



UNDETECTABLE = UNTRANSMITTABLE



Trustees' annual report 2024

for the period ended
31st March 2024

Registered charity number 1191316

Principal Address:	250 Longford Court Emlyn Gardens London W12 9UW
Trustees:	Jason Warriner (Chair) Gerard Anthony Creamer (Treasurer) Naomi Sloyan Shiraaz Chaim Sidat Marek Tarkowski Harun Tulunay
Governing Document:	Trust Deed
Bankers:	Barclays Leicester LE87 2BB
Accountant & Independent Examiners:	ATS Accountants Globe House Globe Park Moss Bridge Road Rochdale OL16 5EB

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Statement from our Chair

This report provides a range of information that demonstrates our impact, reach and leadership of Plushealth during 2023/24. Over the year we have continued to grow and support people who need our services the most. By utilising technology, we are in a unique position to provide peer support across the UK at a time and place that is best for the people who need us alongside providing face to face support in London.

During the year we have continued to collaborate with number of organisations and as a partner with Fast Track Cities London to improve peer support and actively work towards zero new transmissions of HIV by 2030. Working with Chelsea and Westminster NHS Foundation Trust has provided a real opportunity to demonstrate how two organisations can work together to support 85 people. Working together does make a difference, and I would like to thank our partners, funders and supporters for their support and belief in Plushealth.

Like other charities we are aware of the challenges that we face in the current economic environment. We work hard to manage and mitigate against the risks and challenges that we have identified to ensure the future of the organisation is safeguarded and protected. Recognising and responding to change is key to our approach alongside learning and continuously improving.

Looking to the future we will continue to collaborate, respond to change and make a positive difference. Through our day-to-day work and leadership as a Board of Trustees we remain committed to developing our services and ensuring that we are representative and inclusive in our approach.

I would like to take this opportunity to thank our staff members, volunteers and trustees for their ongoing support, energy and hard work. Working as a strong and motivated team drives the charity forward so that we continue to support people living with or affected by HIV.

Jason Warriner
Chair, Board of Trustees

Trustees' report

The board of trustees are pleased to present their annual report together with the financial statements covering the period 1st April 2023 to 31st March 2024.

The financial statements comply with Charities Act 2011, CIO foundation governing document and guidance set out by the Charity Commission for England & Wales on the preparation of receipts and payments accounts. We have engaged ATS Accountants to provide the independent examination of our annual accounts as our income for the period is above the £25,000.

Our financial statements for the period have been produced on an accrual accounting basis, rather than on receipts and payments as was the case in previous years. Accrual accounting recognise income as soon as an invoice is raised rather than when the payment for the invoice arrives. When a bill payment demand comes in, it's recognised as an expense even if payment won't be made for another 30 days.

As our charity finances continue to grow and attract greater scrutiny the board of trustees on the advice of our accountants felt this approach provides a more accurate picture of the charity's financial performance enabling the trustees to make financial decisions with greater confidence. The additional benefit is in the context of approaching potential funders with a more accurate view of our current and longer term finances.

Our purpose and activities as set out in our constitution document dated 14th August 2020 are to address the needs of people living with HIV for the public benefit by

- Providing online and telephone peer to peer support
- Providing online support for HIV negative partners, close relatives, carers, and friends of those living with HIV
- Providing practical information to improve knowledge about HIV and associated health conditions
- Providing online HIV prevention support and information for those most at risk of acquiring HIV

Our vision is to promote emotional and physical wellbeing by providing practical help and support so everyone living with HIV can live healthy active lives, free from stigma and prejudice.

Our actions are to inform, support, empower and improve the lives of people living with or affected by HIV.

Our approach is to provide information that is relevant, practical, and easy to understand which is based upon up-to-date science, research and guidelines relating to HIV care and treatment.

Our delivery is via a low cost, high value model, which embraces the use of digital technology. This enables our work to have national coverage so we can reach more people living with or affected by HIV.

