allow a safe place for men involved in chem sex, to discuss the issues related to it, safer sex practices and to offer mutual support. The group was run for a trial period of 12 weeks and had one attendee who came to four of the meetings. In addition to this, online contact was made with a further three people and support was offered for a variety of issues. After the trial period was over, it was decided to continue the group but with a wider remit of sexual health in general.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

Sexual Health Promotion/Training and HIV Prevention Services

The aims and objectives of the services are to promote positive sexual health and wellbeing to; raise awareness of HIV and STI's; reduce stigma; encourage the uptake of testing; signpost to sexual health services, through events, and the provision of 210 free to establishment training workshops/courses.

Sexual Health Promotion Events

We have continued to promote sexual health online events including: Sexual Health week, Mental Health Awareness, Cervical Cancer Awareness, Men's Health Week, World Aids Day, National HIV Testing week, PrEP and Pep, Pride month, along with relevant Public Health England updates.

The team attended Pride in Lincoln City Centre. They also attended Freshers events at local colleges and universities.

The sexual health outreach team were invited to attend the LGBTQ+ groups in Scunthorpe and Lincoln and a local holiday destination where men who have sex with men meet.

Sexual Health Promotion/Training

During the year, the sexual health trainers delivered 209 workshops free of charge reaching over 7600 young people. The workshops were offered free to all primary and secondary schools/ organisations and youth groups within the county of Lincolnshire, to ensure all young people are equipped to make safe, informed and healthy choices as they progress through adult life. Our free to provider workshops now include:

Sexual Transmitted Infections (STIs)
HIV/AIDS Awareness
Understanding the realities of sexual relationships
Relationships, sex, consent
Risky Behaviour
Introduction to Positive Relationships
Puberty

In addition to the free to provider workshops listed, the team also delivered an additional 162 workshops to young people in Lincolnshire. These workshop sessions are subsidised by the charity and are offered at a charge to schools/organisations at £60.00 per group or class. While these sessions are not a requirement of the SHOHPS contract, it is important to acknowledge that an over 10,000 young people in the county received sexual health information to raise their awareness of HIV and STI's, risky behaviour, consent, and the means to protect their sexual wellbeing, and avoid unplanned pregnancies.

All the sessions provided by Positive Health (Lincolnshire) are delivered in a safe non-judgemental, factual way and allow scope for the participants to ask questions within a safe environment.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

HIV Support Services

Our objectives and funding limit the service we provide to people with HIV and their carers resident in the county or accessing sexual health services in Lincolnshire. The integrated health and social care related support is free to clients, who need to provide proof of diagnosis to access the service. Support is prioritised by the assessed needs of clients and mutually agreed support plans to focus the services in promoting independence and supporting clients to make the most of their economic and social potential. People living with, affected by or at risk of HIV come from diverse communities including their protected characteristic, location, and experience. We are committed to meeting the needs of everyone living with HIV in Lincolnshire. We received 19 new referrals during the year.

The Social Care Team understand the challenge to optimise the quality of life for those living with HIV, to support their health outcomes and reduce the chances of onward transmission. We have established a positive, mutually beneficial, working partnerships with the HIV consultants within the county. Working together, in a respectful, open, and honest way, sharing joint expertise and experiences, to ensure that people living with HIV receive effective treatment and high-quality social care services within our local community.

With effective treatment and care people living with HIV are growing older, the Social Care team have taken the time to understand the obstacles facing the older client group and have worked in partnerships with organisations to support and ensure our older clients face no barriers in accessing the relevant services needed to them.

Dept of Health and Social Care

Life expectancy of people living with HIV is now that of the general population. People diagnosed with HIV can expect to receive HIV care that is world class, free and open access.

Client Feedback

"I am contacting you to say thank you for all the support I have been given. My Social Care worker has been great supporting me and dealing with the problems I face. Without your organisations support I would struggle to cope".

"My Social Care worker guides me through all that I need to do. They offer advice and structure everything I need to do. Always professional and treats me with respect and listens to my concerns".

"Today I have received a huge milestone in my life. When I reflect, I would not have made it to this day without you, my family are not around, you have supported me and been with me throughout my health journey. Thank you all for your caring support".

"Thank you all for the continuing support, I don't know how we would manage without you in our lives".

"Thank you for bringing my family together, I am so happy, thank you for always being there".

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

Case Studies :

Positive Health (Lincolnshire) have been supporting a couple for many years, both are our clients, and both have individual and joint support.

One of them have always worked, however the other has suffered with many physical and mental health issues recently, their health has deteriorated more recent, and their needs have increased. Due to work commitments their partner has been unable to fulfil these care needs and external care would cost them.

The client who works has investigated becoming a full-time carer in the past; however, this would need a full reassessment of benefits and the cared for client was very anxious about and mix up with their benefits so was very reluctant to do this.

At the end of 2023 some employees where they worked were offered voluntary redundancy, therefore the working client investigated this and came to us for help and guidance through the process.

The social care team assessed the situation and albeit complicated, found it was possible with minimal change. The Client made the decision to take the voluntary redundancy.

The team started the process to sort the welfare benefits:- carers allowance, then universal credit for both parties, inform ESA that a Universal Credit (UC) application would be made, and then provide all requested information. The UC application was complex as it was a joint application and as one of them were already in receipt of welfare benefits it was vital not to have that mixed up with the new application.

Once this was all processed, an application for help with their rent was made and a separate council tax support application was made.

Throughout this complicated process, the team gave lots of support and reassurance to both clients, as both were anxious throughout the changes. Once everything was completed it was a case of waiting for replies and decisions.

The Outcome: UC was awarded, ESA was unchanged and ongoing, carers allowance was awarded. Full housing costs, rent and council tax were also awarded. With final figures in place, they were both very relieved to learn that they would be financially stable and that all care duties could be fulfilled, the cared for client felt so much more relaxed and settled knowing he would now have full time care.

Both parties stated they were extremely pleased and relieved with the outcome and were very thankful of the effort and work put in by the social care team and were very appreciative of the emotional support and reassurance given throughout the process.

At the beginning of 2023, client was privately renting a house in Lincoln. He lived alone but saw his brother regularly who helped him out and had a good relationship with. Client's son lives with his mother in Gainsborough. Due to a number of health issues including muscular pain and trapped nerves, client was unable to work which caused a lot of stress and made him depressed. This had an impact on his finances and his mental well-being. Client previously received support from us before moving away a couple of years ago. However, he had moved back to area and re-engaged with Positive health for support.

Due to not being able to work, we supported him to apply for universal credit by helping him to access the online application and to guide him through the process. We also attended his first appointment with the Job Centre to give him confidence on attending in the future. In addition to that, he applied for the limited capability to work component as he felt he was unfit to work and struggle to keep up with expectations for looking to work. Positive health supported his claim, communicated with his GP and HIV consultant, and ensured he had the correct

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FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

supporting letters and fit notes. We attended the zoom face to face assessment with him and prompted him when needed to support him. Unfortunately, he was refused the limited capability award and was instructed to attend Job 22 in Lincoln to look for suitable jobs. This caused a lot of distress, and his mental health was deteriorated. We accompanied client to a couple of these appointments to support him and to ensure he understood his commitments. During this time, he continued to get fit notes from the GP. We appealed against the DWP decision, but client got confused and didn't realise his appeal got refused. Positive health helped him re-apply for limited capability to work and he is now awaiting a response.

In April 2023, client received notice to leave his property from his landlord due to wanting to sell the house. Client was very upset with this and was concerned he would be homeless as he couldn't afford to pay more in rent and the cost of living has risen. We supported him by guiding him to apply for the housing register and assisted him to complete the process and ensuring he had the correct supporting documentation. He needed a lot of prompting and motivation to complete the tasks required. As time went by, tensions increased due to the landlord requesting he leaves ASAP and gave him an eviction letter. Positive Health supported 427 to apply to be put on the homeless register as he was at risk of becoming homeless. We liaised with the homeless team at the council and chased up anything which was needed to help getting him moved. This took a long time as client struggled to comply and the landlord not providing the evidence needed to move thing forward. In November 2023, after a lot of discussions and support, the client got offered a one-bedroom flat in Lincoln. At first, client hesitated due to the area but after we sat down and talked about it in depth, he decided it was the best to accept the offer. Client moved in the property in January 2024. We supported him with transferring all his benefits over and sorting out his housing benefit. He was in debt due to change of circumstances, but we arranged a payment plan with council regarding this. We helped him contact universal credit and PIP and changed his details.

During the above events and situations, client neglected his HIV care and not attend his appointments and at one stage stopped taking his HIV medication. We did encourage him to engage with the GU and attend appointments, but his engagement was hit and miss. Eventually, he agreed to go to the GU to see the consultant. After a few failed attempts, Positive Health arranged an appointment directly and supported him to go. He now is taking his medication and his CD4 is increasing, and his viral load remains undetectable.

The client is grateful with the support from Positive Health and the input we had. Without this, his mental health would deteriorate further, and his HIV would have got out of control if he didn't re-engage with his care. Also, he may have been made homeless if he didn't get any support. Client would have had difficulty coping by himself. It was vital that services communicated together to achieve the outcomes.

The Chris Cinclair Benevolent Fund

The fund adds value to the SHOHPS contract and is administered by the Trustees of the Charity. Applications for grants or loans are open to people with HIV living in the county who are experiencing financial crisis or hardship. During last year our benevolent fund and hardship fund helped to support 17 clients. The fund also pays for the services of an HIV experienced counsellor for clients; we have supported 4 clients to access this service. The counselling service is also available for staff and volunteers, no members of the team have accessed counselling services this year.

This year we have received donations from our supporters at the Scene, Rosebay, and a donation from a Drag Bingo event held, all donations and fundraising are paid into the Chris Cinclair account to support our Benevolent and Hardship Fund.

Our World Aids Day raffle raised monies for our Chris Cinclair Benevolent fund, and we thank everyone who donated prizes and everyone who bought tickets.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

Partnership Organisations

We recognise that Improving knowledge and understanding of HIV and sexual health to tackle stigma and discrimination in a large rural county, with a growing diverse population, requires commitment and partnership working from other organisations across Greater Lincolnshire. In such a vast area one organisation cannot deliver this alone. By embracing and acknowledging the expertise and experiences of other local organisations, ie : Substance Misuse, Homeless teams, Immigration Teams, mental health services and another local organisations, we can all gain an understanding of the needs of the hard to reach communities and work together to reduce the number of people diagnosed with HIV, reduce HIV Stigma and Discrimination.

By carrying out regular Strengths, Weakness, Opportunities and Threats (SWOT) analysis of our organisation, we understand our strengths and acknowledge our weaknesses and the need to work with other agencies and organisations. We have over many years identified and resourced many local agencies and organisations to work with. We have been successful in establishing and maintaining positive relationships with partner organisations by taking the time to understand each other's services and/or their services users.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. The Trustees agreed to retain a balance of £30,000 to support the Health Promotion and Training Department, and the new post of Positive Health Assistant for 21 hours per week and the increase to the salary scale. The Trustees further agreed £20,000 to advertising and marketing during the year. A policy has been established whereby the unrestricted funds (not committed or invested in tangible fixed assets held by the charity) should be between one- and three-months operational costs at the start of the financial year to allow adequate cash flow. A contingency fund to continue service provision in the event of non-renewed service level agreements/contracts has been agreed at between one month plus 10% of operating costs, to be raised to a maximum of three months operating costs- one month's operating costs is currently in the working sum of £28,500. In order to ensure continuation of the Chris Cinclair benevolent fund for clients, the Trustees will designate funds with the aim of achieving a minimum reserve balance equal to the maximum grant/loan of £800 per client receiving social care support. The total of investments and cash in hand at the bank totals £289,186.77 to meet the requirements of the reserves policy. As the number of clients receiving support increases, so too does the amount needed to meet operating costs and satisfy the requirements of the reserves policy. Once again 2023/24 has seen an increase in the number of people the charity is being accessed by. The total reserves are minus £14,063.00-obviously, the more clients that access the service, the greater the divide, and the greater the need to ensure that reserves are reviewed.

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FOR THE YEAR ENDED 31 MARCH 2024

c. Material investments policy

Aside from retaining a prudent amount in reserves each year most of the Charity's funds are to be spent in the short term so there are few funds for long term investment. Having considered the options available the Trustees have decided to invest the small amount that it has available in a Barclays Business Direct Access Account to maximise interest but allow 10 days access. This amount (£31,613) currently forms part of the reserves; to be used to allow the organisation to continue operating should the charity become financially insecure.

d. Principal funding

The principal funding sources for the charity are from Lincolnshire County Council Public Health and HCRG. These contracts have enabled the organisation to look to the future with a sense of stability and security. Our contract with Lincolnshire County Council Public Health and our contract with HCRG came to end on 31st March 2024. The local authorities carried out a competitive tender exercise during 2023 and Positive Health (Lincolnshire) were awarded the new SHOHPSS contract for sexual health outreach in Greater Lincolnshire and Health Promotion and HIV Support services in Lincolnshire, the contract commences on 1st April 2024 and is for five years with an option to extend for a further two years.

We recognise that Positive Health (Lincolnshire) provides additional value to the outcomes of the contracts and non-contractual work, using our valuable Trustees who provide skills, knowledge, and expertise at no cost. They provide an important role in supporting the staff team and we would like to pay a special thanks to our chairman and the board of Trustees who gave over two hundred hours of their time to support the work of Positive Health (Lincolnshire). We welcomed a new Trustee to the board this year.

e. Financial Review

The Trustees and Chief Officer are in constant scrutiny of the service provision in meeting both the needs of the service users and clients whilst keeping the charity financially sustainable in a rapidly changing climate of funding.

The Trustees have ensured the financial stability of the organisation and believe Positive Health (Lincolnshire) has adequate financial resources for the next financial year to support the new SHOHPSS contract which commences on 1st April 24.

With funding support received this year from our commissioners in Lincolnshire County Council, we have been able to continue to employ an additional part time member of staff in our social care team. As always, we have continued to encourage staff and client/service user feedback to help direct our future service provision.

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TRUSTEES' REPORT (CONTINUED)
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Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee, incorporated on 9 March 2001 and registered as a charity on 14 April 2002. 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. In the event of the company being wound up members are required to contribute an amount not exceeding £10. Prior to our incorporation in March 2001 the organisation was known as LAVG (Lincolnshire HIV & AIDS Voluntary Group). The organisation had originally been formed in 1985 and received charitable status in 1995. In 2000 the members agreed to form a company limited by guarantee and requested that we took the opportunity to change the charity name to one, which offered more confidentiality to our clientele and better reflected the work we are involved in. As a result, Positive Health was chosen. A student, following a competition at a local school, designed our logo. LAVG was formally dissolved on 1st July 2002 with all assets being transferred to Positive Health (Lincolnshire). In 2000 we purchased our current headquarters, which were completely remodelled and refurbished in 2003 to enable us to better meet the needs of our clientele.

b. Methods of appointment or election of Trustees

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as 'Trustees'. Under the requirements of the Memorandum and the Articles of Association the Trustees are elected to serve at the annual general meeting, one third of the Trustees are required to retire each year and submit themselves for re-election if they desire.

Due to the nature of much of the charity's work, relating to the support of those who are HIV+ or who are at risk of being so the Trustees seek to ensure that their group is diverse and contains Trustees who have a background that reflects both knowledge of and empathy for the aforementioned group.

The Trustees together bring a diverse range of skills and knowledge, and in the event of particular skills being lost due to retirements individuals are approached to offer themselves for election to the Trustees.

All Trustees give their time voluntarily and received no benefits from the charity.

c. Organisational structure and decision-making policies

Positive Health has a minimum of three Trustees, and a maximum of seven. The Trustees meet bi-monthly and are responsible for the strategic direction and policy of the charity. At present there are five Trustees. The Chief Officer also attends Trustee meetings but have no voting rights. The Trustees do not involve themselves in the day to day running of the organisation; this is delegated to the Chief Officer and Senior Management team via the formal scheme of delegation. The Chief Officer is responsible for ensuring that Positive Health delivers the services specified and the key performance indicators are met. The Chief Officer is also responsible for the individual supervision of the staff team to ensure that they are meeting the requirements of their roles and that they are able to access relevant CPD opportunities.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

Prior to taking up his appointment as Chair, Mr C White attended a detailed training course for Chairpersons provided by the Lincoln Volunteer Bureau. All new Trustees have an induction programme and are invited to spend time in the office to familiarise themselves with the work of all the departments. In addition, each Trustee is encouraged to take an interest in one aspect of the work of Positive Health. All new Trustees are briefed on our Memorandum and Articles of Association. They also receive the Charity Commission information on the responsibilities of Trustees.

e. Related party relationships

The work of Positive Health reflects both National and Local strategy in relation to HIV services. Positive Health works alongside Lincolnshire County Council Public Health, Social Services, Lincolnshire Sexual Health Services, The Police, Schools, Colleges, Housing Associations, Virgin Care Limited and local Councils. In addition, we belong to a variety of multi-agency groups.

Complaints

We did not receive any complaints during the last year.

f. Financial risk management

The Trustees have conducted regular reviews of the major risks to which the charity is exposed. A risk register has been established and is up-dated at least annually. Where appropriate, systems or procedures have been established to mitigate these identified risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to both the office premises and when staff and volunteers work away from our office base.

Plans for future periods

Following a competitive tender exercise by Lincolnshire County Council, North East Lincolnshire Council and North Lincolnshire council, Positive Health (Lincolnshire) are the successful provider for the new Sexual Health Outreach, HIV Prevention and Support Services (SHOHPSS) from 1st April 2024. The new contract is for five years with an option to extend the contract for a further two years. Positive Health (Lincolnshire) will deliver Sexual Health Outreach in Lincolnshire, North East and North Lincolnshire as part of the new SHOHPSS contract.

Positive Health (Lincolnshire) are prepared for the challenge of the new service specification for the Sexual Health Outreach, HIV Prevention and Support Services. The team are working with the SHOHPSS Contract Manager to mobilise the service on 1st April 2024. We are committed to working toward the HIV Action Plan "Towards Zero" working in partnership with the local authorities, local sexual health services and other partners to support preventative interventions around the core themes: Prevent, Test, Treat, Retain.

The Trustees have made the decision to continue invest in supporting the staff team to have access to training courses during the next financial year thus ensuring they all have the knowledge, skills and personal development opportunities available to them. The Trustees continue to be committed to ensuring that the Positive Health (Lincolnshire) salary scale is kept attractive in order to provide continuity of services, retain the expertise within the team and to recognise the commitment, dedication and support the team have continued to show.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

Plans for future periods (continued)

Although the school's education and training programme is not included within the funding of the new SHOHPS specification, the Trustees are dedicated to continuing with the programme delivered to young people, to enhance and meet the PREVENT objective of the new SHOHPS services specification.

Statement of Trustees' responsibilities

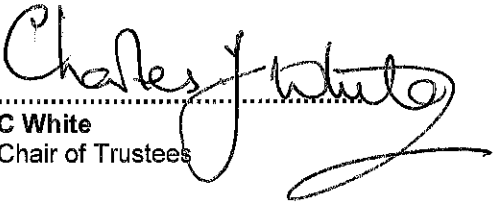
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 18 May 2024 and signed on their behalf by:


.....
C White
Chair of Trustees

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of Positive Health (Lincolnshire) ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:



Dated: 07/06/2024

Linda Lord FCA BSc TEP

Streets LLP

Tower House, Lucy Tower Street, Lincoln, LN1 1XW

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	-	5,535	5,535	3,707
Charitable activities	4	254,561	17,790	272,351	253,713
Investments	5	-	641	641	549
Total income		254,561	23,966	278,527	257,969
Expenditure on:					
Raising funds		-	383	383	383
Charitable activities	6	280,151	28,933	309,084	252,217
Total expenditure		280,151	29,316	309,467	252,600
Net (expenditure)/income		(25,590)	(5,350)	(30,940)	5,369
Transfers between funds	14	25,590	(25,590)	-	-
Net movement in funds		-	(30,940)	(30,940)	5,369
Reconciliation of funds:					
Total funds brought forward		-	378,234	378,234	372,865
Net movement in funds		-	(30,940)	(30,940)	5,369
Total funds carried forward		-	347,294	347,294	378,234

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 31 form part of these financial statements.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04176976

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	59,819	63,750
		<u>59,819</u>	<u>63,750</u>
Current assets			
Debtors	12	9,876	12,818
Cash at bank and in hand		289,186	307,736
		<u>299,062</u>	<u>320,554</u>
Creditors: amounts falling due within one year	13	(11,587)	(6,070)
Net current assets		<u>287,475</u>	<u>314,484</u>
Total net assets		<u><u>347,294</u></u>	<u><u>378,234</u></u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04176976

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	347,294	378,234
Total funds		<u>347,294</u>	<u>378,234</u>

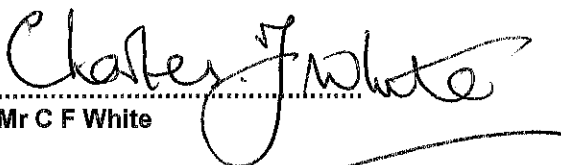
The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 18 May 2024 and signed on their behalf by:


Mr C F White

The notes on pages 19 to 31 form part of these financial statements.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

As set out in the Trustee's report, Positive Health (Lincolnshire) is an unincorporated registered charity registered in England and Wales. The principal office of the charity is 25 Newland, Lincoln, LN1 1XP.

