

Registered number: 04176976  
Charity number: 1091677

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

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**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 2025**

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**Trustees**

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

**Company registered  
number**

04176976

**Charity registered  
number**

1091677

**Registered office**

25 Newland  
Lincoln  
LN1 1XP

**Company secretary**

Mr J Winmill

**Chief executive officer**

J Burgwin

**Independent examiner**

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

**Bankers**

National Westminster Bank  
225 High Street  
Lincoln

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

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

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

**Objectives and activities**

**a. Policies and objectives**

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

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

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

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

and

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

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

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

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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.

**c. Achievements and Performance**

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

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

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

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

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**Objectives and activities (continued)**

**Sexual Health Outreach Service**

**Prevent:**

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

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

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

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

Comments from social media users: -

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

*"You Guys do a grand job"*

*"This is a great service"*

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

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

**Test:**

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

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

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**Objectives and activities (continued)**

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

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

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

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

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

*"Great Service, keep up the good work"*

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

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

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

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

**Case study:-**

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

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

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

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

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

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

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**Objectives and activities (continued)**

**Outcome:**

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

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

**Sexual Health Promotion/Training and HIV Prevention Services**

**Prevent:**

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

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

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

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

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

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

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

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



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

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**Objectives and activities (continued)**

**Sexual Health Promotion/Training.**

**Prevent: Added Value**

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

The sessions include:

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

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

*"The workshop was pitched perfectly for the students"*

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

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

Feedback:

*"Thank you*

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

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

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

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**Objectives and activities (continued)**

**HIV Support Services**

**Treat & Retain**

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

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

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

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

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

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

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

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

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

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

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

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**Objectives and activities (continued)**

**Case Study:-**

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

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

**Outcome:**

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

**The Chris Cinclair Benevolent Fund**

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

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

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

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

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

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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 with other organisations across Greater Lincolnshire. In such a vast area one organisation cannot deliver this alone. By embracing and acknowledging the expertise and experiences of other local organisations, ie : Harm Reduction, TB, Hepatitis, Substance Misuse, Homeless teams, Immigration, mental health services, sexual health services and another local organisations, we can all gain an understanding of the needs of the hard to reach communities and work together to reduce the number of people diagnosed with HIV, reduce HIV Stigma and Discrimination.

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

**Financial review**

**a. Going concern**

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

**b. Reserves policy**

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

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

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**TRUSTEES' REPORT (CONTINUED)**  
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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 in the current economic climate.

**d. Principal funding**

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

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

**e. Financial Review**

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

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

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**TRUSTEES' REPORT (CONTINUED)**  
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**Structure, governance and management**

**a. Constitution**

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

**b. Methods of appointment or election of Trustees**

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

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

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

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

**c. Organisational structure and decision-making policies**

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

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

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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 Greater Lincolnshire Council, Social Services, Greater Lincolnshire Integrated Sexual Health Services, Maternity services, The Police, Schools, Colleges, Housing Associations, TB and Hepatitis Teams.

**Complaints**

We did not receive any complaints during the last year.

**f. Financial risk management**

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

**Plans for future periods**

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

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

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

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

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

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

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**Structure, governance and management (continued)**

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

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

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

**Statement of Trustees' responsibilities**

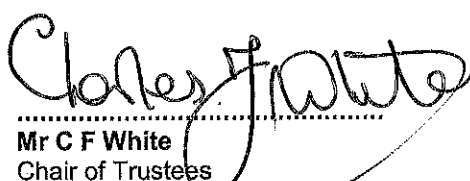
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

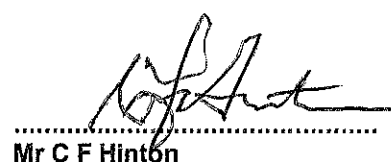
Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application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

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

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

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

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

  
.....  
**Mr C F Hinton**



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

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

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

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

**Responsibilities and Basis of Report**

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

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

**Independent Examiner's Statement**

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

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

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

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

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

Signed: 

Dated: 15 July 2025

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

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

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

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

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

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

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

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

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

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

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2025**

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

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

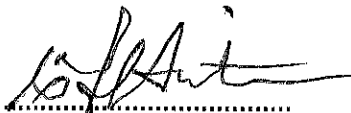
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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

  
.....  
Mr C F White

  
.....  
Mr C F Hinton

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

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

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

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**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.

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

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

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**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.

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

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

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**2. Accounting policies (continued)**

**2.9 Liabilities and provisions**

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

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

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

**2.10 Financial instruments**

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

**2.11 Pensions**

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

**2.12 Fund accounting**

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

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

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

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

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

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

**3. Income from donations and legacies**

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

**4. Income from charitable activities**

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

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



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

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

**5. Investment income**

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

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

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

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

**7. Independent examiner's remuneration**

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

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

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

**8. Staff costs**

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

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

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

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

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

**9. Trustees' remuneration and expenses**

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

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

**10. Tangible fixed assets**

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

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

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

**10. Tangible fixed assets (continued)**

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

**11. Debtors**

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

**12. Creditors: Amounts falling due within one year**

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

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

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

**13. Statement of funds**

**Statement of funds - current year**

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

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

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

**13. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
General Funds	<u>260,868</u>	<u>2,323</u>	<u>(826)</u>	<u>(36,300)</u>	<u>226,065</u>
<b>Total Unrestricted funds</b>	<u>378,234</u>	<u>23,966</u>	<u>(29,316)</u>	<u>(25,590)</u>	<u>347,294</u>
<b>Restricted funds</b>					
Training, Education and Health Promotion	-	56,576	(78,063)	21,487	-
Social Care	-	113,152	(115,674)	2,522	-
Outreach	-	84,833	(86,414)	1,581	-
	<u>-</u>	<u>254,561</u>	<u>(280,151)</u>	<u>25,590</u>	<u>-</u>

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

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

**13. Statement of funds (continued)**

**DESIGNATED FUNDS:**

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

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

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

**UNRESTRICTED FUNDS:**

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

**RESTRICTED FUNDS:**

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

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

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

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

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

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

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

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

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**14. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

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

**15. Related party transactions**

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