- Our website pages are written by people living with HIV which are arranged to mirror the experiences of people living with HIV from initial diagnosis to living well with HIV and beyond.
- Our online peer support service is free to anyone over the age of 16 who is living with or affected by HIV. Having the opportunity to talk to someone else who is also living with HIV is very powerful and recognised by experts and clinicians as a vital part of modern HIV care.

The role and contribution of volunteers As a small charity we are reliant on volunteers to undertake a variety of roles which include volunteering as a trustee, peer mentor, social media officer, finance, and general administrative volunteer roles. We highly value the contribution volunteers bring to our charity, as without their commitment we could not continue our valuable work.

We encourage our volunteers to contribute to the development of our charity and in return we are committed to providing role specific training and other opportunities for our volunteers to develop their knowledge and skills.

During the period covered by this report our volunteers (including trustees) donated 940 hours. We estimate the monetary value to be £16,000.

In kind donations Whilst our charity has not received any in kind donations for the period covered by this report, we wish to acknowledge the support received from those who have provided informal advice and support.

We would also like to acknowledge the support given to some of our most vulnerable service participants from other charitable organisations which include Migrant Help, Positively UK (benefit advice), Rainbow Migration, National AIDS Trust, Riverhouse Trust, Stonewall Housing The Foodchain, Trussell Trust YMCA Positive Health.

Public benefit statement HIV remains a highly stigmatised and misunderstood health condition, despite major advances in treatment, care, and advocacy. Whilst our services are specifically aimed at supporting people living with or affected by HIV there are wider public health benefits which include the following:

Physical health benefits – by providing up to date information on our website we can inform the general population about current HIV developments. We provide information on the prevention of onward transmission of HIV using treatment as a form of prevention, often referred to as ‘undetectable equals untransmissible or UequalsU.’ By providing one-to-one peer support we inform, support, and empower people living with HIV to improve their overall health, including viral suppression, linkage to care, and physical wellbeing.

Emotional health benefits – reducing the burden of internalised and perceived stigma has a significant benefit to wider society. Empowering people living with HIV to challenge misinformation and negative attitudes towards HIV can change beliefs and reduce stigma. Providing good quality information increases the knowledge and confidence of people who consider themselves at risk of contracting HIV. This in turn helps them make healthy choices in reducing their likelihood of acquiring HIV.

Health costs – there is evidence that where people living with HIV are supported at the point of diagnosis and beyond, their retention in care and adherence to treatment is improved when compared to those who do not receive peer support. There are additional health costs when people living with HIV are unable to continuously engage with their care and treatment. Inpatient care is particularly expensive with some estimates suggesting an average stay in a specialist HIV inpatient service costing up to £150,000 per average stay.

1. Charity structure, governance, and management

Plushealth is a Charitable Incorporated Organisation (CIO) where the only voting members are the charity trustees (foundation model). During this reporting period we recruited a new chair to the board of trustees, with 2 trustees coming to the end of their 3-year term and one of our trustees resigned due to a change in personal circumstances. There are currently 4 serving trustees and detailed below.

Names of the charity trustees	Date appointed	Date resigned
Mr Jason Warriner (Chair)	24/04/2023	-
Mr Gerard Creamer (Treasurer)	06/09/2020	-
Mr Harun Tulunay	16/09/2020	-
Mr Shiraaz Chaim Sidat	01/02/2021	-
Mr Lee Forster-Kirkham	01/02/2021	15/06/2023
Ms Victoria Anne Lomas	06/09/2020	30/09/2023
Mr Sean Hourigan	01/02/2021	11/03/2024

Names of Senior Staff	Date appointed	Date resigned
Mr Christopher Williams	01/07/2020	-