The principal objective of the charity is included in the trustees report. The financial statements are prepared in sterling, which is the functional currency of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Health (Lincolnshire) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 2% per annum straight line
Office equipment	- 20% per annum reducing balance

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and 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.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

The company 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.

2.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Government grants	3,853	3,853	3,707
Similar incoming resources	1,682	1,682	-
Total 2024	5,535	5,535	3,707
<i>Total 2023</i>	<i>3,707</i>	<i>3,707</i>	

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from charitable activities - Social Care	113,152	-	113,152	103,128
Income from charitable activities - Outreach	84,833	-	84,833	79,941
Income from charitable activities - Training/Education	56,576	17,790	74,366	70,644
Total 2024	254,561	17,790	272,351	253,713
<i>Total 2023</i>	<i>234,633</i>	<i>19,080</i>	<i>253,713</i>	

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	641	641	549
<i>Total 2023</i>	549	549	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Social Care	117,491	12,889	130,380	114,135
Outreach	84,796	641	85,437	83,455
Training/Education	77,864	15,403	93,267	54,627
Total 2024	280,151	28,933	309,084	252,217
<i>Total 2023</i>	243,490	8,727	252,217	

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Total funds 2024 £	Total funds 2023 £
Social Care	130,380	130,380	114,135
Outreach	85,437	85,437	83,455
Training/Education	93,267	93,267	54,627
Total 2024	309,084	309,084	252,217
<i>Total 2023</i>	<i>252,217</i>	<i>252,217</i>	

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,500 (2023 - £2,500).

9. Staff costs

	2024 £	2023 £
Wages and salaries	187,173	173,340
Social security costs	9,669	7,745
Contribution to defined contribution pension schemes	4,772	4,015
	201,614	185,100

The average number of persons employed by the company during the year was as follows:

	2024 No.	2023 No.
Social Care	2	3
Outreach	3	3
Health Promotion & training	3	3
Administrative	2	2
	10	11

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The aggregate amount of remuneration and benefits paid to 2 members of key management personnel during the year (including employer's national insurance contributions) was £85,975 (2023: £73,373).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £).

11. Tangible fixed assets

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 April 2023	95,127	47,551	142,678
Additions	-	3,162	3,162
Disposals	-	(26,616)	(26,616)
At 31 March 2024	<u>95,127</u>	<u>24,097</u>	<u>119,224</u>
Depreciation			
At 1 April 2023	39,381	39,547	78,928
Charge for the year	1,903	1,431	3,334
On disposals	-	(22,857)	(22,857)
At 31 March 2024	<u>41,284</u>	<u>18,121</u>	<u>59,405</u>
Net book value			
At 31 March 2024	<u>53,843</u>	<u>5,976</u>	<u>59,819</u>
At 31 March 2023	<u>55,746</u>	<u>8,004</u>	<u>63,750</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	4,906	2,936
Other debtors	1,987	1,190
Prepayments and accrued income	2,983	8,692
	<u>9,876</u>	<u>12,818</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	1,200	101
Other taxation and social security	3,703	3,136
Other creditors	3,876	25
Accruals and deferred income	2,808	2,808
	11,587	6,070

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Chris Cinclair Fund	25,120	3,853	(11,587)	-	17,386
Training, Education and Health Promotion	10,000	17,790	(10,000)	12,210	30,000
Property Fund	55,746	-	(1,903)	-	53,843
Marketing fund	5,000	-	(5,000)	20,000	20,000
Staff Overtime	21,500	-	-	(21,500)	-
	<u>117,366</u>	<u>21,643</u>	<u>(28,490)</u>	<u>10,710</u>	<u>121,229</u>
General funds					
General Funds	260,868	2,323	(826)	(36,300)	226,065
	<u>260,868</u>	<u>2,323</u>	<u>(826)</u>	<u>(36,300)</u>	<u>226,065</u>
Total Unrestricted funds	<u>378,234</u>	<u>23,966</u>	<u>(29,316)</u>	<u>(25,590)</u>	<u>347,294</u>
Restricted funds					
Training, Education and Health Promotion	-	56,576	(78,063)	21,487	-
Social Care	-	113,152	(115,674)	2,522	-
Outreach	-	84,833	(86,414)	1,581	-
	<u>-</u>	<u>254,561</u>	<u>(280,151)</u>	<u>25,590</u>	<u>-</u>
Total of funds	<u>378,234</u>	<u>278,527</u>	<u>(309,467)</u>	<u>-</u>	<u>347,294</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
Designated funds					
Chris Cinclair Fund	30,967	-	(5,847)	-	25,120
Training, Education and Health Promotion	10,000	19,080	-	(19,080)	10,000
Property Fund	57,649	-	(1,903)	-	55,746
Marketing fund	5,000	-	-	-	5,000
Office Fund	10,000	-	-	(10,000)	-
Staff Overtime	8,000	-	-	(8,000)	-
Sexual Health and Promotion Training Officer	-	-	-	21,500	21,500
	<u>121,616</u>	<u>19,080</u>	<u>(7,750)</u>	<u>(15,580)</u>	<u>117,366</u>
General funds					
General Funds	251,249	4,256	(1,360)	6,723	260,868
Total Unrestricted funds	<u>372,865</u>	<u>23,336</u>	<u>(9,110)</u>	<u>(8,857)</u>	<u>378,234</u>
Restricted funds					
Training, Education and Health Promotion	-	51,564	(54,627)	3,063	-
Social Care	-	103,128	(105,791)	2,663	-
Outreach	-	79,941	(83,072)	3,131	-
	<u>-</u>	<u>234,633</u>	<u>(243,490)</u>	<u>8,857</u>	<u>-</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. Statement of funds (continued)

DESIGNATED FUNDS:

Chris Cinclair Fund: - This fund relates to unrestricted funds which have been set aside by the trustees for client care in the form of loans and grants. These funds are held in separate bank accounts and in the investment with Barclays bank. Income to the Chris Cinclair fund is generated through donations and fundraising.

Training, Education & Health Promotion: -This fund relates to unrestricted funds which have been set aside by the trustees to meet the employment associated costs of education training workers where not currently funded from other sources. A reserve of £30,000 at the year end is considered adequate for the charity's needs.

Property Reserve: - The Trustees have decided to show a separate Property Reserve which represents the written down value of the charity's freehold property.

Marketing: - The Trustees decided that a balance of £20,000 should be designated for forthcoming charity marketing.

UNRESTRICTED FUNDS:

Unrestricted fund: - This represents the charity's general funds free to be spent in line with charitable objectives.

RESTRICTED FUNDS:

Outreach Contract: - Providing a service in North East Lincs, North Lincolnshire and Lincolnshire.

Training, Education & Health Promotion: Providing a service in North East Lincs, North Lincolnshire and Lincolnshire.

Social Care: - Lincolnshire County Council: - Providing support for people infected or affected by HIV.

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	59,819	59,819
Current assets	299,062	299,062
Creditors due within one year	(11,587)	(11,587)
Total	347,294	347,294

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	63,750	63,750
Current assets	320,554	320,554
Creditors due within one year	(6,070)	(6,070)
Total	<u><u>378,234</u></u>	<u><u>378,234</u></u>

16. Related party transactions

No related party transactions as are required to be disclosed under SORP 2015 were undertaken in the year.

Accounts

Registered number: 04176976
Charity number: 1091677

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

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POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	Mr C F White, Chair Ms P J Calder Mr J Winmill, Treasurer Mr C F Hinton, Vice Chair Ms M Laurence
Company registered number	04176976
Charity registered number	1091677
Registered office	25 Newland Lincoln LN1 1XP
Company secretary	Mr J Winmill
Chief executive officer	J Burgwin
Independent examiner	Linda Lord FCA BSc TEP Streets LLP Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	National Westminster Bank 225 High Street Lincoln

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the company for the year from 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Positive Health's objects and principal activities relate to the following statement, which is taken from our Memorandum of Articles of Association:

'The relief of poverty, sickness and social exclusion of persons living with and vulnerable to HIV/AIDS, and related infections, substance misuse and poor sexual health. To engage in any charitable activities which may lessen the suffering of such persons, their families, friends and carers.'

In furtherance of our objectives but not otherwise the charity may exercise the following powers:

'To target the public with information on sexual health, HIV and other STI's, through relevant campaigns and awareness events, to provide information or support around those issues to people living in Lincolnshire'

and

'To use appropriate methods to educate and inform the general public and specific target groups on the subjects of HIV/AIDS, HEP B & C, Sexual Health and the wider aims of Positive Health (Lincolnshire)'

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

b. Strategies for achieving objectives

Our main objectives and activities for the year continued to focus on the support for our clients, enabling people living with HIV and their carers to gain the skills, knowledge and resources to overcome the social and economic disadvantages associated with the poor health and stigma of HIV, and the prevention of further infection via our health promotion/training and sexual health outreach work, to increase individual and collective knowledge of sexual health to reduce the incidence of HIV and other sexually transmitted infections within the county of Lincolnshire. We continued to offer our Point of Care Testing sessions in Lincolnshire and our commissioned Point of Care Testing sessions in Northern Lincolnshire. We have increased our social media presence with our Facebook Page and our presence on Grindr.

In addition to the work of our salaried staff the Trustees would also like to acknowledge the work of our volunteers, who give freely of their time and without whom our work would not be as effective as we would wish it to be.

We review our aims, objectives and activities each year, to look at the achievements of each key activity in the previous 12 months to ensure beneficial outcomes for our target groups. We have referred to the Charity Commission's guidance on public benefit when reviewing or planning future activities, and always consider how planned activities will contribute to the charity's objectives.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

c. Achievements and Performance

Sexual Health Outreach HIV Prevention and Support Service (SHOHPS)

The SHOHPS contract is funded by Lincolnshire County Council Public Health Division. The contract was awarded in 2016 for 5 years plus 1 year plus 1 year, the contract has been extended a further year from April 2023 to March 2024, during which time the service will be going through the re-procurement process.

Sexual Health Outreach Service

The World Health Organization (WHO) defines sexual health as a state of physical, emotional, mental and social wellbeing in relation to sexuality – it is not just the absence of disease, dysfunction or infirmity. Sexual health requires a positive and respectful approach to sexuality and sexual relationships, as well as the possibility of having pleasurable and safe sexual experiences, free of coercion, discrimination, and violence.

Access to conventional HIV and sexually transmitted infections advice, testing and treatment can be difficult for some groups, and these are often the ones who are often most at risk. Positive Health (Lincolnshire) Sexual Health Outreach services are designed to break down barriers to talking about maintaining a good sexual health, STI and HIV testing and treatments by taking services out to the communities at risk.

The aims and objectives of this service are: firstly, to provide a sexual health outreach service to public sex environments (PSE), where site users commonly include men who have sex with men (MSM), and at other venues and events where people are more vulnerable or at risk of sexual ill health. Secondly, to reduce 'risky' sexual behaviours and finally, to provide sexual health information which increases the awareness of HIV, other sexually transmitted infections and routes of transmission and treatments available, whilst encouraging the uptake of STI and HIV testing. This sexual health outreach service is offered free of charge to service users and is limited by the funding to MSM at PSE sites and at other venues and events where people are more vulnerable or at risk of sexual ill health within the county of Lincolnshire.

Historically, Public Sex Environments (PSE sites) can include woods, car parks, parks, beaches, toilets and local beauty spots. In our experience of working with men who have sex with men (MSM) shows they often prefer the anonymity of sex where there's little risk of being identified and they don't need to talk. Having multiple sexual partners is common amongst MSM. Yet many men engaging in casual sex still do not use condoms consistently. Our sexual health outreach team encourage the men on PSE sites to always use condoms during sexual activity. Positive Health (Lincolnshire) understand that delivering sexual health information is changing and it is acceptable to deliver information to MSM via social media apps and Facebook posts, we have found that receiving non-judgmental, non-clinical, sexual health information whilst browsing social media increases awareness of risk-taking behaviours, and have had MSM contact us for information on our Insti. HIV testing sessions and the request for condoms via the post have increases.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

The sexual health outreach service is for the provision of 250 outreach sessions per annum to include 12 Point of Care Testing Sessions in Lincolnshire and to physically visit the 12 busiest Public Sex Environments (PSE sites) in Lincolnshire, whilst monitoring the other sites via social media. The team made 334 PSE site visits in Lincolnshire where 1427 MSM were present on the sites, 52% of the MSM present on site engaged with the team, and 33% of the MSM present on site were new contacts. 955 of MSM on PSE sites in Lincolnshire stated the reason for visiting was seeking sex. Over 3000 condom packs were distributed.

Condoms remain the most effective way to prevent HIV and other STI's, this year our sexual health Outreach team have increased their online presence to ensure that service users are able to get condoms, resources and information on PrEP, Pep, and Insti. HIV testing sent out via the post.

The sexual health outreach service and Point of Care Testing services are commissioned by HCRG for Northern Lincolnshire area and offer sexual health information, advice, signposting, and resources to men who have sex with men. The sexual health outreach service is provided for 18 hours each week, to include, 4 hours travel and 14 hours direct outreach work on public sex environments (PSE) in the Northern Lincolnshire area. The sexual health outreach work of the charity provides support to men who have sex with men who are vulnerable to poor sexual health. The Point of Care Testing service is provided 2 twice a month, one session delivered at Open-door in Grimsby and one session delivered at Anvil House in Scunthorpe. The services are offered free of charge to service users. The contract commenced on 1st December 2017 and was awarded for 3 years with an option to extend yearly for the following 4 years.

As part of the sexual health outreach contract with HCRG, we carried out a total of 216 site visits in the area. The team report 567 MSM on sites during our visits, they were able to make contact with 40% of the MSM using the sites.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Point of Care Inst HIV/Syphilis Testing

During our monthly drop-in testing sessions in Lincoln and our extra week of HIV testing during National HIV testing week, we carried out a total of 70 Inst. HIV/Syphilis tests during the year. One attendee received a re-active test for HIV and another attendee received a reactive result for syphilis, both were supported with advice and booked into Lincolnshire Integrated Sexual Health Services for further tests and treatment.

The outreach and social care teams took part in a mobile Point of Care Project, taking a mobile unit to PSE sites within the County of Lincolnshire, to promote the condom distribution, promote PreP, raise awareness of HIV, Monkeypox and other Sexually transmitted infections, and to increase the up-take Point of Care testing on PSE sites. We visited 8 sites throughout the county. 26 MSM had an Insti. HIV / Syphilis test- 25 received a non-reactive HIV result, however, 1 received a reactive test result and received support from our social care team.

The team were contacted by a local housing organisation to carry out Insti. HIV tests to their service users. We visited 3 venues: Boston, Holbeach and Spalding. 7 service users engaged for HIV/Syphilis testing, all of whom received a non-reactive test result for both HIV/Syphilis.

In Northern Lincolnshire, as added value to the contract we have with HCRG, The outreach and social care teams took the mobile unit to PSE users in Grimsby and Scunthorpe, all 5 PSE users engaging received a non-reactive HIV/Syphilis result, discussions were had around risk taking behaviours, sexual health information was provided along with condoms, all the attendees advised they did not attend sexual health services for HIV or STI screening

As part of our contract with HCRG in Northern Lincolnshire, during our monthly testing sessions we carried out 20 Insti. HIV testing sessions at 3 sites. All attendees received non-reactive results and some of the attendees now visit the sessions for regular HIV/Syphilis testing as they prefer a non-clinical setting and do not use sexual health services.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Sexual Health Promotion/Training and HIV Prevention Services

The aims and objectives of the services are to promote positive sexual health and wellbeing, to raise awareness of HIV, STI's, reduce stigma, encourage the uptake of testing and sign post to sexual health services, through events, and the provision of 210 free to establishment training workshops/courses.

Sexual Health Promotion Events.

We have continued to promote sexual health online events including: Sexual Health week, Mental Health Awareness, Cervical Cancer Awareness, Men's Health Week, World Aids Day, National HIV Testing week, PrEP and Pep, Pride month, along with Public Health England updates on Monkeypox.

The team attended Pride events in Cleethorpes, Mablethorpe, and Lincoln City Centre. They also attended events at Riseholme College and the Priory City School, Freshers Fayres at Lincoln University and Grimsby Institute.

A visit by our local MP, Mr Karl McCartney, was hosted to showcase the work of Positive Health (Lincolnshire).

The team attended the TB screening event in Boston and were invited to speak at the Lincs Partnership NHS foundation Trust Lunch and Learn event.

The sexual health outreach team were invited to attend the LGBTQ+ groups in Scunthorpe and Lincoln.

Sexual Health Promotion/Training

During the year, the sexual health trainers delivered 219 workshops free of charge to 125 organisations/schools, reaching over 7500 young people. The workshops are offered free to all primary and secondary schools/organisations and youth groups within the county of Lincolnshire, to ensure all young people are equipped to make safe, informed and healthy choices as they progress through adult life. Our free to provider workshops now include:

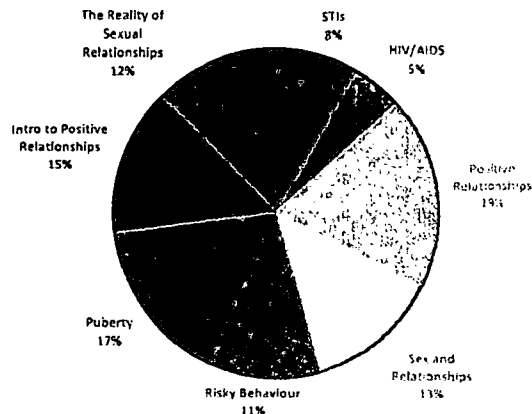
Sexual Transmitted Infections (STIs)
HIV/AIDS Awareness
Understanding the realities of sexual relationships
Relationships, sex, consent
Risky Behaviour
Introduction to Positive Relationships
Puberty

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Free to Provider Workshops



In addition to the free to provider workshops listed, the team also delivered an additional 339 workshops to 126 venues in Lincolnshire. These workshop sessions are subsidised by the charity and are offered at a charge to schools/organisations at £60.00 per group or class. While these sessions are not a requirement of the SHOHPS contract, it is important to acknowledge that an additional 9153 young people in the county received sexual health information to raise their awareness of HIV and STI's, risky behaviour, consent and the means to protect their sexual wellbeing, and avoid unplanned pregnancies.

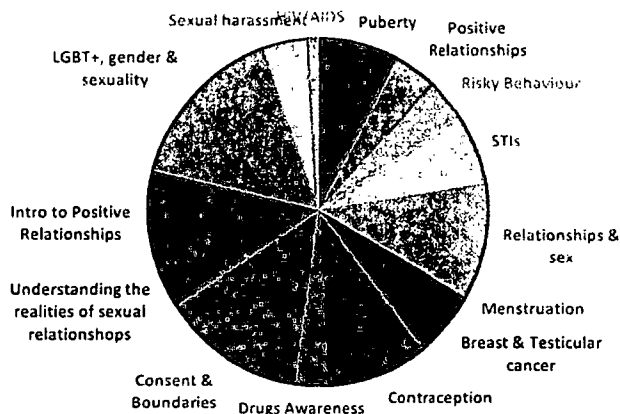
All the sessions provided by Positive Health (Lincolnshire) are delivered in a safe non-judgemental, factual way and allow scope for the participants to ask questions within a safe environment.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Paid For Workshops



We are proud of the feedback we receive from teachers and pupils:

"Very informative, clear, friendly and fun and well delivered"

"I liked the fact it wasn't just based on consent for sex but everyday consent too, which helped the students understand"

"Very knowledgeable and engaging"

"Great engagement and interaction with age-appropriate content, delivered with sensitivity"

"The Trainer was enthusiastic, and the children were keen to listen and respond to her"

"Excellent presentation, the speaker was very knowledgeable and obviously experienced with young people"

HIV Support Services

Our objectives and funding limit the service we provide to people with HIV and their carers resident in the county or accessing sexual health services in Lincolnshire. The integrated health, social care and floating housing related support is free to clients, who need to provide proof of diagnosis to access the service. Support is prioritised by the assessed needs of clients and mutually agreed support plans to focus the services in promoting independence and supporting clients to make the most of their economic and social potential.

The aims and objectives are the provision of integrated health, social care and floating housing related support to people infected or affected by HIV/AIDS, which will affirm and enhance the dignity and integrity of the individuals' concerned whilst also considering the needs and views of carers. People living with, affected by or at risk of HIV come from diverse communities including their protected characteristic, location, and experience. Positive Health (Lincolnshire) are committed to meeting the needs of everyone with or affected by HIV who live in Lincolnshire.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

Service Users

Positive Health (Lincolnshire) received 22 new referrals during the year. The social care team are currently supporting 214 HIV positive clients, along with their carers, as at the end of the March 2023.

