

Registered number: 04176976
Charity number: 1091677

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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Trustees	Mr C F White, Chair Ms P J Calder Mr J Winmill, Treasurer Mr C F Hinton, Vice Chair Ms M Laurence Mr P J Martinson (appointed 5 February 2024)
Company registered number	04176976
Charity registered number	1091677
Registered office	25 Newland Lincoln LN1 1XP
Company secretary	Mr J Winmill
Chief executive officer	J Burgwin
Independent examiner	Linda Lord FCA BSc TEP Streets LLP Tower House Lucy Tower Street Lincoln LN1 1XW
Bankers	National Westminster Bank 225 High Street Lincoln

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

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

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

Objectives and activities

a. Policies and objectives

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

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

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

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

and

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

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

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

c. Achievements and Performance

Sexual Health Outreach HIV Prevention and Support Service (SHOHPS)

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

Northern Lincolnshire Outreach

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

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

Sexual Health Outreach Service

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

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

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

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

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Objectives and activities (continued)

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

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

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

Point of Care Inst HIV/Syphilis Testing

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

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

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

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

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

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Objectives and activities (continued)

Sexual Health Promotion/Training and HIV Prevention Services

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

Sexual Health Promotion Events

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

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

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

Sexual Health Promotion/Training

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

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

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

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

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Objectives and activities (continued)

HIV Support Services

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

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

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

Dept of Health and Social Care

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

Client Feedback

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

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

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

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

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

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Objectives and activities (continued)

Case Studies :

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

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

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

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

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

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

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

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

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

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

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

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

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Objectives and activities (continued)

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

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

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

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

The Chris Cinclair Benevolent Fund

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

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

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

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

Partnership Organisations

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

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

Financial review

a. Going concern

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

b. Reserves policy

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

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c. Material investments policy

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

d. Principal funding

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

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

e. Financial Review

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

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

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

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Structure, governance and management

a. Constitution

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

b. Methods of appointment or election of Trustees

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

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

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

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

c. Organisational structure and decision-making policies

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

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Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

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

e. Related party relationships

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

Complaints

We did not receive any complaints during the last year.

f. Financial risk management

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

Plans for future periods

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

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

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

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

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

Structure, governance and management (continued)

Plans for future periods (continued)

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

Statement of Trustees' responsibilities

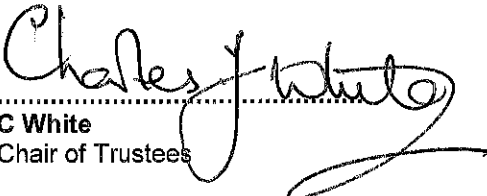
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

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


.....
C White
Chair of Trustees

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

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

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

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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

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

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

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

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

Signed:



Dated: 07/06/2024

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

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

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2024

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

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

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

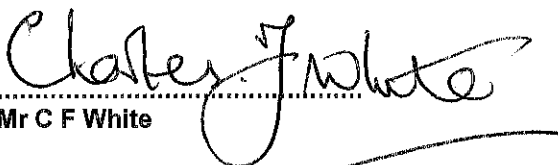
The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

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


Mr C F White

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

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

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

1. General information

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Income

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

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

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

2.3 Expenditure

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

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

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

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

2. Accounting policies (continued)

2.3 Expenditure (continued)

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

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

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2.7 Debtors

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

2.8 Cash at bank and in hand

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

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

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

2. Accounting policies (continued)

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Pensions

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

2.12 Fund accounting

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

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

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

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

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

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

3. Income from donations and legacies

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

4. Income from charitable activities

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

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

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

5. Investment income

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

6. Analysis of expenditure on charitable activities

Summary by fund type

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

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

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

7. Analysis of expenditure by activities

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

8. Independent examiner's remuneration

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

9. Staff costs

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

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

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

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

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

9. Staff costs (continued)

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

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

10. Trustees' remuneration and expenses

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

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

11. Tangible fixed assets

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

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

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

12. Debtors

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

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

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

13. Creditors: Amounts falling due within one year

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

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

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

14. Statement of funds

Statement of funds - current year

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

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

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

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
Designated funds					
Chris Cinclair Fund	30,967	-	(5,847)	-	25,120
Training, Education and Health Promotion	10,000	19,080	-	(19,080)	10,000
Property Fund	57,649	-	(1,903)	-	55,746
Marketing fund	5,000	-	-	-	5,000
Office Fund	10,000	-	-	(10,000)	-
Staff Overtime	8,000	-	-	(8,000)	-
Sexual Health and Promotion Training Officer	-	-	-	21,500	21,500
	<u>121,616</u>	<u>19,080</u>	<u>(7,750)</u>	<u>(15,580)</u>	<u>117,366</u>
General funds					
General Funds	<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>

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

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

14. Statement of funds (continued)

DESIGNATED FUNDS:

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

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

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

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

UNRESTRICTED FUNDS:

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

RESTRICTED FUNDS:

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

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

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

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

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

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

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

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

16. Related party transactions

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