Trustee recruitment

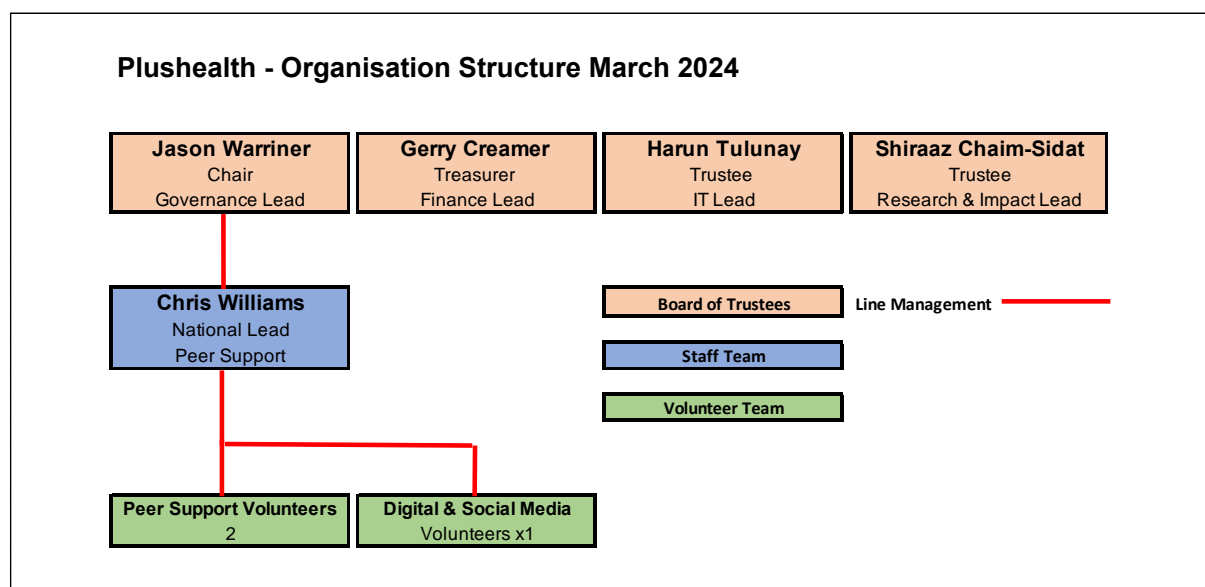
We are committed to expanding the diversity and representation of all communities to our board of trustees. We welcome applications from under-represented individuals, particularly people from minority ethnicities, people who identify as trans and/or non-binary, and heterosexual men. We believe it is important our board of trustees includes people from all communities. Such a policy will be extended to our recruitment of employees and volunteers. Peer support roles are naturally occupied by people living with HIV.

Policies and procedures adopted for the induction and training of trustees

As a small charity our resources are somewhat limited to carry out what might be considered as a formal induction of new trustees. We are therefore reliant on the information available via the Charity Commission website and in addition provided our trustees with 'in-role' training.

Organisational structure

The structure of our charity is shown in the organogram shown below:



During the reporting period we employed one part-time member of staff; our National Service Lead – Peer Support, who currently oversees all our peer support activities including the Fast-Track Cities London peer support project. The day-to-day management of our charity is a voluntary role at this stage in the development of our charity. The board of trustees have delegated this role to Chris Williams who is supported by a small team of volunteers.

Charitable and political donations

During the report period our charity made no donations to other charitable or political party organisations.

Risk management

The trustees have overall responsibility for setting the direction of the charity and to deliver the public benefits as stated in our governing document. Trustee responsibilities include the leadership, governance, and financial oversight of the charity to ensure it carries out its statutory obligations and always remains financially secure. The trustees review the risk register at each quarterly board meeting and take action to mitigate any potential risks to the financial viability and legal obligations as set out by the Charity Commission.

2. Our charitable activities & achievements

Our charitable activities focused in four areas:

- Supporting and empowering people living with or affected by HIV through our online peer support service
- Informing people living with or affected by HIV through our website and social media channels to enable them to better self-manage their overall health and wellbeing
- Providing practical support for people living with HIV to ensure they can access our online services and attend their HIV clinic appointments
- Income generation and community fundraising activities to support our work, particularly our national online peer support service

2.1 Supporting and empowering peer participants Our low cost, high value model of delivering peer support remotely using digital technology has been shown to be popular with the participants we work with. The service provides a seamless online experience where people living with or affected by HIV can register and book appointments online and get to 'meet' someone else living with HIV by their chosen means, typically within 2 to 3 days of registering for the service.