Service Provision

The client profile data shows that the service is accessed by a diverse range of people with a wide range of needs, from social, emotional, financial, health and sexual. The social care workers continue to provide a wide range of specialist support. The team deal with a vast range of issues and often support people with complex needs and/or dual diagnosis, working in partnership with colleagues from Social Services, Mental Health, Substance Misuse, TB Nursing team, Hep C Nursing Team, Framework, Housing, CAB, Immigration, solicitors, Maternity and Prison or Probation to provide effective support to the client.

Life expectancy of people living with HIV is now that of the general population. People diagnosed with HIV can expect to receive HIV care that is world class, free and open access. Dept of Health and Social Care

- "A huge thank you to the Positive Health team for everything, no amount of words can express how grateful I am for the never ending support you have shown to me and my family. I will always be grateful, God bless you for walking with me through my darkest hours, and with your support I can not wait to live the life that I deserve with all of my children"
- "Just want to say thank you so much for your kindness and support, I really appreciate all you do"
- "A long overdue note to say how much you have changed my life for the better, you picked me up when I was on my knees, gave me strength when I had none, and showed me light when all I could see was the dark"
- "I would like to say thank you for everything you have done for me, you have helped me and my family with everything, paperwork, appointments, finances, I do not know what I would do with your support"
- "You are always there when I need you most and I cannot thank you enough"

Case Study One

This client was healthy and well up until 2015 and was able to work full time until their health began to deteriorate. In 2016 after many tests, a diagnosis of HIV and pneumonia was received, the client was in shock and took a while to come to terms with their diagnosis. The client retired from work and commenced HIV treatment, the HIV treatment was successful, however they unfortunately did not fully recover from other health issues and were left with chronic COPD, brittle bones, sciatica, degenerative disc disease and low immunity.

With support from Positive Health (Lincolnshire)'s social care team the client was able to remain in their own home, and has had an OT assessment to enable adaptations to the property. The client has been awarded benefits and has a mobility scooter to help with isolation and enable them to get out and about.

The client has been hospitalised twice in the last year with blood clots in their legs, along with worsening COPD, they now have more mobility issues within the home. Positive Health (Lincolnshire) have made referrals and supported the process to have further adaptations to the home; outdoor handrails have been fitted, along with a suitable outdoor step, and a stairlift has been fitted. The client now feels safer in their own home and can live more independently.

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

The client has received a successful Chris Cinclair application to purchase a new freezer.

The client has stated they do not know how they would have managed without the support of Positive Health (Lincolnshire). The social care team continue to provide support with ongoing hospital appointments, understanding test results and medications, isolation, loneliness, emotional and financial support.

Case Study Two

This client was referred to us by the Lincolnshire Integrated Sexual Health services, the client was extremely emotional and depressed.

The client had arrived in the UK approximately 10 years prior to get married. The client had serious issues with their family in Africa and had suffered rape and sexual assault during their life. They were advised by the family to leave their child in Africa with the family until they were settled and married in the UK.

The client had another child whilst married and this child has learning difficulties. The marriage broke down due to domestic abuse and the client received support from Women's Aid to relocate to safety in Lincoln.

The client had continued to try to get their first child to the UK to live with them but unfortunately the family in Africa put many obstacles in the way, and finally advised the client that the child would be staying in Africa and would be subjected to FGM. The client was distraught and scared for the child and did not know where to turn for help. The client was desperate to get the child to the UK and after saving up money in 2021 an application was submitted to gain a visa for the child. The Home Office had a backlog of visa applications and the client was advised that the process would take much longer than normal.

During this process the client's mental health continued to deteriorate and they made an attempt on their life. The support from Positive Health (Lincolnshire) has helped the client with their mental health, housing issues, finances and supported them to apply for help and suitable schooling for their child with learning disabilities. The client has received support from our Chris Cinclair fund to have weekly access to a specialist HIV counsellor.

The child is now happily enrolled into a specialist school and is doing well.

Positive Health (Lincolnshire) contacted the Home Office, Human Rights Organisations, Legal Advice services and FGM Organisations to gain support for the visa application to be processed. Finally with intervention from our Local MP, the visa application was processed and in early December 2022 the client received news that the child in Africa could come to the UK to live with their family.

The client received financial support from the Chris Cinclair fund for the flight and health checks to allow the child to get to the UK.

The client was overwhelmed with emotion and felt at last her child would be safe.

After Christmas the flight was booked, and the child boarded the plane to be reunited with their family in the UK.

With continued support from the Social Care team the child is enrolled in secondary school and is enjoying life with their family in the UK.

The Client is 26 weeks pregnant and is continuing to receive support from the social care team, with their mental and physical health, housing applications, benefits, finances, school applications, HIV treatment, Maternity and social worker support.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

The client states they can not thank Positive Health (Lincolnshire) enough for the support and time invested in their health and family and feels that Positive Health (Lincolnshire) has made life worth living again.

Chris Cinclair Benevolent Fund

The fund adds value to the SHOHPS contract and is administered by the Trustees of the Charity. Applications for grants or loans are open to people with HIV living in the county who are experiencing financial crisis or hardship. During last year our hardship fund helped to support 25 clients. The fund also pays for the services of an HIV experienced counsellor for clients; we have supported 7 clients to access this service. The counselling service is also available for staff to access and 1 member of the team has accessed this service during the year.

Partnership Organisations

We continue to build strong working relationships with staff in the sexual health services in the county and those in neighbouring counties, as well as Lincolnshire county council, Public Health, Local MP, Social Services, Occupational Therapists, Social Workers, CAB, Mental Health Crisis Teams, Housing Associations, District and County Councils, We are with you, Framework, Edan, Lincolnshire Action Trust, Stay Safe Partnership, Lincolnshire Police, Community Safety Priority Team, TB Nursing team, Hep C Trust, Probation Services, GP Practices, Pharmacies and Maternity and Midwifery Services. This list is not exhaustive as we work with too many organisations to mention here.

Financial Review

This year working in partnership with our commissioners, we have again made changes to improve the way our sexual health outreach services are delivered offering more community based and Mobile HIV testing sessions. With funding support from our commissioners in Lincolnshire County Council, we have been able to continue to employ an additional part time member of staff in our social care team. As always, we have continued to encourage staff and client/service user feedback to help direct our future service provision.

Principal Funding Sources

The principal funding sources for the charity are from Lincolnshire County Council Public Health and HCRG. These contracts enable the organisation to look to the future with a sense of stability and security. Our contract with Lincolnshire County Council Public Health will come to end on 31st March 2023, we have agreed a contract extension until 31 March 2024. The re-procurement process for the contract held with Lincolnshire County Council should commence in June 2023, for a new contract to start on 1st April 2024. Positive Health (Lincolnshire) will be submitting a bid for the new services. Our contract with HCRG group (formerly Virgin Care Limited) has been extended for a further 12 months.

The Trustees and Chief Officer are in constant scrutiny of the service provision in meeting both the needs of the service users and clients whilst keeping the charity financially sustainable in a rapidly changing climate of funding.

The Trustees have ensured the financial stability of the organisation and believe Positive Health (Lincolnshire) has adequate financial resources for the next financial year during which we will be engaging with the re-procurement process of our current SHOHPS contract with Lincolnshire County Council.

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

We recognise that Positive Health (Lincolnshire) provides additional value to the outcomes of the contracts and non-contractual work, using our valuable Trustees who provide skills, knowledge, and expertise at no cost. They provide an important role in supporting the staff team and we would like to pay a special thanks to our chairman and the board of Trustees who gave over two hundred hours of their time to support the work of Positive Health (Lincolnshire).

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment in the current economic climate.

Reserves Policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The Trustees agreed to retain a balance of £15,000 to support the Heath Promotion and Training Department, £21,500 to support the much needed additional 30-hour post within the team, and £5,000 to advertising and marketing during the year. A policy has been established whereby the unrestricted funds (not committed or invested in tangible fixed assets held by the charity) should be between one and three months operational costs at the start of the financial year to allow adequate cash flow. A contingency fund to continue service provision in the event of non-renewed service level agreements/contracts has been agreed at between one month plus 10% of operating costs, to be raised to a maximum of three months operating costs- one month's operating costs is currently in the working sum of £28,850. In order to ensure continuation of the Chris Cincclair benevolent fund for clients, the Trustees will designate funds with the aim of achieving a minimum reserve balance equal to the maximum grant/loan of £500 per client receiving social care support. The total of investments and cash in hand at the bank totals £307,176 to meet the requirements of the reserves policy. As the number of clients receiving support increases, so too does the amount needed to meet operating costs and satisfy the requirements of the reserves policy. Once again 2022/23 has seen an increase in the number of people the charity is being accessed by. The total reserves are £14,031 -obviously, the more clients that access the service, the greater the divide, and the greater the need to ensure that reserves are reviewed. It is important to acknowledge this year that as our contract period comes to end in 2024, the charity maintains a healthy reserves as we head into the financial year 2023/2024 and beyond.

Plans for the Future

Positive Health (Lincolnshire) are prepared for the challenge of the re-commissioning of our current SHOHPS and HCRG contracts whilst continuing to deliver our services, and will continue to promote and signpost to sexual health services, PrEp, Pep and raise HIV awareness, and repeat the message that condoms remain the most effective way to prevent STI's.

The Trustees have made the decision to invest in supporting the staff team to have access to training courses during the next financial year thus ensuring they all have the knowledge, skills and personal development opportunities available to them. The Trustees continue to be committed to ensuring that our salary scale is updated and improved to recognise the expertise, commitment, dedication and support the team have continue to show.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Material investments policy

Aside from retaining a prudent amount in reserves each year most of the Charity's funds are to be spent in the short term so there are few funds for long term investment. Having considered the options available the Trustees have decided to invest the small amount that it has available in a Barclays Business Direct Access Account to maximise interest but allow 10 days access. This amount (£31,613) currently forms part of the reserves; to be used to allow the organisation to continue operating should the charity become financially insecure.

c. Principal funding

The principal funding sources for the charity are from Lincolnshire County Council Public Health and Virgin Care Limited. These contracts enable the organisation to look to the future with a sense of stability and security. Our contract with Lincolnshire County Council Public Health will come to end on 31st March 2023.

The Trustees and Chief Officer are in constant scrutiny of the service provision in meeting both the service users / clients' needs whilst keeping the charity financially sustainable in a rapidly changing climate of funding.

The Trustees have ensured the financial stability of the organisation and believe Positive Health (Lincolnshire) has adequate financial resources for the next financial year to be able to continue to build on our support services and invest in the future of the organisation.

We recognise that Positive Health (Lincolnshire) provides additional value to the outcomes of the contracts and non-contractual work, using our valuable Trustees who provide skills, knowledge, and expertise at no cost, they provide an important role in supporting the staff team and we would like to pay a special thanks to all our chairman and board of Trustees, who gave 276 hours of their time to support the work of Positive Health (Lincolnshire).

d. Financial Review

This year working in partnership with our commissioners, we have again made changes to improve the way our sexual health outreach services are delivered. With funding support from our commissioners in Lincolnshire we have been able to employ an additional part time member of staff in our social care team. As always, we have continued to encourage staff and client/service user feedback to help direct our future service provision.

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee, incorporated on 9 March 2001 and registered as a charity on 14 April 2002. 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. In the event of the company being wound up members are required to contribute an amount not exceeding £10. Prior to our incorporation in March 2001 the organisation was known as LAVG (Lincolnshire HIV & AIDS Voluntary Group) The organisation had originally been formed in 1985 and received charitable status in 1995. In 2000 the members agreed to form a company limited by guarantee and requested that we took the opportunity to change the charity name to one, which offered more confidentiality to our clientele and better reflected the work we are involved in. As a result, Positive Health was chosen. A student, following a competition at a local school, designed our logo. LAVG was formally dissolved on 1st July 2002 with all assets being transferred to Positive Health (Lincolnshire). In 2000 we purchased our current headquarters, which were completely remodelled and refurbished in 2003 to enable us to better meet the needs of our clientele.

b. Methods of appointment or election of Trustees

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as 'Trustees'. Under the requirements of the Memorandum and the Articles of Association the Trustees are elected to serve at the annual general meeting, one third of the Trustees are required to retire each year and submit themselves for re-election if they desire.

Ms P Calder and Mr C F White will retire by rotation and, being eligible, offer themselves for re-election.

Due to the nature of much of the charity's work, relating to the support of those who are HIV+ or who are at risk of being so the Trustees seek to ensure that their group is diverse and contains Trustees who have a background that reflects both knowledge of and empathy for the aforementioned group.

The Trustees together bring a diverse range of skills and knowledge, and in the event of particular skills being lost due to retirements individuals are approached to offer themselves for election to the Trustees.

All Trustees give their time voluntarily and received no benefits from the charity.

c. Organisational structure and decision-making policies

Positive Health has a minimum of three Trustees, and a maximum of seven. The Trustees meet bi-monthly and are responsible for the strategic direction and policy of the charity. At present there are five Trustees. The Chief Officer also attends Trustee meetings but have no voting rights. The Trustees do not involve themselves in the day to day running of the organisation; this is delegated to the Chief Officer and Senior Management team via the formal scheme of delegation. The Chief Officer is responsible for ensuring that Positive Health delivers the services specified and the key performance indicators are met. The Chief Officer is also responsible for the individual supervision of the staff team to ensure that they are meeting the requirements of their roles and that they are able to access relevant CPD opportunities.

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

Prior to taking up his appointment as Chair, Mr C White attended a detailed training course for Chairpersons provided by the Lincoln Volunteer Bureau. All new Trustees have an induction programme and are invited to spend time in the office to familiarise themselves with the work of all the departments. In addition, each Trustee is encouraged to take an interest in one aspect of the work of Positive Health. All new Trustees are briefed on our Memorandum and Articles of Association. They also receive the Charity Commission information on the responsibilities of Trustees.

e. Related party relationships

The work of Positive Health reflects both National and Local strategy in relation to HIV services. Positive Health works alongside Lincolnshire County Council Public Health, Social Services, Lincolnshire Sexual Health Services, The Police, Schools, Colleges, Housing Associations, Virgin Care Limited and local Councils. In addition, we belong to a variety of multi-agency groups.

Complaints

We did not receive any complaints during the last year.

f. Financial risk management

The Trustees have conducted regular reviews of the major risks to which the charity is exposed. A risk register has been established and is up-dated at least annually. Where appropriate, systems or procedures have been established to mitigate these identified risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to both the office premises and when staff and volunteers work away from our office base.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

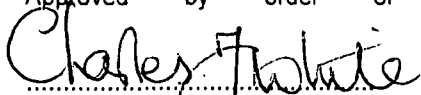
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
20/05/2023 and signed on their behalf by:


C White
Chair of Trustees

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Positive Health (Lincolnshire) ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.



Signed:

Dated: 23/06/2023

Linda Lord FCA BSc TEP
Streets LLP
Tower House, Lucy Tower Street, Lincoln, LN1 1XW

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	-	3,707	3,707	3,047
Charitable activities	4	234,633	19,080	253,713	291,010
Investments	5	-	549	549	37
Total income		234,633	23,336	257,969	294,094
Expenditure on:					
Raising funds		-	383	383	73
Charitable activities	6	243,490	8,727	252,217	244,808
Total expenditure		243,490	9,110	252,600	244,881
Net (expenditure)/income		(8,857)	14,226	5,369	49,213
Transfers between funds	14	8,857	(8,857)	-	-
Net movement in funds		-	5,369	5,369	49,213
Reconciliation of funds:					
Total funds brought forward		-	372,865	372,865	323,652
Net movement in funds		-	5,369	5,369	49,213
Total funds carried forward		-	378,234	378,234	372,865

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 22 to 34 form part of these financial statements.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04176976

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	63,750	67,020
Investments		-	31,613
		<u>63,750</u>	<u>98,633</u>
Current assets			
Debtors	12	12,818	13,811
Cash at bank and in hand		307,736	275,022
		<u>320,554</u>	<u>288,833</u>
Creditors: amounts falling due within one year	13	(6,070)	(14,601)
Net current assets		<u>314,484</u>	<u>274,232</u>
Total net assets		<u><u>378,234</u></u>	<u><u>372,865</u></u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04176976

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Charity funds			
Restricted funds	14	-	-
Unrestricted funds	14	378,234	372,865
Total funds		<u>378,234</u>	<u>372,865</u>

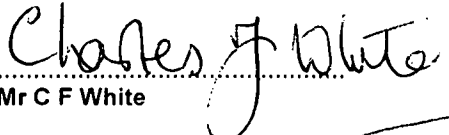
The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 20/05/2023 and signed on their behalf by:


Mr C F White

The notes on pages 22 to 34 form part of these financial statements.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

As set out in the Trustee's report, Positive Health (Lincolnshire) is an unincorporated registered charity registered in England and Wales. The principal office of the charity is 25 Newland, Lincoln, LN1 1XP.

The principal objective of the charity is included in the trustees report. The financial statements are prepared in sterling, which is the functional currency of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Health (Lincolnshire) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 2% per annum straight line
Office equipment	- 20% per annum reducing balance

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.8 Debtors

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

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The company 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.

2.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Government grants	3,707	3,707

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Government grants	3,047	3,047

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Income from charitable activities - Social Care	103,128	-	103,128
Income from charitable activities - Outreach	79,941	-	79,941
Income from charitable activities - Training/Education	51,564	19,080	70,644
Total 2023	234,633	19,080	253,713

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Income from charitable activities - Social Care	129,858	-	129,858
Income from charitable activities - Outreach	80,288	-	80,288
Income from charitable activities - Training/Education	51,564	29,300	80,864
Total 2022	261,710	29,300	291,010

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Investment income	549	549
	<u>549</u>	<u>549</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Investment income	37	37
	<u>37</u>	<u>37</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Social Care	107,812	6,323	114,135
Outreach	81,454	2,001	83,455
Training/Education	54,224	403	54,627
Total 2023	<u>243,490</u>	<u>8,727</u>	<u>252,217</u>
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Social Care	120,671	6,779	127,450
Outreach	69,463	1,534	70,997
Training/Education	46,361	-	46,361
Total 2022	<u>236,495</u>	<u>8,313</u>	<u>244,808</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Total funds 2023 £
Social Care	114,135	114,135
Outreach	83,455	83,455
Training/Education	54,627	54,627
Total 2023	252,217	252,217

	Activities undertaken directly 2022 £	Total funds 2022 £
Social Care	127,450	127,450
Outreach	70,997	70,997
Training/Education	46,361	46,361
Total 2022	244,808	244,808

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,500 (2022 - £2,500).

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Staff costs

	2023 £	2022 £
Wages and salaries	173,340	159,350
Social security costs	7,745	6,685
Contribution to defined contribution pension schemes	4,015	4,046
	<u>185,100</u>	<u>170,081</u>

The average number of persons employed by the company during the year was as follows:

	2023 No.	2022 No.
Social Care	3	3
Outreach	3	2
Health Promotion & training	3	3
Administrative	2	2
	<u>11</u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

The aggregate amount of remuneration and benefits paid to 2 members of key management personnel during the year (including employer's national insurance contributions) was £73,373 (2021: £69,845).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no expenses totalling were reimbursed or paid directly to Trustees (2022 - £208 to 1 trustee). The expenditure was to reimburse out of pocket expenses incurred when the trustee assisted with the charity's outreach work.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Tangible fixed assets

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 April 2022	95,127	46,995	142,122
Additions	-	556	556
At 31 March 2023	<u>95,127</u>	<u>47,551</u>	<u>142,678</u>
Depreciation			
At 1 April 2022	37,478	37,624	75,102
Charge for the year	1,903	1,923	3,826
At 31 March 2023	<u>39,381</u>	<u>39,547</u>	<u>78,928</u>
Net book value			
At 31 March 2023	<u>55,746</u>	<u>8,004</u>	<u>63,750</u>
At 31 March 2022	<u>57,649</u>	<u>9,371</u>	<u>67,020</u>

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	2,936	5,245
Other debtors	1,190	420
Prepayments and accrued income	8,692	8,146
	<u>12,818</u>	<u>13,811</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	101	5,194
Other taxation and social security	3,136	2,720

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Creditors: Amounts falling due within one year (continued)

	2023 £	2022 £
Other creditors	25	3,354
Accruals and deferred income	2,808	3,333
	<u>6,070</u>	<u>14,601</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Chris Cinclair Fund	30,967	-	(5,847)	-	25,120
Training, Education and Health Promotion	10,000	19,080	-	(19,080)	10,000
Property Fund	57,649	-	(1,903)	-	55,746
Marketing fund	5,000	-	-	-	5,000
Office Fund	10,000	-	-	(10,000)	-
Staff Overtime	8,000	-	-	(8,000)	-
Sexual Health and Promotion Training Officer	-	-	-	21,500	21,500
	<u>121,616</u>	<u>19,080</u>	<u>(7,750)</u>	<u>(15,580)</u>	<u>117,366</u>
General funds					
General Funds	<u>251,249</u>	<u>4,256</u>	<u>(1,360)</u>	<u>6,723</u>	<u>260,868</u>
Total Unrestricted funds	<u>372,865</u>	<u>23,336</u>	<u>(9,110)</u>	<u>(8,857)</u>	<u>378,234</u>
Restricted funds					
Training, Education and Health Promotion	-	51,564	(54,627)	3,063	-
Social Care	-	103,128	(105,791)	2,663	-
Outreach	-	79,941	(83,072)	3,131	-
	<u>-</u>	<u>234,633</u>	<u>(243,490)</u>	<u>8,857</u>	<u>-</u>
Total of funds	<u>372,865</u>	<u>257,969</u>	<u>(252,600)</u>	<u>-</u>	<u>378,234</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds					
Designated funds					
Chris Cinclair Fund	37,125	37	(6,195)	-	30,967
Training, Education and Health Promotion	10,000	29,300	-	(29,300)	10,000
Property Fund	59,552	-	(1,903)	-	57,649
Outreach services	5,000	-	-	(5,000)	-
Social Care	5,000	-	-	(5,000)	-
Marketing fund	5,000	-	-	-	5,000
Office Fund	-	-	-	10,000	10,000
Staff Overtime	-	-	-	8,000	8,000
	<u>121,677</u>	<u>29,337</u>	<u>(8,098)</u>	<u>(21,300)</u>	<u>121,616</u>
General funds					
General Funds	<u>201,975</u>	<u>3,047</u>	<u>(984)</u>	<u>47,211</u>	<u>251,249</u>
Total Unrestricted funds	<u>323,652</u>	<u>32,384</u>	<u>(9,082)</u>	<u>25,911</u>	<u>372,865</u>
Restricted funds					
Training, Education and Health Promotion	-	51,564	(47,339)	(4,225)	-
Social Care	-	129,858	(118,447)	(11,411)	-
Outreach	-	80,288	(70,013)	(10,275)	-
	<u>-</u>	<u>261,710</u>	<u>(235,799)</u>	<u>(25,911)</u>	<u>-</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. Statement of funds (continued)

DESIGNATED FUNDS:

Chris Cinclair Fund: - This fund relates to unrestricted funds which have been set aside by the trustees for client care in the form of loans and grants. These funds are held in separate bank accounts and in the investment with Barclays bank. Income to the Chris Cinclair fund is generated through donations and fundraising.

