

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)
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**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)
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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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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:

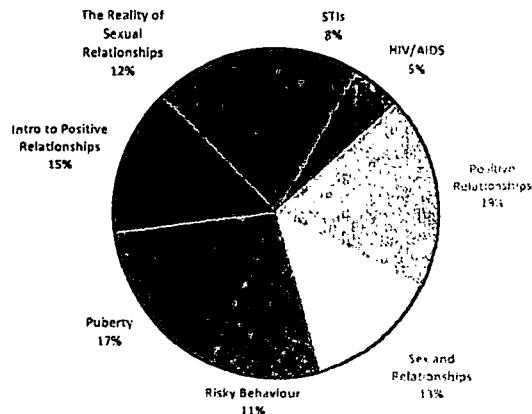
Sexual Transmitted Infections (STIs)
HIV/AIDS Awareness
Understanding the realities of sexual relationships
Relationships, sex, consent
Risky Behaviour
Introduction to Positive Relationships
Puberty

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TRUSTEES' REPORT (CONTINUED)
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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.

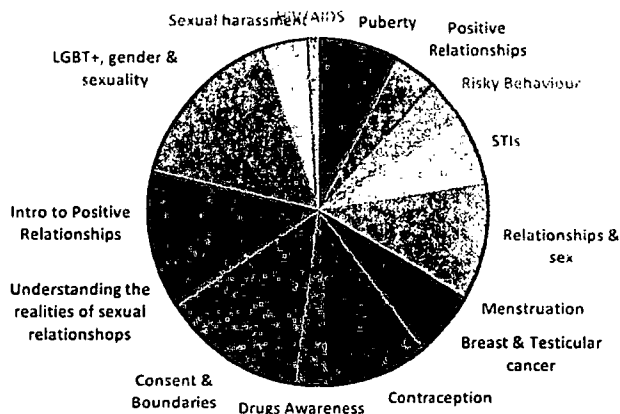
All the sessions provided by Positive Health (Lincolnshire) are delivered in a safe non-judgemental, factual way and allow scope for the participants to ask questions within a safe environment.

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TRUSTEES' REPORT (CONTINUED)
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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 life more independently.

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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.

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TRUSTEES' REPORT (CONTINUED)
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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 Health 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)
(A Company Limited by Guarantee)

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

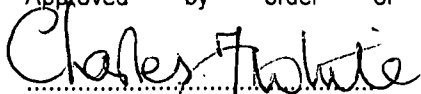
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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>

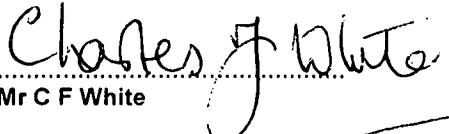
The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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	95,127	47,551	142,678
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	39,381	39,547	78,928
Net book value			
At 31 March 2023	55,746	8,004	63,750
At 31 March 2022	57,649	9,371	67,020

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
	12,818	13,811

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.