We provide one-to-one peer support through our national service, which is freely available across the UK, regardless of location. This is delivered remotely using digital platforms to include video, voice, and text chat support. As part of our national service, we provide peer support using email and other secure electronic means such as WhatsApp and other messaging platforms. We fund our national services through individual voluntary donations and income derived from charitable activities together with restricted trusts and foundations income.

In addition to our national peer support service, we continued to provide one-to-one peer support as part of Fast Track Cities London project up to the end of June 2023. Between July 2023 and March 2024, we were commissioned by Chelsea and Westminster NHS Foundation Trust to continue with an interim peer support service, whilst further funding was agreed with Fast Track Cities London.

For the period 1st April 2023 to 31st March 2024 (all peer participant services) we engaged with 102 individual peer support participants and delivered the following:

404	individual interventions
4.0	interventions per participant
337	hours of peer support
£50	the average cost per intervention
£200	the average cost per peer support participant

National peer support service

Providing peer support throughout the four nations of the UK is one of our long held primary objectives and has been developed by people living with HIV. The service was part funded by charitable donations and unrestricted in the first half of the reporting period. We were successful in attracting additional grant funding in the second half of the reporting period. This included grants from National Lottery – Awards For All and Gilead Medical and Scientific Fellowship Fund. These grants supported core costs associated with running our national peer support service our volunteer recruitment and development programme.

The national peer support service is delivered and managed by Chris Williams, who has led this service since it was founded in 2018. At the end of March 2024, we appointed a new part-time member of staff who will be delivering this service for a period of 18 months, based on current funding arrangements.

For the period 1st April 2023 to 31st March 2024 our national service engaged with 17 individual peer support participants and delivered the following:

44	individual interventions
2.6	interventions per participant
37	hours of peer support
£57	the average cost per intervention
£148	is the average cost per peer support participant

Fast Track Cities, London, peer support improvement project

This project is a collaboration with Positively UK, Naz Project and Chelsea and Westminster NHS Foundation Trust HIV Services, including 56 Dean Street, 10 Hammersmith Broadway, Kobler Clinic, HIV services at West Middlesex Hospital and inpatient services at the Chelsea & Westminster Hospital site.

This report covers the final year of this project up to the end of June 2023. Thereafter we were directly commissioned by Chelsea & Westminster NHS Foundation Trust to deliver an interim peer support service to bridge the period where a further funding proposal was being developed by Fast-Track Cities London to build on the previous project.

Over the life of this service, we have taken a quality improvement approach has enabled us to improve the way we engage with those accessing the service and deliver timely intervention for those people receiving a new HIV diagnosis. People living with HIV were referred into the service by their clinical team because they met one or more of the following criteria:

- New HIV diagnosis within the last 6 months
- Experienced difficulties engaging consistently with their clinic team
- Experienced difficulties remaining adherent to their treatment
- Unable to maintain undetectable viral load and therefore at risk of health complications and onward HIV transmission
- Experienced periods of complete disengagement with their HIV care and treatment, sometimes referred to as 'need to find' individuals

There is also an online self-referral process whereby anyone accessing their care and treatment through the HIV services provided by Chelsea & Westminster NHS Foundation Trust can access peer support. This ensures equity of service and is not dependent on a clinician making a referral or where someone receives a new HIV diagnosis.

For the period 1st April 2023 to 31st March 2024 this service engaged with 85 peer support participants and delivered the following:

360	individual interventions
4.2	interventions per participant
300	hours of peer support
£47	the average cost per intervention
£200	the average cost per peer support participant

2.2 Informing people living with or affected by HIV Our website provides practical information written by people living with HIV. We've arranged the information to mirror the experiences of people living with HIV from initial diagnosis to living well with HIV and beyond. The website pages are regularly reviewed to include new and relevant information available in the public domain. Our approach is to provide information that is relevant, practical, and easy to understand and based upon up-to-date science, research and guidelines relating to HIV care and treatment.