Training, Education & Health Promotion: - This fund relates to unrestricted funds which have been set aside by the trustees to meet the employment associated costs of education training workers where not currently funded from other sources. A reserve of £10,000 at the year end is considered adequate for the charity's needs.

Property Reserve: - The Trustees have decided to show a separate Property Reserve which represents the written down value of the charity's freehold property..

Marketing: - The Trustees decided that a balance of £5,000 should be designated for forthcoming charity marketing.

Office: - The Trustees have decided that a balance of £10,000 should be designated for forthcoming office refurbishment. This was no longer designated at 31 March 2023.

Staff Overtime: - The Trustees have decided that a balance of £8,000 should be designated for agreed staff overtime. This was no longer designated at 31 March 2023.

Sexual Health Promotion and Training Officer: - The Trustees have decided that a balance of £21,500 should be designated for the employment of a Sexual Health Promotion and Training Officer.

UNRESTRICTED FUNDS:

Unrestricted fund: - This represents the charity's general funds free to be spent in line with charitable objectives.

RESTRICTED FUNDS:

Outreach Contract: - Providing a service in North East Lincs, North Lincolnshire and Lincolnshire.

Training, Education & Health Promotion: Providing a service in North East Lincs, North Lincolnshire and Lincolnshire.

Social Care: - Lincolnshire County Council: - Providing support for people infected or affected by HIV.

The Transfer to unrestricted general funds is permitted under the funding agreement. The cost of the programme has always previously exceeded funding received but due to a number of factors the in current and previous years the spend to 31 March 2021 and 31 March 2022 was less than the funding received and as a result the surplus has been transferred to the unrestricted funds of the charity.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	63,750	63,750
Current assets	320,554	320,554
Creditors due within one year	(6,070)	(6,070)
Total	<u>378,234</u>	<u>378,234</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	67,020	67,020
Trade investments	31,613	31,613
Current assets	288,833	288,833
Creditors due within one year	(14,601)	(14,601)
Total	<u>372,865</u>	<u>372,865</u>

16. Related party transactions

No related party transactions as are required to be disclosed under SORP 2015 were undertaken in the year.

Accounts

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

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POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees	Mr C F White, Chair Ms P J Calder Mr J Winmill, Treasurer Mr C F Hinton, Vice Chair Ms M Laurence
Company registered number	04176976
Charity registered number	1091677
Registered office	25 Newland Lincoln LN1 1XP
Company secretary	Mr J Winmill
Chief executive officer	J Burgwin
Independent examiner	Linda Lord FCA BSc TEP Streets LLP Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	National Westminster Bank 225 High Street Lincoln

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the company for the year 1 April 2021 to 31 March 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Positive Health's objects and principal activities relate to the following statement, which is taken from our Memorandum of Articles of Association:

'The relief of poverty, sickness and social exclusion of persons living with and vulnerable to HIV/AIDS, and related infections, substance misuse and poor sexual health. To engage in any charitable activities which may lessen the suffering of such persons, their families, friends and carers.'

In furtherance of our objectives but not otherwise the charity may exercise the following powers:

'To target the public with information on sexual health, HIV and other STI's, through relevant campaigns and awareness events, to provide information or support around those issues to people living in Lincolnshire'

and

'To use appropriate methods to educate and inform the general public and specific target groups on the subjects of HIV/AIDS, HEP B & C, Sexual Health and the wider aims of Positive Health (Lincolnshire)'

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

b. Strategies for achieving objectives

Our main objectives and activities for the year continued to focus on the support for our clients, enabling people living with HIV and their carers to gain the skills, knowledge and resources to overcome the social and economic disadvantages associated with the poor health and stigma of HIV, and the prevention of further infection via our health promotion/training and sexual health outreach work, to increase individual and collective knowledge of sexual health to reduce the incidence of HIV and other sexually transmitted infections within the county of Lincolnshire. We continued to offer our Point of Care Testing sessions in Lincolnshire and our commissioned Point of Care Testing sessions in Northern Lincolnshire. We have increased our social media presence with our Facebook Page and our presence on Grindr.

In addition to the work of our salaried staff the Trustees would also like to acknowledge the work of our volunteers, who give freely of their time and without whom our work would not be as effective as we would wish it to be.

We review our aims, objectives and activities each year, to look at the achievements of each key activity in the previous 12 months to ensure beneficial outcomes for our target groups. We have referred to the Charity Commission's guidance on public benefit when reviewing or planning future activities, and always consider how planned activities will contribute to the charity's objectives.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

c. Achievements and Performance

Sexual Health Outreach HIV Prevention and Support Service (SHOHPS)

The SHOHPS contract is funded by Lincolnshire County Council Public Health Division.

The COVID-19 pandemic has continued to have an impact on all our services, the Positive Health team continue to rise to all the challenges the covid restrictions have put in the way of normal working practices. Our aim over the last twelve months has been to keep our staff and all our clients safe and well, whilst continuing to deliver and adapt our service provision.

Sexual Health Outreach Service

The World Health Organization (WHO) defines sexual health as a state of physical, emotional, mental and social wellbeing in relation to sexuality – it is not just the absence of disease, dysfunction or infirmity. Sexual health requires a positive and respectful approach to sexuality and sexual relationships, as well as the possibility of having pleasurable and safe sexual experiences, free of coercion, discrimination, and violence.

For sexual health to be attained and maintained, the sexual rights of all persons must be respected, protected, and fulfilled.

The aims and objectives of this service are: firstly, to provide an Outreach service to public sex environments (PSE), where site users commonly include men who have sex with men (MSM), and at other venues and events where people are more vulnerable or at risk of sexual ill health. Secondly, to reduce 'risky' sexual behaviours and finally, to provide sexual health information which increases the awareness of HIV, other sexually transmitted infections and routes of transmission whilst encouraging the uptake of testing. This latter service is offered free of charge to service users and is limited by the funding to MSM at PSE sites and at other venues and events where people are more vulnerable or at risk of sexual ill health within the county of Lincolnshire.

Public Sex Environments (PSE sites) can include woods, car parks, parks, beaches, toilets and local beauty spots. They are usually found through local networks, local press or the Internet or more commonly word of mouth from other PSE users. Our experience of men who have sex with men (MSM) shows they often prefer the anonymity of sex where there's little risk of being identified and they don't need to talk. Having multiple sexual partners is common amongst MSM. Yet many men engaging in casual sex still do not use condoms consistently. Our sexual health Outreach team encourage the men on PSE sites to always use condoms during sexual activity.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

The service delivery target for PSE work has had a contract variation and has been changed this year and is now based on the outreach report written by the Chairman during 2020. The revised service is for the provision of 250 Outreach sessions per annum to include 12 Point of Care Testing Session in Lincolnshire and to physically visit the 12 busiest Public Sex Environments (PSE sites) in Lincolnshire, whilst monitoring the other sites via social media. The team made 349 PSE site visits in Lincolnshire making contact with 892 MSM who were present on the sites, 45% of the MSM were new contacts. The team carried out late night PSE visits to 2 of the busiest PSE sites, 80% of the users engaged with the workers and were all new contacts to the team.

Condoms remain the most effective way to prevent HIV and other STI's, this year our sexual health Outreach team have increased their online presence to ensure that service users are able to get condoms, resources and information on PrEp sent out via the post.

- 249 MSM targeted social media sessions
- 3395 MSM viewed Positive Health (Lincolnshire) profile

The increase in social media resulted in reaching 17630 of our targeted group. We also had 184 new contacts via our presence on Grindr. During the autumn and as part of our contract variation CO921 02 our Outreach and Social Care team took part in a mobile Point of Care Project, taking a mobile unit to PSE sites within the County of Lincolnshire, to promote the condom distribution, promote PrEP and to increase Point of Care testing.

During the project:

We visited 9 PSE sites and an MSM campsite in the south of the county, 31 MSM had an (INSIT) HIV / Syphilis test, all received a non-reactive HIV result, however, 2 received a positive Syphilis test, all attendees were signposted to local sexual health services for a full sexual health screen and given information on PrEp, sexual health advice and offered condoms.

"What a great service, I would not have had a test if you hadn't been on site"

"I have never set foot in a sexual health clinic, so thank you for coming here and talking to me, I am glad I had the opportunity to have a test, please continue this scheme"

"Thank you so much, you are doing an excellent thing by coming out with this vehicle"

"Just wanted to say what you do is fantastic, I am a huge believer in safety first, regularly and agree how important this all is, so thank you and your team for your efforts."

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Drop – IN Service and Point of Care HIV Testing

The Monday Drop-In and Point of Care HIV testing was able to re-open this year. We invested in a radio advertising campaign to promote and encourage the uptake of testing. We have had 74 attendees to the Point of Care testing sessions, all attendees have received a non-reactive HIV test.

Sexual Health Promotion/Training and HIV Prevention Services

The aims and objectives of the services are to promote positive sexual health and wellbeing, to raise awareness of HIV, STI's, reduce stigma, encourage the uptake of testing and sign post to sexual health services, through events, and the provision of 210 free to establishment training workshops/courses.

Sexual Health Promotion Events

Due to Covid-19 the team have been unable to take part in many sexual health promotion events, however, the team have attended events at:

Boston Skate Jam
Riverside Pride
Lost Village
Freshers Fayre at Lincoln University
Freshers Fayre at Bishop Grosseteste
The Scene
Rosebay

We have continued to promote sexual health online events including Sexual Health week, Mental Health Awareness, Cervical Cancer Awareness, Men's Health Week, World Aids Day, THT can't pass it on campaign, along with Government and Public Health England updates.

Sexual Health Promotion/Training

During the year, the sexual health trainers delivered 255 sessions free of charge sessions to over 100 organisations/schools, reaching 7066 young people. The sessions are offered free to a variety of schools/organisations and youth groups, to ensure the information reaches as wide an audience as possible. The sexual health training team have updated our offer of workshops to schools, the team have put together a package of workshops to meet DFE guidance, working with feedback from young people, teachers, and our colleagues in Public Health. Our free to provider workshops now include:

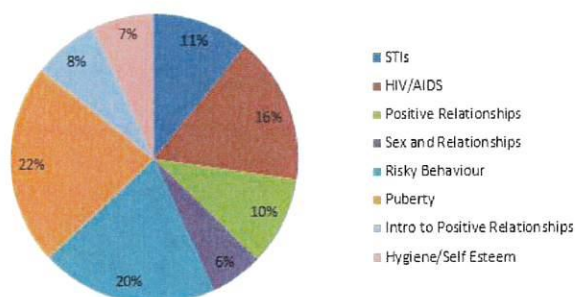
Sexual Transmitted Infections (STIs)
HIV/AIDS Awareness
Understanding the realities of sexual relationships
Relationships, sex, consent
Risky Behaviour
Introduction to Positive Relationships
Puberty

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Free Workshops



Feedback from all the sessions was consistently good:

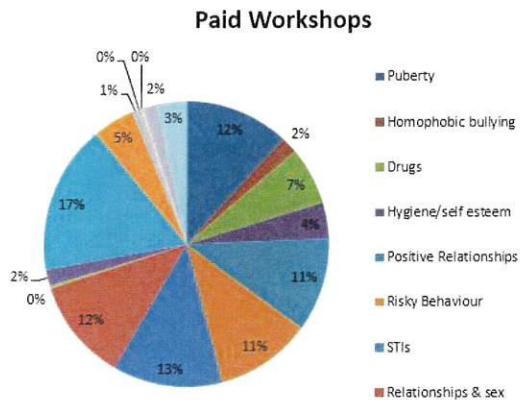
- *Year 11 really appreciated your sessions and felt the trainer was really easy to talk to.*
- *Sincere thank you for your input to our awareness day, the students found your input invaluable, we will welcome you back soon.*
- *Let me start by saying thank you for your open and honest way with the students, they really appreciate it. Its nice and refreshing to see the changes and updates that have been made since the 1980s, I think the information benefitted the other teachers in the room, as well as to clear up rumours from our childhoods.*
- *This is the second talk I have had the pleasure to sit through from Positive Health, and I have to say the information is up to date and delivered age appropriate and a pleasure to be part of.*
- *The trainer was engaging and enthusiastic.*
- *Thank you for providing 4 brilliant workshops, I just want to let you know that the feedback from both teachers and pupils has been so positive. The children really enjoyed all of the workshops and were engaged throughout, even though the last two were via teams, the teachers said it still worked perfectly well and didn't effect the quality of the sessions at all, thank you for being so flexible and making the sessions work for us.*
- *Thank you, a great session. All the children involved were able to take something away from the session.*

In addition to the free to provider sessions listed, we also delivered 475 sessions to 159 venues in Lincolnshire. These sessions are subsidised by the Charity and are offered at a charge to schools/organisations of £60.00 per tutor group. While these sessions are not a requirement of the SHOHPS contract it is important to acknowledge that an additional 9954 young people in the county received sexual health information to raise their awareness of HIV and STI's, risky behaviour, consent and the means to protect their sexual wellbeing and avoid unplanned pregnancies.

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)



HIV Support Services

Our objectives and funding limit the service we provide to people with HIV and their carers resident in the county or accessing Sexual Health Services in Lincolnshire. The integrated health, social care and floating housing related support is free to clients, who need to provide proof of diagnosis to access the service. Support is prioritised by the assessed needs of clients and support plans agreed to focus the services in promoting independence and supporting clients to make the most of their economic and social potential.

The aims and objectives are the provision of integrated health, social care and floating housing related support to people infected or affected by HIV/AIDS, which will affirm and enhance the dignity and integrity of the individuals' concerned whilst also taking into account the needs and views of carers.

The progress towards ending HIV epidemic in the UK: 2019 report estimated 101,600 people were living with HIV in the UK, of which it is estimated 8% are unaware of their infection and remain at risk of infecting others and are unable to benefit from effective treatment. The report found HIV continues to be concentrated among gay, bisexual and other men who have sex with men (MSM) and black African men and women.

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Service Users

We received 15 new referrals during the year, and closed 8 cases, 6 moving out of the county and 2 deceased. We are currently supporting 194 HIV positive clients as at the end of the March 2022.

Service Provision

The client profile data shows that the service is accessed by a diverse range of people, with a wide range of needs, from social, emotional, financial, health and sexual. The Social Care Workers continue to provide a wide range of specialist support. They deal with a vast range of issues, and often support people with complex needs and/or dual diagnosis, working in partnership with colleagues from Social Services, Mental Health, Substance Misuse, TB Nursing team, Hep C Nursing Team, P3, Framework, Housing, CAB, Immigration, solicitors, Maternity, Prison or Probation to provide effective support to the client.

- *I would like to say what a star my social care worker is, the visit was really helpful and the support was brilliant, as you know I am struggling at the moment and the visits really helped.*
- *Just want to say thank you so much for supporting me and helping me out during this difficult time, I am now back at work, and thank you so much for being there.*
- *Thank you to the whole team, it means a lot for me to speak with all of you and get the help that is there for me. Mostly thank you for never judging me on how I am feeling now. I am so thankful you understand. All I've ever wanted is for someone to actually to understand me and see that I want to get better, and maybe go to work and university eventually.*
- *Thank you for all you have done for us over the last few months, we wouldn't manage without you guys.*
- *Without your help, I wouldn't have managed to see my family this year, thank you, thank you.*

The Covid 19 pandemic and restrictions have continued to give staff and clients many challenges over the past twelve months, along with the challenges we have seen many successes and achievements.

Case Study One

Positive Health (Lincolnshire) have been supporting a lady since she was diagnosed with HIV in August 2013. She has had regular support due to some serious health issues and needed guidance and support with her finances.

Positive Health have been supporting her recently with her application to be re-housed. The client has tried to register with Homefinder on a number of occasions but has struggled to obtain a place on the register. The client has a history of arrears from another housing authority out of county dating back many years. To be able to apply in Lincoln, she needed to clear the arrears and to prove she can afford a new property. This was challenge for the social care worker and the client because getting in contact with her old council was very difficult due to lack of information and housing officers unaware of the arrears. After a lot of research and by going through outdated letters from a previous tenancy, the social care team were able to successfully talk to the previous housing officer and obtain the necessary information. This took a while due to the council looking back over many years of tenancy. To begin with, the team managed to set up a payment plan for the client to pay arrears off. After 3 months it was decided by the council, they didn't have to continue with paying anymore and the arrears amount was cleared. This meant the client was able to re-apply for council housing in Lincoln.

Positive Health (Lincolnshire) assisted in order to obtain all the relevant documents; which included references,

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

medical proof and supporting letters. The client needed constant motivation and encouragement to complete the task of registering with Homefinder. There were many delays, and the social care team contacted the council many times to chase up and to speed up the process. The client has experienced abuse and property damage from neighbours, they also had ongoing medical issues which was made worse by damp and poor maintenance of the flat they were living in. Environmental health officers advised the property was unfit for her purpose.

Whilst the application was being reviewed, the landlord gave her 2 months' notice to leave. This caused anxiety and a huge amount of stress and uncertainty, and the clients physical and mental health was affected. There was also a fear of becoming homeless. Positive Health contacted the homeless department of the council and explained the situation. After a long wait the client began to be offered properties. The client accepted a property in January 2022, a week before their notice to leave was finished.

The client successfully moved into a more suitable ground floor flat in a quieter part of Lincoln. She managed to move in quickly. An application was made to our Chris Cinclair fund for help to purchase items for the new flat, the application was approved.

Client has now settled in their new home and is less stressed and sleeping a lot better. The social care team have supported her to inform the DWP and other services regarding her change of address. The client is very grateful for our input and support. Without this support and guidance, her physical health and mental well-being would have deteriorated, and the process wouldn't be completed. The result could have resulted in the client being homeless and losing all motivation to move forward. The social care team continue to support the client with independent living.

Case Study Two

Positive Health (Lincolnshire) began supporting this client in June 2019, however, she failed to engage with our support services. During an MDT with the sexual health services in Lincolnshire (Lish) the consultants advised the social care team, that she had reached crisis point. The social care team reached out to her and she has since engaged well. The team are supporting with many complex issues:

The social care workers have assisted with applying for social housing, obtaining medical evidence for priority and sharing documentation required for the application. The social care team have applied for a Chris Cinclair grant to help with financial hardship, applied for council tax support and delivered food banks.

She has been through a lot in her life and trauma resulting in PTSD, she is very emotionally unstable and requires a lot of support, we have encouraged communication with her GP for added support which she has done and is now on medication to help keep her anxiety under control. Positive Health (Lincolnshire) have referred and paid for her to have counselling sessions and have also applied to our Chris Cinclair fund for monthly bus passes to help with travel and to enable her getting to the office to attend her counselling sessions.

