
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)
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**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)
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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)'.

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TRUSTEES' REPORT (CONTINUED)
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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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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.

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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."

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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:

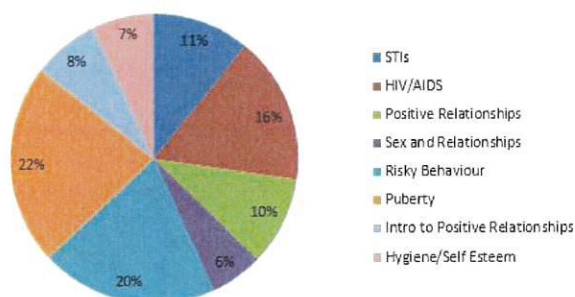
Sexual Transmitted Infections (STIs)
HIV/AIDS Awareness
Understanding the realities of sexual relationships
Relationships, sex, consent
Risky Behaviour
Introduction to Positive Relationships
Puberty

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Objectives and activities (continued)

Free Workshops



Feedback from all the sessions was consistently good:

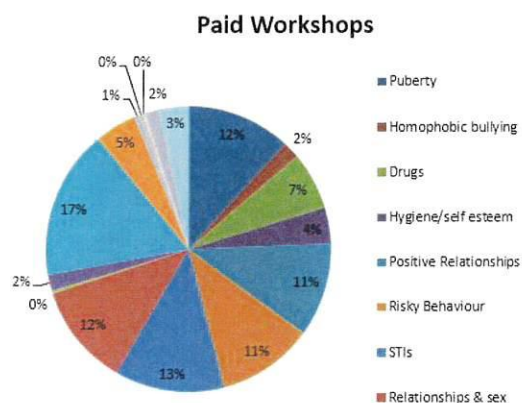
- *Year 11 really appreciated your sessions and felt the trainer was really easy to talk to.*
- *Sincere thank you for your input to our awareness day, the students found your input invaluable, we will welcome you back soon.*
- *Let me start by saying thank you for your open and honest way with the students, 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.

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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.

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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,

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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

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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.

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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

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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.

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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)
(A Company Limited by Guarantee)

**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>
<i>At 31 March 2021</i>	<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>
<i>At 31 March 2021</i>	<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>

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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>

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NOTES TO THE FINANCIAL STATEMENTS
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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

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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.