Visitors to our website

The following statistics provide a snapshot of visitors to our website for the period covered by the report. Some of the data detailed below was missing due to the change in Google Analytics monitoring which was intermittent in the first half of the year following the change.

Total visitors	2392
New visitors	2377
Returning visitors	260
Total sessions	2677
Total page views	4129

Average time on page 1 minute 53 seconds

Website development and content

Our website is currently managed and updated by volunteers and is of bespoke design, which brings with it advantages in that it can be further developed to our exacting requirements. The challenge of this design is content management can be more complex and requires expert knowledge of the website to provide any updates or additions. Our website was launched in July 2018 and is therefore in need of redevelopment and renewal and we will seek to obtain funding to support the development of a new website in the next financial year 2024-25.

Our social media channels

As a digital organisation we use social media to engage with the communities we serve. Facebook, Instagram, and Twitter are the main channels we currently use to reach out to and engage with our target audiences.

2.3 Providing practical support for people living with HIV The Forster-Kirkham Support Fund was set up in the memory of the late Craig Forster-Kirkham who passed away on 7th November 2022, loving husband of Lee Forster-Kirkham who served as a board member between February 2021 and June 2023. The fund provides practical support to ensure there is equitable access to our online services by providing SIM card data and mobile connectivity to those who would otherwise be excluded due to lack of connection to the internet and mobile network.

The fund also provides grants to purchase mobile devices, emergency grants to support basic needs where no immediate support is available together with travel assistance grants where travel costs would result in people living with HIV being unable to attend their HIV clinic or other linked health related appointments.

For the period 1st April 2023 to 31st March 2024, we supported 17 individuals with grants totalling £1105, with the average grants per person being £65. Eleven out of the 17 individuals (65%) required financial support due to reduction in benefits awarded or whilst they were waiting the outcome of a benefit claim. The balance of 6 individuals (35%) were individuals who were waiting for their asylum claim to be decided.

Breakdown of grants issued is shown below:

£300	mobile connectivity grants supporting 6 individuals (£50.00 per person)
£500	small grants to purchase mobile handsets supporting 5 individuals (£100 per person)
£225	travel support grants supporting 4 individuals (£56.25 per person)
£ 80	emergency grants supporting 2 individuals (£40 per person)

2.4 Income Generation To execute our vision for our national peer support service and to ensure long-term sustainability we continued to work with our income generation consultant throughout the reporting period. We developed resources to support our grant applications which included a comprehensive case for support document, a trusts and grants tracker tool which enables us to focus our efforts on organisations where we had a good chance of succeeding.

We were awarded funding from National Lottery – Awards For All and Gilead Medical and Scientific Fellowship Grant. The grant total awarded during the reporting period was £13,600 with a further £3,175 in the financial year 2023-24.

The interim peer support service provided to Chelsea and Westminster NHS Foundation Trust outside of the Fast Track Cities project provided a total income of £4,600 and enabled us to provide continuity of service at 56 Dean Street, Kobler Outpatients, 10 Hammersmith Broadway and Twickenham House located at West Middlesex University Hospital campus.

Community Fundraising Activities

As a small charity we are reliant on the generosity of our supporters to ensure Plushealth can continue its vital work. Community fundraising is a key area of focus as we continue to diversify our income streams.

Main sources of income were as follows:

- The Red Run 2022
- World AIDS Day ribbon donations
- Forster-Kirkham memorial donations

The combined income from these community events was £2,813, which represents 30% of our unrestricted income for the period. We will continue to build upon our community fundraising activities as this is an important income stream providing much needed general funding to ensure the charity remains financially viable.