The client has a 7-year-old daughter with autism. (She is waiting for a place at the local SEN school, September) She is hoping this will help her daughters progress and development. The Social Care worker has applied for funding to get access to sensory toys for the child. She has another daughter who lives in Zambia, she has been unable to go back to Zambia to visit or for her daughter to visit the UK. When she was working, she managed to save up money and put an application in for a visa for the daughter to come and live in the UK with her. This was submitted in 2021. The situation with her daughter being in Zambia causes her a lot of stress and worry as she fears her daughter is not safe in Zambia and is afraid, she will be subjected to FGM. The client is desperate for her daughter to be in the UK and safe. The Social Care worker has written to our local MP for extra support in this matter. Our client was advised the application would take approximately 6 months. It has been approximately 4 months now. The social care team are currently supporting the client to apply for British citizenship. As this client has many complex needs, the social care team continue regular support with

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

this lady and she continues to access our counselling service.

Case Study Three

Positive Health (Lincolnshire) have been supporting a client and his mother (his full-time carer) since 2011. The client has not been well and unfortunately deteriorated in 2021. He had liver failure, he was admitted into hospital and sadly passed away later in December 2021. His mother was distraught, having cared for him for so long. She is over 80 years of age and struggles to deal with all the written correspondence she was receiving. She dealt with the funeral, but she required help and assistance dealing with benefits, finances, wills, pensions etc. There have been some delays and complications with paperwork and finding information on the deceased, as the lady is struggling with her memory. The social care team have been helping her with all of this and she still needs a lot of emotional support. She only has 1 other family member (a son) and he lives near London. He does try to return as much as possible to help. He is very appreciative of the help and support we gave his brother and continue to give his mother. He states its very humbling knowing that someone is helping to sort his brothers' affairs, whilst offering emotional support to his mother.

Case Study Four

Positive Health (Lincolnshire) have been supporting this client since June 2017. After a break-down in his relationship during lockdown, he found himself having to reapply for benefits. He had spoken to the benefits team and started the application process. He informed us of this, and we offered support if required. We were giving emotional support during the relationship break down.

The client submitted all the evidence that was requested by the DWP. Weeks went by and he had not heard anything. As a result, he became very stressed as he had no money, he asked for our support. The social care team chased up the benefit application, and we were given an update, but no money was paid to the client. After several calls the social care worker requested to speak to a manager at DWP; the social care worker was informed the client had been misinformed and therefore had applied for the wrong type of benefit, so would need to submit a new application.

The client was extremely upset, frustrated and worried and his mental health began to deteriorate. The social care team started the application for the correct benefit, 5 weeks had passed waiting an answer on the incorrect benefit, and now the team were starting the application from day 1, which left the client extremely stressed. They were now falling behind with the rent and were unable to buy food and essentials due to the lack of money. A successful application to our Chris Cincclair fund was made, and the client had one months rent paid, and hardship cash for food and essentials, the team also supported the client to obtain foodbanks.

The social care team obtained supporting letters for the application process and contacted the client on a daily basis to ensure he wasn't struggling with his mental health, as he had stated he felt suicidal at one point throughout the process, after support from a social care worker he stated he felt much more positive and was thankful we were supporting him. Eventually he was awarded his benefits and his housing benefit was back dated, he was extremely grateful to the social care team for their support. The social care team continue to have regular contact with the client, and he has accessed our counselling services.

Chris Cincclair Benevolent Fund

The fund adds value to the SHOHPS contract and is administered by the Trustees of the Charity. Applications for grants or loans are open to people with HIV living in the county who are experiencing financial crisis or hardship. During last year our hardship fund helped to support 30 clients. The fund also pays for the services of an HIV experienced counsellor for clients', the need for access to this service has increased this year and we have supported 10 clients to access this service. The counselling service is also available for staff to access and 2 members of the team have accessed this service during the year.

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Partnership Organisations

We continue to build strong working relationships with staff at the sexual health services in the county and those in neighbouring counties, Public Health, Social Services, Occupational Therapists, Social Workers, CAB, Mental Health Crisis Teams, Housing Associations, District and County Councils, We are with you, Framework, Edan, Lincolnshire Action Trust, Stay Safe Partnership, Lincolnshire Police, Community Safety Priority Team, TB Nursing team, Hep C Trust, Probation Services, GP Practices, Pharmacies and Maternity and Midwifery Services. This list is not exhaustive as we work with too many organisations to mention here.

Virgin Care Limited Sexual Health Outreach and Point of Care Contract

The Sexual Health Outreach service and Point of Care Testing services are commissioned by Virgin Care Services Ltd and offer sexual health information, advice, signposting, and resources to men who have sex with men. The Sexual Health Outreach service is provided for 18 hours each week, to include, 4 hours travel and 14 hours direct Outreach work on public sex environments (PSE) in the Northern Lincolnshire area. The Sexual Health Outreach work of the charity provides support to men who have sex with men who are vulnerable to poor sexual health. The Point of Care Testing (POCT) service is provided 2 twice a month, one session delivered at Open-door in Grimsby and one session delivered at Anvil House in Scunthorpe. The services are offered free of charge to service users. The contract commenced on 1st December 2017 and was awarded for 3 years with an option to extend yearly for the following 4 years.

The Sexual Health Outreach team continue to target vulnerable and hard to reach groups of men who have sex with men, who are at risk of poor sexual health and HIV. During this last year we have exposed opportunities to maximise our online service and have continued to challenge stigma, 'bust myths', offer emotional support, give sexual health advice and information, provide condoms and signpost to sexual health services. Taken together these actions empower this hard-to-reach group to access sexual health services, HIV testing and treatments. From December 2020 to November 2021 our sexual health Outreach team made 181 site visits to Grimsby and Scunthorpe areas and reported 705 MSM using the PSE sites, new contacts were made with 51% of the men using the sites.

The Point of Care Testing sessions run monthly, one session at Grimsby on the second Thursday of each month from 1pm to 5pm and one session at Scunthorpe on the third Wednesday of each month. Working in partnership with Virgin care and the Venues we restarted these services in May 2021 in Grimsby, unfortunately as a result of difficulties with the venue we were not able to restart the service in Scunthorpe until July 2021. The team saw 8 people for Point of Care Testing, offering both HIV and HIV/Syphilis Tests, one attendee received a reactive HIV result and using our referral pathway with Virgin Care services was supported to attend the local sexual health services for follow up bloods, all the other attendees received a non-reactive test result.

As added value to this contract, during the autumn the Sexual Health Outreach team and social team brought a mobile unit to visit the PSE sites in Northern Lincolnshire, in order to promote PrEP, and encourage MSM using the PSE sites to take the opportunity to have an (INSTI) HIV test.

We have continued to explore digital and online opportunities to continue to challenge stigma and to encourage regular HIV testing and to target our work to reach those at risk of poor sexual health and HIV so they are able to access home testing, early treatments and condoms via the post.

- 242 Facebook Posts
- 760 page views
- 17455 Reached
- 28 Direct Messages
- 186 Grindr contacts
- 57 Postal Condoms Requests

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The Trustees agreed to retain a balance of £10,000 in the designated Training, Education & Health Promotion fund, and a balance of £10,000 for the office fund, a balance of £8,000 in overtime fund for staff instead of TOIL for this financial year, and a further £5,000 to an ongoing marketing campaign. A policy has been established whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between one- and three-months operational costs at the start of the financial year to allow adequate cash flow. A contingency fund to continue service provision in the event of non-renewed service level agreements/contracts has been agreed at between one month plus 10% of operating costs, to be raised to a maximum of three months operating costs, one month's operating costs is currently in the working sum of £25,850. In order to ensure continuation of the Chris Cinclair benevolent fund for clients, the Trustees will designate funds with the aim of achieving a minimum reserve balance equal to the maximum grant/loan of £500 per client receiving social care support. The total of investments and cash in hand at the bank totals £275,022 to meet the requirements of the reserves policy. As the number of clients receiving support increases, so too does the amount needed to meet operating costs and satisfy the requirements of the reserves policy. Once again 2021/2022 has seen an increase in the number of people the charity is being accessed by. Due to the Covid pandemic during this year the Trustees are aware that there is no shortfall in the reserves policy for this financial year. The total funds per the balance sheet are £372,865, which includes the total value of the property and the other assets of the charity. Free reserves are calculated by management by removing designated funds and calculating available cash and have been calculated as £100,473 at 31 March 2022. Obviously, the more clients that access the service, the greater the divide, and the greater the need to ensure that reserves are reviewed. It is important to acknowledge this year that as our contract period comes to end in 2023, the charity maintains a healthy reserves as we head into the financial year 2022/2023 and beyond.

c. Material Investments policy

Aside from retaining a prudent amount in reserves each year most of the Charity's funds are to be spent in the short term so there are few funds for long term investment. Having considered the options available the Trustees have decided to invest the small amount that it has available in a Barclays Business Direct Access Account to maximise interest but allow 10 days access. This amount (£31,613) currently forms part of the reserves; to be used to allow the organisation to continue operating should the charity become financially insecure.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

d. Principal funding

The principal funding sources for the charity are from Lincolnshire County Council Public Health and Virgin Care Limited. These contracts enable the organisation to look to the future with a sense of stability and security. Our contract with Lincolnshire County Council Public Health will come to end on 31st March 2023.

The Trustees and Chief Officer are in constant scrutiny of the service provision in meeting both the service users / clients' needs whilst keeping the charity financially sustainable in a rapidly changing climate of funding.

The Trustees have ensured the financial stability of the organisation and believe Positive Health (Lincolnshire) has adequate financial resources for the next financial year to be able to continue to build on our support services and invest in the future of the organisation.

We recognise that Positive Health (Lincolnshire) provides additional value to the outcomes of the contracts and non-contractual work, using our valuable Trustees who provide skills, knowledge, and expertise at no cost, they provide an important role in supporting the staff team and we would like to pay a special thanks to all our chairman and board of Trustees, who gave 276 hours of their time to support the work of Positive Health (Lincolnshire).

e. Financial Review

This year working in partnership with our commissioners, we have again made changes to improve the way our sexual health outreach services are delivered. With funding support from our commissioners in Lincolnshire we have been able to employ an additional part time member of staff in our social care team. As always, we have continued to encourage staff and client/service user feedback to help direct our future service provision.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee, incorporated on 9 March 2001 and registered as a charity on 14 April 2002. 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. In the event of the company being wound up members are required to contribute an amount not exceeding £10. Prior to our incorporation in March 2001 the organisation was known as LAVG (Lincolnshire HIV & AIDS Voluntary Group). The organisation had originally been formed in 1985 and received charitable status in 1995. In 2000 the members agreed to form a company limited by guarantee and requested that we took the opportunity to change the charity name to one, which offered more confidentiality to our clientele and better reflected the work we are involved in. As a result, Positive Health was chosen. A student, following a competition at a local school, designed our logo. LAVG was formally dissolved on 1st July 2002 with all assets being transferred to Positive Health (Lincolnshire). In 2000 we purchased our current headquarters, which were completely remodelled and refurbished in 2003 to enable us to better meet the needs of our clientele.

b. Methods of appointment or election of Trustees

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as 'Trustees'. Under the requirements of the Memorandum and the Articles of Association the Trustees are elected to serve at the annual general meeting, one third of the Trustees are required to retire each year and submit themselves for re-election if they desire.

Ms P Calder and Mr C F White will retire by rotation and, being eligible, offer themselves for re-election.

Due to the nature of much of the charity's work, relating to the support of those who are HIV+ or who are at risk of being so the Trustees seek to ensure that their group is diverse and contains Trustees who have a background that reflects both knowledge of and empathy for the aforementioned group.

The Trustees together bring a diverse range of skills and knowledge, and in the event of particular skills being lost due to retirements individuals are approached to offer themselves for election to the Trustees.

All Trustees give their time voluntarily and received no benefits from the charity.

c. Organisational structure and decision-making policies

Positive Health has a minimum of three Trustees, and a maximum of seven. The Trustees meet bi-monthly and are responsible for the strategic direction and policy of the charity. At present there are five Trustees. The Chief Officer also attends Trustee meetings but have no voting rights. The Trustees do not involve themselves in the day to day running of the organisation; this is delegated to the Chief Officer and Senior Management team via the formal scheme of delegation. The Chief Officer is responsible for ensuring that Positive Health delivers the services specified and the key performance indicators are met. The Chief Officer is also responsible for the individual supervision of the staff team to ensure that they are meeting the requirements of their roles and that they are able to access relevant CPD opportunities.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

d. Policies adopted for the Induction and training of Trustees

Prior to taking up his appointment as Chair, Mr C White attended a detailed training course for Chairpersons provided by the Lincoln Volunteer Bureau. All new Trustees have an induction programme and are invited to spend time in the office to familiarise themselves with the work of all the departments. In addition, each Trustee is encouraged to take an interest in one aspect of the work of Positive Health. All new Trustees are briefed on our Memorandum and Articles of Association. They also receive the Charity Commission information on the responsibilities of Trustees.

e. Related party relationships

The work of Positive Health reflects both National and Local strategy in relation to HIV services. Positive Health works alongside Lincolnshire County Council Public Health, Social Services, Lincolnshire Sexual Health Services, The Police, Schools, Colleges, Housing Associations, Virgin Care Limited and local Councils. In addition, we belong to a variety of multi-agency groups.

Complaints

We did not receive any complaints during the last year.

f. Financial risk management

The Trustees have conducted regular reviews of the major risks to which the charity is exposed. A risk register has been established and is up-dated at least annually. Where appropriate, systems or procedures have been established to mitigate these identified risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to both the office premises and when staff and volunteers work away from our office base.

Plans for future periods

The contracts give the organisation the stability, our SHOHPS five-year contract came to an end in March 2021, and has been extended until 31st March 2023, with some new variations to the original five-year contract. Our contract with Virgin Care Ltd was extended by twelve months in December 2021.

Positive Health (Lincolnshire) will remain flexible and responsive to our changing environment and service delivery, we will continue to improve our monitoring, evaluation, and service user feedback to reflect the positive outcomes our service provision and delivery have on people's lives. We will be prepared for the challenge of the re-commissioning of our current SHOHPS and Virgin care contracts, whilst continuing our services and will continue to promote and signpost to sexual health services, PrEp, and raise HIV awareness, and repeat the message that condoms remain the most effective way to prevent STI's.

The Trustees have made the decision to invest in supporting the staff team to have access to training courses during the next financial year, ensuring they all have the knowledge, skills and personal development opportunities available to them. The Trustees are committed to ensuring that our salary scale is updated and improved, recognising the expertise, commitment, dedication and support the team have shown over the past two challenging years.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' 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 Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
and signed on their behalf by:

.....
C White
Chair of Trustees

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of Positive Health (Lincolnshire) ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated:

Linda Lord FCA BSc TEP
Streets LLP
Tower House, Lucy Tower Street, Lincoln, LN1 1JE

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	-	3,047	3,047	11,724
Charitable activities	4	261,710	29,300	291,010	236,672
Investments	5	-	37	37	59
Other income		-	-	-	3,882
Total income		261,710	32,384	294,094	252,337
Expenditure on:					
Raising funds		-	73	73	-
Charitable activities	6	235,799	9,009	244,808	196,362
Total expenditure		235,799	9,082	244,881	196,362
Net income		25,911	23,302	49,213	55,975
Transfers between funds	15	(25,911)	25,911	-	-
Net movement in funds		-	49,213	49,213	55,975
Reconciliation of funds:					
Total funds brought forward		-	323,652	323,652	267,677
Net movement in funds		-	49,213	49,213	55,975
Total funds carried forward		-	372,865	372,865	323,652

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 22 to 35 form part of these financial statements.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04176976

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	67,020	70,802
Investments	12	31,613	31,655
		<u>98,633</u>	<u>102,457</u>
Current assets			
Debtors	13	13,811	4,871
Cash at bank and in hand		275,022	222,072
		<u>288,833</u>	<u>226,943</u>
Creditors: amounts falling due within one year	14	(14,601)	(5,748)
Net current assets		<u>274,232</u>	<u>221,195</u>
Total net assets		<u><u>372,865</u></u>	<u><u>323,652</u></u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04176976

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	372,865	323,652
Total funds		<u>372,865</u>	<u>323,652</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on
and signed on their behalf by:

.....
Mr C F White
(Chair of Trustees)

The notes on pages 22 to 35 form part of these financial statements.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. General information

As set out in the Trustee's report, Positive Health (Lincolnshire) is an unincorporated registered charity registered in England and Wales. The principal office of the charity is 25 Newland, Lincoln, LN1 1XP.

The principal objective of the charity is included in the trustees report. The financial statements are prepared in sterling, which is the functional currency of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Health (Lincolnshire) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 2% per annum straight line
Office equipment	- 20% per annum reducing balance

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial Instruments

The company 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.

2.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Government grants	3,047	3,047
	<u>3,047</u>	<u>3,047</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Government grants	11,724	11,724
	<u>11,724</u>	<u>11,724</u>

4. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Income from charitable activities - Social Care	129,858	-	129,858
Income from charitable activities - Outreach	80,288	-	80,288
Income from charitable activities - Training/Education	51,564	29,300	80,864
Total 2022	<u>261,710</u>	<u>29,300</u>	<u>291,010</u>
	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from charitable activities - Social Care	103,128	-	103,128
Income from charitable activities - Outreach	79,716	-	79,716
Income from charitable activities - Training/Education	51,564	2,264	53,828
Total 2021	<u>234,408</u>	<u>2,264</u>	<u>236,672</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. Investment Income

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income	37	37
	<u>37</u>	<u>37</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Investment income	59	59
	<u>59</u>	<u>59</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Social Care	120,671	6,779	127,450
Outreach	69,463	1,534	70,997
Training/Education	45,665	696	46,361
Total 2022	<u>235,799</u>	<u>9,009</u>	<u>244,808</u>
	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Social Care	99,875	3,657	103,532
Outreach	62,554	1,609	64,163
Training/Education	28,368	299	28,667
<i>Total 2021</i>	<u>190,797</u>	<u>5,565</u>	<u>196,362</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £
Social Care	127,450	127,450
Outreach	70,997	70,997
Training/Education	46,361	46,361
Total 2022	244,808	244,808
	<i>Activities undertaken directly 2021 £</i>	<i>Total funds 2021 £</i>
Social Care	103,532	103,532
Outreach	64,163	64,163
Training/Education	28,667	28,667
<i>Total 2021</i>	<i>196,362</i>	<i>196,362</i>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,500 (2021 - £2,500).

POSITIVE HEALTH (LINCOLNSHIRE)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

9. Staff costs

	2022	2021
	£	£
Wages and salaries	159,350	144,432
Social security costs	6,685	6,941
Contribution to defined contribution pension schemes	4,046	3,686
	<u>170,081</u>	<u>155,059</u>

The average number of persons employed by the company during the year was as follows:

	2022	2021
	No.	No.
Social Care	3	3
Outreach	2	2
Health Promotion & training	3	3
Administrative	2	2
	<u>10</u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

The aggregate amount of remuneration and benefits paid to 2 members of key management personnel during the year (including employer's national insurance contributions) was £73,373 (2021: £69,845).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no expenses totalling were reimbursed or paid directly to Trustees (2021 - £208 to 1 trustee). The expenditure was to reimburse out of pocket expenses incurred when the trustee assisted with the charity's outreach work.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. Tangible fixed assets

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 April 2021	95,127	48,907	144,034
Disposals	-	(1,912)	(1,912)
At 31 March 2022	<u>95,127</u>	<u>46,995</u>	<u>142,122</u>
Depreciation			
At 1 April 2021	35,575	37,657	73,232
Charge for the year	1,903	1,631	3,534
On disposals	-	(1,664)	(1,664)
At 31 March 2022	<u>37,478</u>	<u>37,624</u>	<u>75,102</u>
Net book value			
At 31 March 2022	<u>57,649</u>	<u>9,371</u>	<u>67,020</u>
At 31 March 2021	<u>59,552</u>	<u>11,250</u>	<u>70,802</u>

12. Fixed asset investments

	Trade investments £
Cost or valuation	
At 31 March 2022	<u>31,613</u>
Net book value	
At 31 March 2022	<u>31,613</u>
At 31 March 2021	<u>31,613</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	5,245	45
Other debtors	420	2,414
Prepayments and accrued income	8,146	2,412
	<u>13,811</u>	<u>4,871</u>

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	5,194	228
Other taxation and social security	2,720	1,809
Other creditors	3,354	903
Accruals and deferred income	3,333	2,808
	<u>14,601</u>	<u>5,748</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Chris Sinclair Fund	37,125	37	(6,195)	-	30,967
Training, Education and Health Promotion	10,000	29,300	-	(29,300)	10,000
Property Fund	59,552	-	(1,903)	-	57,649
Outreach services	5,000	-	-	(5,000)	-
Social Care	5,000	-	-	(5,000)	-
Marketing fund	5,000	-	-	-	5,000
Office Fund	-	-	-	10,000	10,000
Staff Overtime	-	-	-	8,000	8,000
	<u>121,677</u>	<u>29,337</u>	<u>(8,098)</u>	<u>(21,300)</u>	<u>121,616</u>
General funds					
General Funds	<u>201,975</u>	<u>3,047</u>	<u>(984)</u>	<u>47,211</u>	<u>251,249</u>
Total Unrestricted funds	<u>323,652</u>	<u>32,384</u>	<u>(9,082)</u>	<u>25,911</u>	<u>372,865</u>
Restricted funds					
Training, Education and Health Promotion	-	51,564	(47,339)	(4,225)	-
Social Care	-	129,858	(118,447)	(11,411)	-
Outreach	-	80,288	(70,013)	(10,275)	-
	<u>-</u>	<u>261,710</u>	<u>(235,799)</u>	<u>(25,911)</u>	<u>-</u>
Total of funds	<u>323,652</u>	<u>294,094</u>	<u>(244,881)</u>	<u>-</u>	<u>372,865</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
Designated funds					
Chris Sinclair Fund	39,710	59	(2,644)	-	37,125
Training, Education and Health Promotion	10,000	10,916	-	(10,916)	10,000
Property Fund	61,455	-	(1,903)	-	59,552
Outreach services	7,500	-	-	(2,500)	5,000
Social Care	7,500	-	-	(2,500)	5,000
Marketing fund	-	-	-	5,000	5,000
	<u>126,165</u>	<u>10,975</u>	<u>(4,547)</u>	<u>(10,916)</u>	<u>121,677</u>
General funds					
General Funds - all funds	<u>141,504</u>	<u>6,954</u>	<u>(1,018)</u>	<u>54,535</u>	<u>201,975</u>
Total Unrestricted funds	<u>267,669</u>	<u>17,929</u>	<u>(5,565)</u>	<u>43,619</u>	<u>323,652</u>
Restricted funds					
Training equipment	8	-	(8)	-	-
Training, Education and Health Promotion	-	51,564	(29,673)	(21,891)	-
Social Care	-	103,128	(97,979)	(5,149)	-
Outreach	-	79,716	(63,137)	(16,579)	-
	<u>8</u>	<u>234,408</u>	<u>(190,797)</u>	<u>(43,619)</u>	<u>-</u>

POSITIVE HEALTH (LINCOLNSHIRE)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. Statement of funds (continued)

DESIGNATED FUNDS:

Chris Cincialr Fund: - This fund relates to unrestricted funds which have been set aside by the trustees for client care in the form of loans and grants. These funds are held in separate bank accounts and in the investment with Barclays bank. Income to the Chris Cincialr fund is generated through donations and fundraising.

Training, Education & Health Promotion: - This fund relates to unrestricted funds which have been set aside by the trustees to meet the employment associated costs of education training workers where not currently funded from other sources. A reserve of £10,000 at the year end is considered adequate for the charity's needs.

Property Reserve: - The Trustees have decided to show a separate Property Reserve which represents the written down value of the charity's freehold property.

Outreach Services: - The Trustees decided that a balance of £5,000 should be designated for forthcoming outreach work at the end of the previous year. This was no longer designated at 31 March 2022.

Social Care: - The Trustees decided that a balance of £5,000 should be designated for forthcoming social care at the end of the previous year. This was no longer designated at 31 March 2022.

Marketing: - The Trustees decided that a balance of £5,000 should be designated for forthcoming charity marketing.

Office: - The Trustees have decided that a balance of £10,000 should be designated for forthcoming office refurbishment.

Staff Overtime: - The Trustees have decided that a balance of £8,000 should be designated for agreed staff overtime.

UNRESTRICTED FUNDS:

Unrestricted fund: - This represents the charity's general funds free to be spent in line with charitable objectives.

RESTRICTED FUNDS:

Training Equipment: - Money received to purchase a display unit. Depreciation is being charged to the fund, over the asset's expected useful economic life.

Outreach Contract: - Providing a service in North East Lincs, North Lincolnshire and Lincolnshire.

Training, Education & Health Promotion: Providing a service in North East Lincs, North Lincolnshire and Lincolnshire.

Social Care: - Lincolnshire County Council: - Providing support for people infected or affected by HIV.

The Transfer to unrestricted general funds is permitted under the funding agreement. The cost of the programme has always previously exceeded funding received but due to a number of factors the in current and previous years the spend to 31 March 2021 and 31 March 2022 was less than the funding

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Statement of funds (continued)

received and as a result the surplus has been transferred to the unrestricted funds of the charity.

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	67,020	67,020
Trade investments	31,613	31,613
Current assets	288,833	288,833
Creditors due within one year	(14,601)	(14,601)
Total	372,865	372,865

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	70,802	70,802
Trade investments	31,655	31,655
Current assets	226,943	226,943
Creditors due within one year	(5,748)	(5,748)
Total	323,652	323,652

17. Related party transactions

No related party transactions as are required to be disclosed under SORP 2015 were undertaken in the year.

Accounts

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

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POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	Mr C F White, Chair Ms P J Calder Mr J Winmill, Treasurer Mr C F Hinton, Vice Chair Ms M Laurence
Company registered number	04176976
Charity registered number	1091677
Registered office	25 Newland Lincoln LN1 1XP
Company secretary	Mr J Winmill
Chief executive officer	J Burgwin
Independent examiner	Linda Lord FCA BSc TEP Streets LLP Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	National Westminster Bank 225 High Street Lincoln

POSITIVE HEALTH (LINCOLNSHIRE)
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CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

The chairman presents his statement for the year.

I do not normally write a forward to our report, but the past year has not been a 'normal' one in so many ways; also 2021 marks my 20th year as Chairman of Positive Health.

When I took on the role there were 30 clients there are now 187. However, despite this increase, the work of the organisation has gone from strength-to-strength. The work of all the departments is impressive. Year on year the staff and the organisation receive accolades from hosts of clients. These show very clearly that we make a real difference to the lives of those with whom we work, be they HIV+ clients and their partners, school students or visitors to Public Sex Environments. This work is completed amidst constant challenges, be they issues with funding, local sexual infection outbreaks or in this last year Covid 19. Leading the work in the office is Jo Burgwin. Jo took over as our Chief Officer in 2017. Her response to the Covid 19 challenge was exemplary. She was ahead of 'the game' in procuring all the necessary kit to enable our work to continue and ensuring the organisation could continue in its vital work supporting our clientele. In this she was supported by her excellent staff team which I would like to thank for their exceptional work on behalf of my fellow trustees.

Finally, I should like to offer my personal thanks to my fellow Trustees for their commitment to our Charity. Meeting via Zoom we have been able to continue our work in support of Jo and her staff team. I honestly believe without the support of my fellow Trustees and the wealth of skill and experience that they bring, our organisation would not be what it is widely recognised to be; the 'Premier Sexual Health charity in Lincolnshire'

Let us all hope that the Report prepared for 2021 to 2022 is done in far better circumstances for everyone.

Charles J White

Mr C F White

Date:

24th May 2021

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the company for the year 1 April 2020 to 31 March 2021. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Positive Health's objects and principal activities relate to the following statement, which is taken from our Memorandum of Articles of Association:

'The relief of poverty, sickness and social exclusion of persons living with and vulnerable to HIV/AIDS, and related infections, substance misuse and poor sexual health. To engage in any charitable activities which may lessen the suffering of such persons, their families, friends and carers.'

In furtherance of our objectives but not otherwise the charity may exercise the following powers:

'To target the public with information on sexual health, HIV and other STI's, through relevant campaigns and awareness events, to provide information or support around those issues to people living in Lincolnshire'

and

'To use appropriate methods to educate and inform the general public and specific target groups on the subjects of HIV/AIDS, HEP B & C, Sexual Health and the wider aims of Positive Health (Lincolnshire)'

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

b. Strategies for achieving objectives

Our main objectives and activities for the year continued to focus on the support for our clients, enabling people living with HIV and their carers to gain the skills, knowledge and resources to overcome the social and economic disadvantages associated with the poor health and stigma of HIV, and the prevention of further infection via our health promotion/training and sexual health outreach work, to increase individual and collective knowledge of sexual health to reduce the incidence of HIV and other sexually transmitted infections within the county of Lincolnshire. We continued to offer our Point of Care Testing sessions in Lincolnshire and our commissioned Point of Care Testing sessions in Northern Lincolnshire. We have increased our social media presence with our Facebook Page and our presence on Grindr.

In addition to the work of our salaried staff the Trustees would also like to acknowledge the work of our volunteers, who give freely of their time and without whom our work would not be as effective as we would wish it to be.

We review our aims, objectives and activities each year, to look at the achievements of each key activity in the previous 12 months to ensure beneficial outcomes for our target groups. We have referred to the Charity Commission's guidance on public benefit when reviewing or planning future activities, and always consider how planned activities will contribute to the charity's objectives.

c. Achievements and Performance

Sexual Health Outreach HIV Prevention and Support Service (SHOHPS)

The SHOHPS contract is funded by Lincolnshire County Council Public Health Division.

The COVID-19 pandemic has had a significant impact on all our services, the Positive Health team have risen to all the challenges the pandemic has put in the way of our daily service provision. Our aim over the last twelve months has been to keep our staff and all our clients safe and well, whilst delivering services to our most vulnerable service users. As Chief Officer, I would like to congratulate and thank every member of the staff team for their continued patience, support, and hard work during these unprecedented times.

Sexual Health Outreach Service

The aims and objectives of this service are: firstly, to provide an Outreach service to public sex environments (PSE), where site users commonly include men who have sex with men (MSM), and at other venues and events where people are more vulnerable or at risk of sexual ill health. Secondly, to reduce 'risky' sexual behaviours and finally, to provide sexual health information which increases the awareness of HIV, other sexually transmitted infections and routes of transmission whilst encouraging the uptake of testing. This latter service is offered free of charge to service users and is limited by the funding to MSM at PSE sites and at other venues and events where people are more vulnerable or at risk of sexual ill health within the county of Lincolnshire. Public Sex Environments (PSE sites) can include woods, car parks, parks, beaches, toilets and local beauty spots. They are usually found through local networks, local press or the Internet or word of mouth from other PSE users. Our experience of Men who have sex with men (MSM) shows they often prefer the anonymity of sex where there's little risk of being identified and they don't need to talk. Having multiple sexual partners is common amongst MSM. Yet many men engaging in casual sex still do not use condoms consistently. Our sexual health Outreach team encourage the men on PSE sites to always use condoms during sexual activity.

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

The service delivery target for PSE work is for the provision of 350 Outreach sessions per annum covering the 28 Public Sex Environments (PSE sites) in Lincolnshire. During 2020-21 the Outreach team were still able to cover 83% of the sessions with 219 visits to PSE sites. The three official 'lockdowns' severely hampered the work we were able to do. Whilst the Government's message was to "Stay at Home" even when 'lockdowns' were lifted the Outreach team reported 866 men on PSE sites. They were able to have engaged with 48% of these site users. The Outreach workers have been provided full PPE to carry out PSE visits safely.

Condoms remain the most effective way to prevent HIV and other STI's, this year our sexual health Outreach team have increased their online presence to ensure that service users are able to get condoms, resources and information on PrEP sent out via the post.

- 262 MSM targeted social media sessions
- 1186 Positive Health (Lincolnshire) Facebook Posts

The increase in social media resulted in reaching 11,818 of our targeted group. We also had 84 new contacts via our presence on Grindr. During the autumn our chairman with the support of Positive Health staff completed a full review of our Outreach Service. A copy of this report can be found as an appendix to this report. I am pleased that this has been well received by our commissioner and will be the basis of our work going forward when circumstances allow.

Drop – IN Service and Point of Care HIV Testing

Due to Covid 19 this service has been suspended during the last twelve months.

Sexual Health Promotion/Training and HIV Prevention Services

The aims and objectives of the services are to promote positive sexual health and well – being, to raise awareness of HIV, STI's, reduce stigma, encourage the uptake of testing and sign post to sexual health services, through events, 210 free to establishment training workshops/courses.

Sexual Health Promotion Events

Due to Covid-19 the team have been unable to take part in any sexual health promotion events. During the last twelve months all sexual health promotion has been online, including Sexual health week, Mental Health Awareness, Cervical Cancer Awareness, Men's Health, World Aids Day, THT "Can't Pass It On", National HIV Testing week February 2021, along with many other awareness days and the Government and Public Health England Coronavirus updates.

Sexual Health Promotion/Training

During the year, when the Government restrictions have allowed, the sexual health trainers delivered 99 sessions free of charge sessions to a total of 25 organisations/schools. The sessions are offered free to a variety of schools/ organisations and youth groups, to ensure the information reaches as wide an audience as possible. The sexual health training team have worked closely with schools to offer either virtual or face to face sessions during the year. Due to Covid-19 and the closure of schools the team were unable to meet the 210 free to provider sessions commissioned within our SHOHPS contract. However, a total 2388 young people attended the workshops that were delivered. The free to provider sessions included:

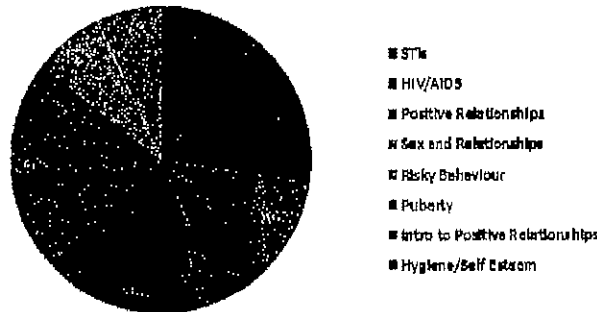
Sexual Transmitted Infections (STIs)
HIV/AIDS Awareness
Positive Relationships
Sex and Relationships
Risky Behaviour
Introduction to Positive Relationships
Self Esteem/Hygiene/Puberty

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

Free Workshops



Feedback from all the sessions was consistently good from both the staff and the pupils.

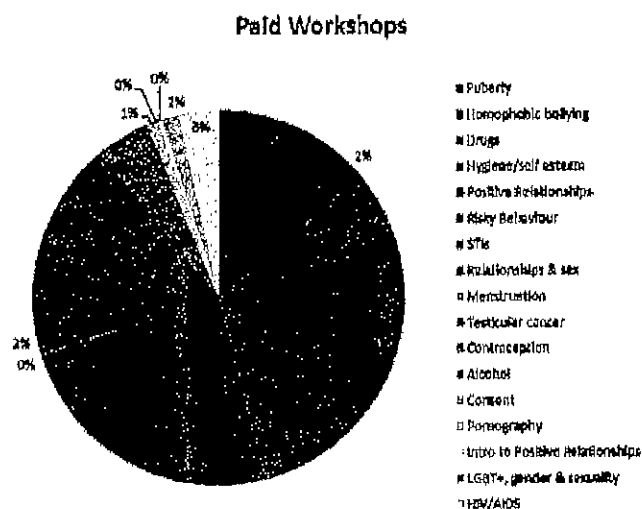
- The sessions yesterday were absolutely fantastic and led very professional. What I particularly liked was how the trainers put the children at ease with lots of humour and being very approachable and open in their delivery.*
- Really pleased and a very informative workshop – will definitely book in every year.*
- Thank you so much for delivering to our year 11 via teams. The teachers have fed back and said they were very happy with the delivery and realise how much the students need these workshops.*
- I would like to pass on my thanks to the trainer who delivered two brilliant sessions at our school yesterday – they were very informative, and the students engaged well.*
- I was somewhat shocked by the excellent feedback that I had from our staff, as they are all health professionals! I was pleased that they all felt they had both learned something and had something to take back into their working practice.*
- Thank you for the very valuable talk as it has had a really good impact on those who attended.*

In addition to the free to provider sessions listed, we also delivered 47 sessions to 20 venues. These sessions are subsidised by the Charity and are offered at a charge to schools/organisations of £60.00 per tutor group. While these sessions are not a requirement of the SHOHPS contract it is important to acknowledge that an additional 1840 young people in the county received sexual health information to raise their awareness of HIV and STI's, risky behaviour, consent and the means to protect their sexual wellbeing and avoid unplanned pregnancies.

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)



Unfortunately, as of the 16th March 2020 all schools closed until September 2020. Schools began tentatively re-booking either face to face or virtual sessions from September 2020, once again due to Covid-19 schools were closed from December 2020 and re-opened on 8th March 2021.

HIV Support Services

Our objectives and funding limit the service we provide to people with HIV and their carers resident in the county or accessing Sexual Health Services in Lincolnshire. The integrated health, social care and floating housing related support is free to clients, who need to provide proof of diagnosis to access the service. Support is prioritised by the assessed needs of clients and support plans agreed to focus the services in promoting independence and supporting clients to make the most of their economic and social potential.

The aims and objectives are the provision of integrated health, social care and floating housing related support to people infected or affected by HIV/AIDS, which will affirm and enhance the dignity and integrity of the individuals' concerned whilst also taking into account the needs and views of carers. A Terrance Higgins Strategic report 2019 states that 103,800 people are living with HIV in the UK, with 7,500 unaware of their HIV status. HIV diagnoses continue to decline, but progress is slowing.

Due to Covid-19 all of the Positive Health (Lincolnshire) staff team were deployed to our HIV support services in order to step up our support services for our most vulnerable clients.

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

Service Users

We received 13 new referrals during the year, and closed 7 cases, 5 clients died during the year and 2 moved out of area. We are supporting 187 HIV positive clients as at the end of the March 2021.

Service Provision

The client profile data shows that the service is accessed by a diverse range of people, with a wide range of needs, from social, emotional, financial, health and sexual. The Social Care Workers continue to provide a wide range of specialist support. They deal with a vast range of issues, and often support people with complex needs and/or dual diagnosis, working in partnership with colleagues from Social Services, Mental Health, Substance Misuse, TB Nursing team, P3, Framework, Housing, CAB, Immigration, Maternity Prison or Probation to provide effective support to the client.

The pandemic has exposed opportunities for innovation and ways to maximise our service provision, the social care team have encouraged clients to engage with virtual home visits, and virtual support groups, to reduce isolation. The social care team have collected and delivered medication and shopping to clients who have been shielding, they have ensured all clients have been able to participate in virtual or telephone medical and benefit appointments. The team have supported clients to access suitable housing and food banks during the pandemic.

- *I would like to take the time to say thank you to my social care worker for their help and support with my application form, which was time consuming, and I know you have many other clients, but I appreciate the time and expertise you have given me.*
- *I will never be able to put into words how thankful I am for all the help and support you have provided to help me pick me up at my lowest point and helped guide me to a better place, I will be forever grateful.*
- *I was having a melt-down, thank you so much for your support, I couldn't have got into this position without the support from you guys.*
- *I would never have contemplated I would be in work this time last year – thank you.*
- *I would like to say a big thank you to Positive Health staff for the support you have continued to offer during this last year.*
- *Thank you for your unequalled assistance over this last year. I appreciate it all.*
- *I do appreciate all you have done and continue to do to ensure that I'm well looked after.*

The Covid 19 pandemic has given our clients many challenges and in some cases caused their physical health, mental wellbeing, and confidence to decline. The last twelve months have also been very emotional and challenging for the Positive Health (Lincolnshire) team. As Chief Officer, I am proud to say that every member of the team has shown dedication, commitment, and passion in achieving our aims to ensure that we meet the needs of every client and all of our service users. The case studies below offer an insight to the work we have been involved in during the last year.

Sadly, during March 2020, a client was diagnosed with a late-stage aggressive cancer, fortunately consultants advised that the cancer could be treated with an option for surgery, the client was positive and ready to fight the cancer. During the first lockdown, they were admitted to hospital with an infection, this delayed cancer

POSITIVE HEALTH (LINCOLNSHIRE)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

treatment, once the infection was under control and the client had been discharged, a comprehensive cancer treatment plan was started. The social care team liaised with the GP, Macmillan team, Oncology and HIV specialist to ensure that the client was getting the best treatment possible. All the necessary parties were kept up to date with the progress of the treatment plan. Medication was collected and delivered to the client as they were shielding. Daily telephone calls were made to the client and their partner to give emotional support and advice to both. Unfortunately, toward the end of the year the client's health deteriorated and they were unable to attend the last chemotherapy session, they were admitted to hospital with another infection, the social care team again liaised with all relevant parties to ensure that all different treatment options were being considered, the client failed to respond to any treatments and working with the hospital staff the social care team arranged for the client to spend time with their partner during their final days, the client passed away in November 2020. We continue to support the partner.

A client who had been living with hip pain for many months had been referred for an urgent hip replacement operation in January 2020, however due to Covid-19 the surgery did not go ahead as planned. The client's mental well-being and physical health deteriorated, they were in immense pain and their mobility became extremely poor. The social care team gave regular support to both the client and carer, and chased up the hospital consultant regarding surgery, they were advised no surgeries were taking place due to Covid 19. After several months, the client's mental and physical health further deteriorated, and they asked the social care worker to investigate private options. A referral was made for a private consultation, however the surgeon advised due to the complexity of the client's health the surgery could not take place in a private setting. The social care worked continuously to investigate options and within two weeks had managed to secure a pre-op assessment, a Covid test and a date for surgery at Lincoln County Hospital. The client and carer were delighted, the surgery was a success, and the client continues to recover well. Both the client and carer have stated that without the input from Positive Health (Lincolnshire) they would still be waiting for a surgery date. Both have now had their Covid vaccinations.

A homeless client had been offered a hostel by the council during the Covid-19 outbreak, however they felt very unsafe and chose to sleep rough. On finding out this information the social care worker put in an application to our Chris Clinclair benevolent fund, and we were able support the client to obtain suitable safe housing. The social care worker assisted the client with Personal Independent Payment application, this was originally turned down due to the miscommunication during a telephone assessment between the client and the assessor, however the social care worker applied for a mandatory reconsideration and was able to get the decision overturned and the client is now receiving PIP. The social care team continue to support the client with hospital appointments as they are currently awaiting surgery on their wrists. Positive Health (Lincolnshire) have used the emergency hardship grant to ensure the client has food and has referred them to receive regular food banks. The client has contacted the office to say how grateful they are for the continued support we offer.

A client who has suffered complex mental health needs, has been accessing our services for a number of years, lives alone and has no support from family or friends, prior to lockdown they were accessing our HIV counsellor, weekly support with shopping and benefits and medical appointments. Lockdown resulted in the client being very isolated, the client did not want visitors to their home, refused to use the telephone or online services, support became very difficult, we wrote to the client on a weekly basis to keep in touch and advise to contact us for support. In June the client became very distressed due to an upcoming ESA assessment and they telephoned the office for support. The social care team contacted the DWP to explain the client was isolated and did not cope well using the telephone, it was agreed to delay the assessment until restrictions are lifted and a face-to-face assessment can take place. The client is now engaging with telephone support from the social care team and the team do a monthly shop and ensure they have medications. The social care team arranged the client's vaccination appointment and arranged for transport for the appointment, the client is extremely happy to have received their first dose of the vaccine. Once restrictions are lifted, we hope to encourage the client to continue with their HIV counselling sessions.

A client with a cancer diagnosis was being supported with regular home visits, due to Covid-19 the client was

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

shielding with their partner, so the social care team supported both with separate weekly virtual and telephone calls. The social care team liaised with the HIV consultant so that the client had access to their HIV medication and high calorie drinks during the lockdown, these were delivered regularly by Positive Health staff along with an outside social distanced home visit. The client's health began to deteriorate, although they remained positive and tried any treatments offered, unfortunately passed away in September 2020. The social care team continue to support the carer and have helped with benefits, council tax and finances, along with much needed emotional support.

A client who has a history of substance misuse and recently lost their spouse, has been supported by Positive Health (Lincolnshire) for many years since their release from prison. Before the pandemic the social care worker supported with weekly home visits (sometimes twice a week if needed) accompanied to medical appointments, supported with weekly shopping and emotional support. The client became very anxious during the pandemic and did not leave the house as they were classed as clinically vulnerable due to complex medical issues. The social care team supported the client with twice weekly virtual home visits and telephone calls, collected and delivered medication and shopping weekly. The social care team have now registered the client for online shopping to be delivered weekly and have supported the client to book their Covid vaccine. Since having their first dose of the vaccine the client is gaining some independence and confidence back, they have started taking the dog out for a walk, ensuring they keep away from other people. The client is very thankful for the continued support from their social care worker.

Chris Sinclair Benevolent Fund

The fund adds value to the SHOHPS contract and is administered by the Trustees of the Charity. Applications for grants or loans are open to people with HIV living in the county who are experiencing financial crisis or hardship. The fund also pays for the services of an HIV experienced counsellor for clients' needing additional specialist support. The fund assisted 30 clients' during the last year.

Partnership Organisations

We continue to build strong working relationships with staff at the sexual health services in the county and those in neighbouring counties, Public Health, Social Services, Occupational Therapists, Social Workers, CAB, Mental Health Crisis Teams, Housing Associations, District and County Councils, We are with you, Framework, Edan, Lincolnshire Action Trust, Stay Safe Partnership, Lincolnshire Police, Community Safety Priority Team, TB Nursing team, Hep C Trust, Probation Services, GP Practices, Pharmacies and Maternity and Midwifery Services. This list is not exhaustive as we work with too many organisations to mention here.

Virgin Care Limited Sexual Health Outreach and Point of Care Contract. (December 2019 – November 2020)

The Sexual Health Outreach service and Point of Care Testing services are commissioned by Virgin Care Services Ltd and offer sexual health information, advice, signposting, and resources to men who have sex with men. The Sexual Health Outreach service is provided for 18 hours each week, to include, 4 hours travel and 14 hours direct Outreach work on public sex environments (PSE) in the Northern Lincolnshire area. The Sexual Health Outreach work of the charity provides support to men who have sex with men who are vulnerable to poor sexual health. The Point of Care Testing (POCT) service is provided 2 times a month, one session delivered at Open-door in Grimsby and one session delivered at Anvil House in Scunthorpe. The services are offered free of charge to service users. The contract commenced on 1st December 2017 and was awarded for 3 years with an option to extend yearly for the following 4 years. This contract has been extended until November 2021.

The Sexual Health Outreach team continue to target vulnerable and hard to reach groups of men who have sex with men, who are at risk of poor sexual health and HIV. During this last year we have exposed opportunities to maximise our online service and have continued to challenge stigma, 'bust myths', offer emotional support, give

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sexual health advice and information, provide condoms and signpost to sexual health services. Taken together these actions empower this hard-to-reach group to access sexual health services, HIV testing and treatments.

Due to the Government restrictions in place during the Covid-19 outbreak we have continued our sexual health Outreach provision online and when appropriate face to face on PSE sites throughout Northern Lincolnshire, we have ensured that condoms have been made available to MSM who have continued to use the PSE sites during the last twelve months.

From December 2019 to November 2020 our sexual health Outreach team made 128 site visits to Grimsby and Scunthorpe areas and reported 224 MSM using the PSE sites, new contacts were made with 39% of the men using the sites. Due to the Covid restrictions in place and Northern Lincolnshire being placed in a higher tier throughout the lockdown, many visits to the areas PSE sites were surveillance purposes and to make sure condoms were accessible for MSM.

The Point of Care Testing sessions usually run monthly, one session at Grimsby on the second Thursday of each month from 1pm to 5pm and one session at Scunthorpe on the third Wednesday of each month. Due to Covid -19 restrictions we were unable to offer these services at the above venues from March 2020. Working in partnership with Virgin care and the Venues we are hoping to restart these services in May 2021.

From December 2019 up until March 2020 when Covid restrictions were firstly introduced, the team saw 14 people for Point of Care Testing, offering both HIV and HIV/Syphilis Tests, all the attendees received a non-reactive test result

Whilst it has been difficult to offer our face-to-face services, we have continued to explore digital and online opportunities to continue to challenge stigma and to encourage regular HIV testing and to target our work to reach those at risk of poor sexual health and HIV so they are able to access home testing and early treatments. We have also supported Public Health England and the Governments Coronavirus updates and messages.

- 84 MSM targeted posts
- 874 page views
- 7256 Reached
- 6 Direct Messages

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a. Main achievements of the company

Appendix to 2020-2021 Annual Report

A report on the Outreach Work undertaken in Public Sex Environments (PSE sites) by Positive Health (Lincolnshire) 2016-20.

During the autumn of 2020 I prepared this report as requested by our Chief Officer Jo Burgwin and my fellow Trustees. Prior to the Covid 19 Pandemic we had discussed reviewing our Outreach Work as an integral part of the preparations for our next Contract management meeting and our two-year contract extension starting in April 2021. The lockdowns prevented the staff from completing the work as their priorities had to change. To complete the report, I researched all 28 sites that are listed on our current contract, I did so as a voluntary 'Outreach Worker' for the Charity, some sites were visited others I monitored via social media. I also spoke with members of staff at Positive Health engaged in Outreach Work and my fellow Trustees.

As a result of this work a number of things (not prioritised) have become clear:

1. It is important to review the PSE sites on the contract list.
2. To look afresh at how & where the Outreach service is delivered.
3. More use should be made of Social Media to both inform our service delivery and monitoring of PSE sites
4. Our Outreach work should be more visible.

1.1 The Context

Public Sex Environments (PSE Sites) where men meet others to engage in sexual activity have existed across the county, country and indeed many parts of the world for centuries. Prior to the internet age knowledge of such places would spread by word-of-mouth or by people stumbling across them.

Historically many of these places have been public toilets, areas of wasteland or road lay-bys usually beside some woodland. Until very recently these areas were often 'Policed' very heavily. One of our first Outreach workers recalls the use of Police Agent Provocateurs only 20 years ago. Men could be arrested and charged not only for sexual activity but also for behaviour deemed to be searching for this; soliciting for an immoral purpose. Once charged the men faced heavy sentences by the courts and public humiliation. Our experience since the 2003 Sexual Offences Act that brought homosexual and heterosexual behaviour into line has been that the Police now appear to take a more pragmatic approach and only seem to intervene if laws regarding sexual behaviour are being openly flouted. E.g. People are engaged in sexual activity in public view, are involved in indecent exposure or are approaching members of the public who are oblivious to what may happen on the site. It should be noted that Sexual Activity in Public Toilets is still an offence.

A more recent development has been the emergence of so called 'Dogging sites' these are places where heterosexual activity predominately but not exclusively takes place.

Whilst the risk of contracting an STI was always present the emergence and rapid spread of the HIV virus in the 1980s put an additional very serious health risk onto the users of PSE sites. As many of the users were married men an urgent need arose to warn them of the risks associated with PSE use. This is the context which led to our Outreach Work. The concept is a simple one; workers visit known PSE sites and engage with the visitors there offering both sexual health advice and condoms. More recently we have worked in partnership with Lincolnshire Integrated Sexual Health (LISH) to offer occasional Point of Care on-site testing for HIV and or Syphilis.

Our work can best be illustrated by our most recent Sexual Health Outreach Service Report, extracted from our 2019-20 Annual Report.

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The aims and objectives are to provide an Outreach service to public sex environments (PSE), where site users commonly include men who have sex with men (MSM), and at other venues and events where people are more vulnerable or at risk of sexual ill health, to reduce sexual risk behaviours and to provide sexual health information to increase awareness of HIV, other sexually transmitted infections, routes of transmission and encourage the uptake of testing. The service is offered free of charge to service users and is limited by the funding to MSM at PSE sites and at other venues and events where people are more vulnerable or at risk of sexual ill health within the county of Lincolnshire.

The service delivery target is for the provision of 350 Outreach sessions per annum covering the 28 Public Sex Environments (PSE sites) in Lincolnshire. Public Sex Environments (PSE sites) can include woods, car parks, parks, beaches, toilets and local beauty spots, they are usually found through local networks, local press, the Internet, and word of mouth from other PSE users. Men who have sex with men (MSM) often prefer the anonymity of sex where there's little risk of being identified and they don't need to talk. Having multiple sexual partners is common amongst MSM, yet many men engaging in casual sex do not use condoms consistently, our sexual health Outreach team encourage the men on PSE sites to use a condom during sexual activity. Condoms remain the most effective way to prevent HIV and other STI's. Our sexual health Outreach team carry a variety of condoms, providing non latex, regular, large, flavoured condoms to meet the need of the individual site user. Our condom packaging includes local hard hitting sexual health messages, the packs contain two condoms, lube, instructions on how to use properly and our contact details. This year the workers gave out in excess of 2500 condoms packs to MSM.

During this year the sexual health Outreach team exceeded the targets set within the SHOHPS contract, they completed 396 visits to PSE sites in Lincolnshire. The Outreach team recorded 1478 men present on PSE sites in the County, and made contact with 33% of the total site users. They identified:

- 43% of the interventions were with new contacts, site users that the team had not previously spoken to.
- 62% of the contacts were aged over 50
- 38% of the contacts as married men

Many MSM using the PSE sites in Lincolnshire often frequent PSE sites in other Counties or Countries. Conversely, MSM from outside the County will travel to use the PSE sites in Lincolnshire.

Feedback from men using the sites includes:

- *I am really grateful that there is someone to talk to*
- *If HIV testing was available here on site, I would consider having a test, I am not comfortable going to the clinic or to your office*
- *Thank you for talking to me about HIV, I understand the transmission and will use condoms in future'*
- *Spread the word to encourage others to use condoms too. Thank you for providing condoms*
- *I have seen your advert on Grindr for testing and will call into the next drop-in session, it's good to see you on social media*
- *It's great to see your organisation encouraging people to have regular tests*
- *I don't carry condoms with me for obvious reasons, but getting them to use at site when you are here is brilliant, thanks*
- *I really appreciated the time you have taken to chat with me; I have no one else to talk to about my sexuality*

In addition to condoms, the workers offer a wide range of sexual health support, information and resources. They discussed the transmission routes of HIV, the impact of late diagnosis and encouraged regular HIV testing. They also provided information about local sexual health risks, including the risks associated with unprotected oral sex. They also provided information on:

- Sexually Transmitted Infections
- To support national campaigns, raising awareness of HIV for World Aids Day, and

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- HIV testing during National Testing Week in November.
- PREP
- Signposting and encouraged MSM to attend Positive Health (Lincolnshire)'s drop-in service for HIV testing and sexual health screening.
- Signposted MSM to LISH (Lincolnshire's integrated sexual health services) and other relevant services
- Using MECC.

We have increased our social media presence aimed at MSM who prefer to remain anonymous when it comes to accessing sexual health information or condoms. We have seen a significant increase in requests for condoms and sexual health information to be sent by post to the MSM community. In October 2019 we launched our profile on the social media app Grindr to encourage MSM to access support and advice via social media. Since the service began we have received 70 contacts via the app all accessing emotional support and sexual health advice.

The team also delivered sexual health Outreach sessions at our city centre based drop in to 178 members of the public who attended our drop-in sessions, giving out 210 condoms packs, sexual health information and advice to raise awareness of HIV and other sexually transmitted infections. The team have an excellent working relationship with the Lincolnshire Integrated Sexual Health service (LISH) and sign-posted 132 people to LISH for sexual health screening/testing.

The widespread use of the Internet has led to many dedicated dating sites for Men who have sex with Men (MSM); some of these e.g., Squirt also list PSE sites or Cruising Sites as they refer to them. They list their exact location and details of when MSM are most likely to be there. However, whilst as stated above many sites have existed for many years there have been major changes to these over the past 20 years or so. These include the closing and demolition of public toilets both in the countryside and in towns/cities. Many that do remain open now have a payment charge together with camera surveillance or attendants to discourage sexual activity. In Lincoln city centre two sets of public toilets that were used for sexual activity for decades have both been closed. As a result, there are now no public toilets in the city of Lincoln that have any reputation for sexual activity.

Similarly other rural facilities that attracted historically attracted PSE users have been removed these include toilet facilities at Langworth, Leverton and Stickney. Experience shows that the removal of the facilities at these sites has led to an end of PSE activity. As a result, in Lincolnshire the overwhelming majority of PSE sites are now lay-bys/ picnic areas. Of these the majority are well away from residential areas. However, this has not stopped any local residents lobbying for enforcement action to curb the PSE use if they became aware what is going on albeit some distance from their homes. However, despite actions by the Police via frequent visits or local councils who cut back vegetation often little changes. A good example of this is the lay-by at Harmston south of Lincoln. This is a mile from the village and can only be accessed by road, there is no footpath. A campaign by villagers to end the PSE use led to a costly exercise that removed all the roadside vegetation. However, users have simply taken to walking along a nearby green lane. In fact, our monitoring via visits and social media posts suggests that this site is busier than ever.

Our work on the Outreach work on the sites shows the overwhelming majority of users were men. Our analysis for 2019-2020 showed that of the 1478 men we engaged with 38% were married and 62% were aged 50+

1.2 Our Current Contract

Our current contract with Lincolnshire County Council requires us to visit/monitor 28 sites in the county. (Appendix 1) However, since our current contract began in 2016 some of the sites no longer exist, others have fallen out of use whilst others have become so popular that they are often busy 24/7. The Social Media site Squirt advertises what it believes to be a complete listing of PSE sites (Cruising Sites) in the county. My monitoring shows that the overall majority are very rarely used. Two good examples are Sites 5 and 10. Whilst it

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would be possible to arrange a rendezvous at either site a person who causally 'dropped-in' on the expectation of a sexual encounter would most likely be disappointed.

The principal aims of our Outreach work have remained basically the same for many years. They are:

- a. To engage with PSE site users, (these are predominately Men who have sex with Men) to try to ensure that they do not engage in any risky behaviours which could lead to the transmission of an STI in particular HIV but also Syphilis and anti-biotic resistant Gonorrhoea. As an integral part of this work, we offer free condoms to PSE site users.
- b. To signpost PSE site users to Sexual Health Services if they disclose, they have concerns regarding their sexual health.
- c. To offer Information/education regarding new developments in sexual health. Recently we have explored the availability of PrEP with PSE users.

This work takes place primarily on PSE sites but not exclusively. It can also be done in 'Gay Friendly' venues and via Social Media dating Apps and our own Positive Health Website.

Working on PSE sites presents a number of issues for our workers. Firstly, we must acknowledge that whilst some may feel that our presence on the sites may encourage sexual activity to take place this is not borne out by the evidence. Rather this shows that many sites have been used for decades, whilst others emerge as a result of posts on Social Media dating apps. Secondly, whilst our presence may not be welcomed by some PSE users it is often the only interaction many users have with a sexual health worker. This is particularly true for married men in heterosexual relationships. Our workers are able to offer condoms, advice and signpost to relevant organisations. We realise that we will not be able to change everyone's behaviours or engage with all users but everyone we do engage with we hope is one fewer who may acquire an STI. We would also encourage that these MSM will in turn disseminate information to other PSE site users.

We monitor our work very carefully. An evaluation form is completed for every site visit (Appendix 2) these forms are completely anonymous. They provide vital information that informs both our planning and feedback for our commissioners

This Outreach remit is definitely the most challenging work that our Charity is engaged in. The main reasons for this are:

- a. The Geographical size of Lincolnshire. From our office in Lincoln it can take an hour to reach certain sites.
- b. The remote location of some of the sites we work on.
- c. The difficulty of engaging with many of the PSE users. When approached by our Outreach workers many men are in denial as to why they are there despite clear evidence that they are keen to engage in sexual activity. Some tell us our presence 'puts-off' users from engaging in sexual activity.
- d. The problem of interacting with some users. Some clearly say that if we are present on the site we must be interested in potential sexual activity.
- e. The problem of recruiting suitable Outreach workers

Since our current contract was negotiated in 2016 some sites no longer physically exist others have fallen out of use but others have emerged/grown in use; indeed, at Site 6 (the layby at Cranwell on the A17) users can now often be found 24/7 especially March to October when the site is covered in dense vegetation.

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2.0 A way forward. 'Making every session and every contact count.'

Going forward it is important to ensure that we try to continue to engage with PSE users during every Outreach session, I would also hope that each contact will also count. This should be in the broadest way possible in terms of a PSE user's health. I realise this may involve further staff training in addition to our staff all being trained in MECC but as we are on site it is surely the most economic use of our time.

1. **Site Visits.** As stated above as our primary work is on PSE sites it was clearly important to visit/monitor every site to ensure that it is still an active one. Having done over the last two months it is now clear that we can target our work on eleven key sites. (Appendix 3) These sites will require an up-dated 'Risk Assessment' all the other sites either no longer physically exist or have fallen out of use. However, I suggest that we still use Social Media to keep an eye on some of the sites. (Appendix 4.) Some sites (Appendix 5) can be removed as they no longer physically exist or their use as PSE sites has ended in any meaningful way. By concentrating on the eleven sites which are clearly in constant use we maximise making 'every session and contact count'. Indeed, it is expected that the actual number of contacts we will have will increase as we will no longer be visiting sites that are basically now redundant.
2. **Visibility.** The Outreach Workers must be clearly visible. This can be done in three ways. Firstly, workers will need to have a uniform that easily identifies who they are. Secondly, vehicles should have clear bright signs for the dashboard and rear windows that identify that the Outreach team are on site. Thirdly, we should use our Social Media presence to advertise where our workers will be on any given day/evening.
3. **Venues.** We must look to expand the venues that we operate in. We already provide condoms for the gay-friendly Scene Public House in Lincoln; however, a regular presence, at least monthly, would be more beneficial. This will enable the clientele to ask sexual health related questions and will enable our team to publicise the work we do.
4. **Social Media.** We should have a paid presence on the two main dating apps for men Grindr and Squirt. This will enable us to be contacted for condom distribution and will inform our team about which PSE sites are busy.
5. **Point of Care testing.** As the Covid 19 pandemic fades we should plan to establish on-site testing for HIV & Syphilis on a regular basis ie: quarterly as well as in our office base in Lincoln.
6. **Liaison with the GU clinic.** Regular liaison would allow our Outreach team to support the work of LISH and vice versa and should form an integral part of the yearly planning. Some years ago this was a regular part of our work and was very successful. However, reorganisations and staff departures have led to a decline in this partnership. It should be re-established ASAP.
7. **Monitoring Forms.** (Appendix 2) These should be simplified in conjunction with the commissioners to capture the essential information only. Some current information that is at best a guess is meaningless.

If these proposals are accepted, they will then form the basis for a new Outreach Strategy to be prepared and then implemented from April 1st 2021.

Appendix One Current PSE Sites 2020

1. Legbourne
2. Langworth
3. RAF Scampton (Old Road not base)
4. Scampton
5. Bourne Woods
6. A17 Cranwell
- 7.
8. Aslackby
9. Stickney
10. Threackingham
11. Colsterworth

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12. Stapleford Wood(s)
13. Heckington
14. Skegness
15. Lincoln Stamp End
16. Theddlethorpe Beach (Summertime)
17. Lincoln Public Toilets
- 18.
19. Stamford
20. Spalding
21. Newton-on-Trent layby
22. Market Rasen, Willingham Woods
- 23.
- 24.
25. Louth Bus station
- 26.
27. Tattershall
28. Leverton
- 29.
- 30.
31. Hamston
32. Hartsholme Park
33. Lincoln Riverside Walk
34. Dry Doddington
35. Long Bennington

The numbering system refers to our current internal coding system. Gaps show where sites have been removed historically.

Appendix Two. Current PSE Monitoring Form

Appendix Three Proposal for Future PSE sites to visit to visit at least fortnightly

1. Legbourne
2. RAF Scampton (Old Road)
3. Scampton Viewpoint
4. A17 Cranwell
5. Aslackby
6. Heckington
7. Stapleford Wood(s)
8. Skegness
9. Theddlethorpe Beach (Summertime only)
10. Hamston
11. South Park Lincoln (Evenings only)

All these sites will have a new risk assessment completed by April 1st 2021.

Appendix Four Sites to maintain via Social Media

12. Newton on Trent layby
13. Market Rasen Willingham Woods
14. Hartsholme Park
15. Lincoln Riverside Walk

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- 16. Stickney
- 17. Boultham Park

The Sqrirt Social Media site will be used to actively monitor all the other Lincolnshire PSE sites. Active intervention should take place when the sites are clearly having regular traffic i.e., three times weekly.

Appendix 5 Sites to currently remove as they either no longer physically exist/visits have shown they are no longer active/are used very infrequently.

Bourne Woods
Threackingham
Colsterworth
Lincoln Stamp End
Lincoln Public Toilets
Stamford
Spalding
Louth Bus Station
Tattershall
Leverton
Dry Doddington
Long Bennington

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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b. Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. The Trustees agreed to retain a balance of £10,000 in the designated Training, Education & Health Promotion fund, a balance of £5,000 in the Social Care Fund and a balance of £5,000 in the Outreach fund and a further £5,000 to an ongoing marketing campaign. A policy has been established whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between one- and three-months operational costs at the start of the financial year to allow adequate cash flow. A contingency fund to continue service provision in the event of non-renewed service level agreements/contracts has been agreed at between one month plus 5% of operating costs, to be raised to a maximum of three months operating costs, one month's operating costs is currently in the working sum of £22,449. In order to ensure continuation of the Chris Sinclair benevolent fund for clients, the Trustees will designate funds with the aim of achieving a minimum reserve balance equal to the maximum grant/loan of £500 per client receiving social care support. The total of investments and cash in hand at the bank totals £222,072 to meet the requirements of the reserves policy. As the number of clients receiving support increases, so too does the amount needed to meet operating costs and satisfy the requirements of the reserves policy. Once again 2020/2021 has seen an increase in the number of people the charity is being accessed by. Due to the Covid pandemic during this year the Trustees are aware that there is no shortfall in the reserves policy for this financial year. The total reserves are £323,652, obviously, the more clients that access the service, the greater the divide, and the greater the need to ensure that reserves are reviewed.

c. Material Investments policy

Aside from retaining a prudent amount in reserves each year most of the Charity's funds are to be spent in the short term so there are few funds for long term investment. Having considered the options available the Trustees have decided to invest the small amount that it has available in a Barclays Business Direct Access Account to maximise interest but allow 10 days access. This amount (£31,537.80) currently forms part of the reserves; to be used to allow the organisation to continue operating should the charity become financially insecure.

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d. Principal funding

The principal funding sources for the charity are from Lincolnshire County Council Public Health and Virgin Care Limited. These contracts enable the organisation to look to the future with a sense of stability and security.

The Trustees and Chief Officer are in constant scrutiny of the service provision in meeting both the service users / clients' needs whilst keeping the charity financially sustainable in a rapidly changing climate of funding. During this financial year with the COVID19 outbreak in March 2020 and the uncertain times ahead, Positive Health (Lincolnshire) have had to respond to some challenging times to ensure everyone has had the opportunity to access our services and live a safe and healthy life. We have ensured that the staff team have been kept updated with the Government's coronavirus advice, have been supplied with relevant PPE and that the office has remained COVID secure. Emergency provisions were put in place for the Chairman and other trustees to support the organisation and clients in the event that staff members were incapacitated, although in the event this was not required. The staff team have successfully adapted to new ways of working to avoid any disruption in service provision.

All of the staff team have now received their Covid vaccines. Our priority is to ensure that our service provision is delivered in a safe manner and remains of a high standard, meeting the needs of our clients and service users whilst also operating within our commissioning contracts.

We recognise that Positive Health (Lincolnshire) provides additional value to the outcomes of the contracts and non-contractual work, using our valuable Trustees who provide skills, knowledge, and expertise at no cost, they provide an important role in supporting the staff team and we would like to pay a special thanks to all our Chairman and board of Trustees, who gave 320 hours of their time to support the work of Positive Health (Lincolnshire) during the pandemic.

e. Financial Review

Once again, this year working in partnership with our commissioners, we have made improvements and changes to the service provision and the way in which services are monitored, we have continued to encourage staff and client/service user feedback to help direct our future service provision.

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Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee, incorporated on 9 March 2001 and registered as a charity on 14 April 2002. 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. In the event of the company being wound up members are required to contribute an amount not exceeding £10. Prior to our incorporation in March 2001 the organisation was known as LAVG (Lincolnshire HIV & AIDS Voluntary Group). The organisation had originally been formed in 1985 and received charitable status in 1995. In 2000 the members agreed to form a company limited by guarantee and requested that we took the opportunity to change the charity name to one, which offered more confidentiality to our clientele and better reflected the work we are involved in. As a result, Positive Health was chosen. A student, following a competition at a local school, designed our logo. LAVG was formally dissolved on 1st July 2002 with all assets being transferred to Positive Health (Lincolnshire). In 2000 we purchased our current headquarters, which were completely remodelled and refurbished in 2003 to enable us to better meet the needs of our clientele.

b. Methods of appointment or election of Trustees

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as 'Trustees'. Under the requirements of the Memorandum and the Articles of Association the Trustees are elected to serve at the annual general meeting, one third of the Trustees are required to retire each year and submit themselves for re-election if they desire.

Mr C Hinton and Mr J Winmill will retire by rotation and, being eligible, offer themselves for re-election.

Due to the nature of much of the charity's work, relating to the support of those who are HIV+ or who are at risk of being so the Trustees seek to ensure that their group is diverse and contains Trustees who have a background that reflects both knowledge of and empathy for the aforementioned group.

The Trustees together bring a diverse range of skills and knowledge, and in the event of particular skills being lost due to retirements individuals are approached to offer themselves for election to the Trustees.

All Trustees give their time voluntarily and received no benefits from the charity.

c. Organisational structure and decision-making policies

Positive Health has a minimum of three Trustees, and a maximum of seven. The Trustees meet bi-monthly and are responsible for the strategic direction and policy of the charity. At present there are six Trustees. The Chief Officer also attends Trustee meetings but has no voting rights. The Trustees do not involve themselves in the day to day running of the organisation; this is delegated to the Chief Officer and Senior Management team via the formal scheme of delegation. The Chief Officer is responsible for ensuring that Positive Health delivers the services specified and the key performance indicators are met. The Chief Officer is also responsible for the individual supervision of the staff team to ensure that they are meeting the requirements of their roles and that they are able to access relevant CPD opportunities.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

d. Policies adopted for the Induction and training of Trustees

Prior to taking up his appointment as Chair, Mr C White attended a detailed training course for Chairpersons provided by the Lincoln Volunteer Bureau. All new Trustees have an induction programme and are invited to spend time in the office to familiarise themselves with the work of all the departments. In addition, each Trustee is encouraged to take an interest in one aspect of the work of Positive Health. All new Trustees are briefed on our Memorandum and Articles of Association. They also receive the Charity Commission information on the responsibilities of Trustees.

e. Related party relationships

The work of Positive Health reflects both National and Local strategy in relation to HIV services. Positive Health works alongside Lincolnshire County Council Public Health, Social Services, Lincolnshire Sexual Health Services, The Police, Schools, Colleges, Housing Associations, Virgin Care Limited and local Councils. In addition, we belong to a variety of multi-agency groups.

Complaints

We did not receive any complaints during the last year.

f. Financial risk management

The Trustees have conducted regular reviews of the major risks to which the charity is exposed. A risk register has been established and is up-dated at least annually. Where appropriate, systems or procedures have been established to mitigate these identified risks. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to both the office premises and when staff and volunteers work away from our office base.

Plans for future periods

The contracts give the organisation the stability, our SHOHPS five-year contract came to an end in March 2021, and has been extended until 31st March 2023, with some new variations to the original five-year contract. Our contract with Virgin Care Ltd was extended by twelve months in December 2020.

Whilst the last twelve months have made many of our face-to-face services and health promotion activities difficult and we are still uncertain when this pandemic will come to end, moving into the next financial year tentatively, we shall continue to adapt our services and to explore new ways of working to provide our clients and service users with a high-quality service, whilst keeping staff, service users and clients safe. We hope to re-start our HIV Rapid Testing Drop-In services in May 2021.

We will continue to promote and signpost to PrEP, support the Terrance Higgins "Can't Pass It On" campaign and continue with the message that condoms remain the most effective way to prevent STI's. According to a Public Health England report Sexually transmitted infections and screening for Chlamydia in England 2018 – every 70 seconds a new STI is diagnosed in the UK and rates of syphilis and gonorrhoea are soaring.

During the summer of 2020 (see above) it was agreed to carry out a review of our Sexual Health Outreach Services and Public Sex Environments, the Chairman, Charles White completed this piece of work, which was presented to the board of Trustees for discussion. This has resulted in some innovative and exciting changes to our sexual health Outreach provision from 1st April 2021. *A copy of the report is below* *

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

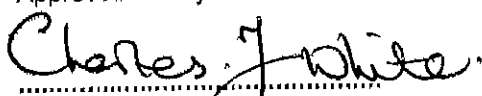
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
and signed on their behalf by:



C White
Chair of Trustees

24/05/2021

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of Positive Health (Lincolnshire) ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated:

Linda Lord FCA BSc TEP
Streets LLP
Lincoln

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	-	11,724	11,724	3,609
Charitable activities	4	234,408	2,264	236,672	251,640
Investments	5	-	59	59	124
Other income	6	-	3,882	3,882	-
Total income		234,408	17,929	252,337	255,373
Expenditure on:					
Charitable activities	7	190,797	5,565	196,362	232,630
Total expenditure		190,797	5,565	196,362	232,630
Net income		43,611	12,364	55,975	22,743
Transfers between funds	16	(43,619)	43,619	-	-
Net movement in funds		(8)	55,983	55,975	22,743
Reconciliation of funds:					
Total funds brought forward	8	267,669	267,677	267,677	244,934
Net movement in funds	(8)	55,983	55,975	55,975	22,743
Total funds carried forward		-	323,652	323,652	267,677

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 28 to 40 form part of these financial statements.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04176978

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	70,802	71,056
Investments	13	31,655	31,596
		<u>102,457</u>	<u>102,652</u>
Current assets			
Debtors	14	4,871	9,870
Cash at bank and In hand		222,072	164,053
		<u>226,943</u>	<u>173,923</u>
Creditors: amounts falling due within one year	15	(5,748)	(8,898)
Net current assets		<u>221,195</u>	<u>165,025</u>
Total net assets		<u><u>323,652</u></u>	<u><u>267,677</u></u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04176976

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Charity funds			
Restricted funds	16	-	8
Unrestricted funds	16	323,652	267,669
Total funds		323,652	267,677

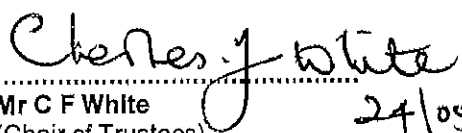
The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:


Mr C F White
(Chair of Trustees) 24/05/2021

The notes on pages 28 to 40 form part of these financial statements.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General Information

As set out in the Trustee's report, Positive Health (Lincolnshire) is an unincorporated registered charity registered in England and Wales. The principal office of the charity is 25 Newland, Lincoln, LN1 1XP.

The principal objective of the charity is included in the trustees report. The financial statements are prepared in sterling, which is the functional currency of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Health (Lincolnshire) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 2% per annum straight line
Office equipment	- 20% per annum reducing balance

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on Investments' in the Statement of Financial Activities.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and 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.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial Instruments

The company 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.

2.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £
Government grants	11,724	11,724
	<u>11,724</u>	<u>11,724</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Government grants	3,609	3,609
	<u>3,609</u>	<u>3,609</u>

4. Income from charitable activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Income from charitable activities - Social Care	103,128	-	103,128
Income from charitable activities - Outreach	79,716	-	79,716
Income from charitable activities - Training/Education	51,564	2,264	53,828
Total 2021	<u>234,408</u>	<u>2,264</u>	<u>236,672</u>
	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from charitable activities - Social Care	103,128	-	103,128
Income from charitable activities - Outreach	80,540	-	80,540
Income from charitable activities - Training/Education	51,564	16,408	67,972
Total 2020	<u>235,232</u>	<u>16,408</u>	<u>251,640</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Investment Income

	Unrestricted funds 2021 £	Total funds 2021 £
Investment income - local cash	59	59

	Unrestricted funds 2020 £	Total funds 2020 £
Investment income - local cash	124	124

6. Other Incoming resources

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Insurance Claim	3,882	3,882	-

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Social Care	99,875	3,657	103,532
Outreach	62,554	1,609	64,163
Training/Education	28,368	299	28,667
Total 2021	190,797	5,565	196,362

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Social Care	105,469	5,828	111,297
Outreach	78,586	1,974	80,560
Training/Education	40,427	346	40,773
<i>Total 2020</i>	<u>224,482</u>	<u>8,148</u>	<u>232,630</u>

8. Analysis of expenditure by activities

	<i>Activities undertaken directly 2021 £</i>	<i>Total funds 2021 £</i>
Social Care	103,532	103,532
Outreach	64,163	64,163
Training/Education	28,667	28,667
Total 2021	<u>196,362</u>	<u>196,362</u>

	<i>Activities undertaken directly 2020 £</i>	<i>Total funds 2020 £</i>
Social Care	111,297	111,297
Outreach	80,560	80,560
Training/Education	40,773	40,773
	<u>232,630</u>	<u>232,630</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. Independent examiner's remuneration

The Independent examiner's remuneration amounts to an independent examiner fee of £2,500 (2020 - £2,500).

10. Staff costs

	2021 £	2020 £
Wages and salaries	144,432	151,465
Social security costs	6,941	365
Contribution to defined contribution pension schemes	3,686	3,974
	<u>155,059</u>	<u>155,804</u>

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Social Care	3	3
Outreach	2	2
Health Promotion & training	3	3
Administrative	2	2
	<u>10</u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

The aggregate amount of remuneration and benefits paid to 2 members of key management personnel during the year (including employer's national insurance contributions) was £69,845 (2020: £84,156).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

12. Tangible fixed assets

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 April 2020	95,127	45,607	140,734
Additions	-	3,300	3,300
At 31 March 2021	<u>95,127</u>	<u>48,907</u>	<u>144,034</u>
Depreciation			
At 1 April 2020	33,672	36,006	69,678
Charge for the year	1,903	1,651	3,554
At 31 March 2021	<u>35,575</u>	<u>37,657</u>	<u>73,232</u>
Net book value			
At 31 March 2021	<u>59,552</u>	<u>11,250</u>	<u>70,802</u>
At 31 March 2020	<u>61,455</u>	<u>9,601</u>	<u>71,056</u>

13. Fixed asset Investments

	Trade Investments £
Cost or valuation	
At 1 April 2020	31,655
At 31 March 2021	<u>31,655</u>
Net book value	
At 31 March 2021	<u>31,655</u>
At 31 March 2020	<u>31,655</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	45	2,879
Other debtors	2,414	3,701
Prepayments and accrued income	2,412	3,290
	<u>4,871</u>	<u>9,870</u>

15. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	228	1,022
Other taxation and social security	1,809	2,335
Other creditors	903	2,670
Accruals and deferred income	2,808	2,871
	<u>5,748</u>	<u>8,898</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Chris Sinclair Fund	39,710	59	(2,644)	-	37,125
Training, Education and Health Promotion	10,000	10,916	-	(10,916)	10,000
Property Fund	61,455	-	(1,903)	-	59,552
Outreach services	7,500	-	-	(2,500)	5,000
Social Care	7,500	-	-	(2,500)	5,000
Marketing fund	-	-	-	5,000	5,000
	<u>126,165</u>	<u>10,975</u>	<u>(4,547)</u>	<u>(10,916)</u>	<u>121,677</u>
General funds					
General Funds	<u>141,504</u>	<u>6,954</u>	<u>(1,018)</u>	<u>54,535</u>	<u>201,975</u>
Total Unrestricted funds	<u>267,669</u>	<u>17,929</u>	<u>(5,565)</u>	<u>43,619</u>	<u>323,652</u>
Restricted funds					
Training equipment	8	-	(8)	-	-
Training, Education and Health Promotion	-	51,564	(29,673)	(21,891)	-
Social Care	-	103,128	(97,979)	(5,149)	-
Outreach	-	79,716	(63,137)	(16,579)	-
	<u>8</u>	<u>234,408</u>	<u>(190,797)</u>	<u>(43,619)</u>	<u>-</u>
Total of funds	<u>267,677</u>	<u>252,337</u>	<u>(196,362)</u>	<u>-</u>	<u>323,652</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>As restated Transfers in/out £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds					
Designated funds					
Chris Clinclair Fund	44,563	55	(4,908)	-	39,710
Training, Education and Health Promotion	10,000	16,408	-	(16,408)	10,000
Property Fund	63,358	-	(1,903)	-	61,455
Outreach services	7,500	-	-	-	7,500
Social Care	7,500	-	-	-	7,500
	<u>132,921</u>	<u>16,463</u>	<u>(6,811)</u>	<u>(16,408)</u>	<u>126,165</u>
General funds					
General Funds - all funds	<u>111,993</u>	<u>3,678</u>	<u>(1,337)</u>	<u>27,170</u>	<u>141,504</u>
Total Unrestricted funds	<u>244,914</u>	<u>20,141</u>	<u>(8,148)</u>	<u>10,762</u>	<u>267,669</u>
Restricted funds					
Training equipment	20	-	(12)	-	8
Training, Education and Health Promotion	-	51,564	(40,755)	(10,809)	-
Social Care	-	103,128	(103,149)	21	-
Outreach	-	80,540	(80,566)	26	-
	<u>20</u>	<u>235,232</u>	<u>(224,482)</u>	<u>(10,762)</u>	<u>8</u>

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

16. Statement of funds (continued)

DESIGNATED FUNDS:

Chris Sinclair Fund: - This fund relates to unrestricted funds which have been set aside by the trustees for client care in the form of loans and grants. These funds are held in separate bank accounts and in the investment with Barclays bank. Income to the Chris Sinclair fund is generated through donations and fundraising.

Training, Education & Health Promotion: - This fund relates to unrestricted funds which have been set aside by the trustees to meet the employment associated costs of education training workers where not currently funded from other sources. A reserve of £10,000 at the year end is considered adequate for the charity's needs.

Property Reserve: - The Trustees have decided to show a separate Property Reserve which represents the written down value of the charity's freehold property.

Outreach Services: - The Trustees have decided that a balance of £7,500 should be designated for forthcoming outreach work.

Social Care: - The Trustees have decided that a balance of £7,500 should be designated for forthcoming social care work.

UNRESTRICTED FUNDS:

Unrestricted fund: - This represents the charity's free reserves.

RESTRICTED FUNDS:

Training Equipment: - Money received to purchase a display unit. Depreciation is being charged to the fund, over the asset's expected useful economic life.

Outreach Contract: - Providing a service in North East Lincs, North Lincolnshire and Lincolnshire.

Training, Education & Health Promotion: Providing a service in North East Lincs, North Lincolnshire and Lincolnshire.

Social Care: - Lincolnshire County Council: - Providing support for people infected or affected by HIV.

The Transfer to unrestricted general funds is permitted under the funding agreement. The cost of the programme has always previously exceeded funding received but due to a number of factors the in year the spend to 31 March 2021 was less than the funding received and as a result the surplus has been transferred to the unrestricted funds of the charity.

POSITIVE HEALTH (LINCOLNSHIRE)
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	70,802	70,802
Trade investments	31,655	31,655
Current assets	226,943	226,943
Creditors due within one year	(5,748)	(5,748)
Total	323,652	323,652

Analysis of net assets between funds - prior year

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	8	71,048	71,056
Trade Investments	-	31,596	31,596
Current assets	-	173,923	173,923
Creditors due within one year	-	(8,898)	(8,898)
Total	8	267,669	267,677

18. Related party transactions

No related party transactions as are required to be disclosed under SORP 2015 were undertaken in the year.