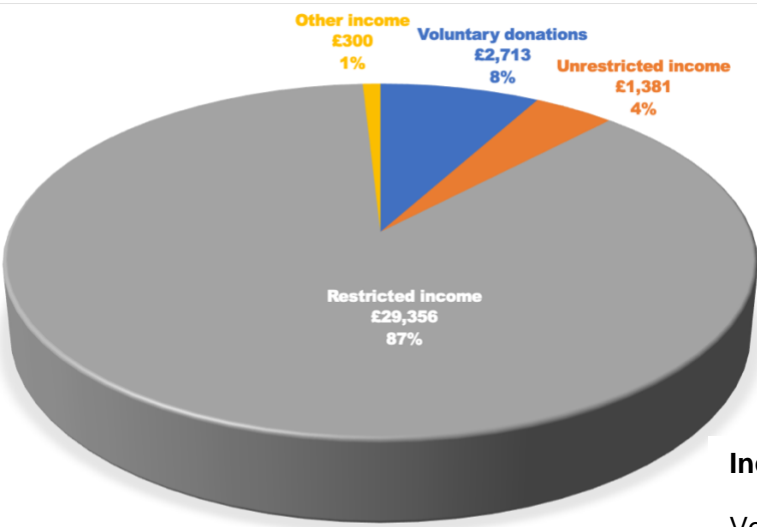


3. Financial review

Details of our income and expenditure for the period 1st April 2023 to 31st March 2024 are shown below. Our total income was £33,750, which is an increase of 27% when compared to the previous year. This increase is the result of our investment in income generation which yielded income of £13,000 in this financial year and a further £3,200 in the financial year 2023/24

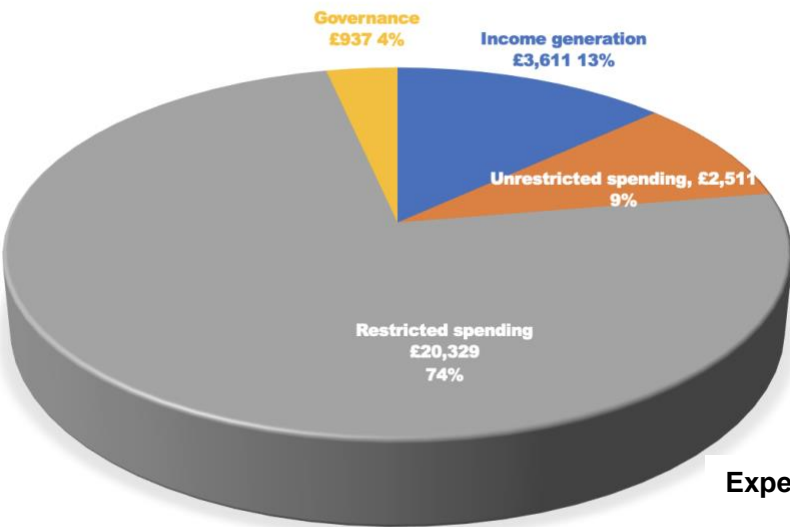
Expenditure for the period totalled £27,388 which is an increase of 21% on previous year. The increase was in the main due to our £3,000 investment in income generation support together with an increase in costs of providing the Fast-Track Cities peer support service. During the reporting period there was a net surplus of £6,362. Total funds available to the charity as at 31st March 2024 were £31,044, represented by unrestricted reserves of £15,360 and restricted reserves of £15,684.

Analysis of income



Income received	This Year £	Last Year £
Voluntary donations	2,713	4,267
Other Income	300	850
Unrestricted income	1,381	10,218
Restricted income	29,356	11,246
Totals	33,750	26,581

Analysis of expenditure



Expenditure	This Year £	Last Year £
Generating receipts	3,611	1,296
Unrestricted spending	2,511	3,350
Restricted spending	20,329	16,987
Governance	937	761
Totals	27,388	22,694

Reserves policy

The board of trustees have agreed a policy of keeping a working cash balance to ensure Plushealth can continue its charitable activities for a period of 3 months. In case of a decision being taken to dissolve the charity this would provide adequate financing to meet our contractual commitments and ensure the charity was closed in an orderly manner to reduce the impact on our beneficiaries and to ensure all financial agreements can be met.

Future charitable activities

Our vision is to develop the reach of our national peer support service across the UK to ensure people living with or affected by HIV can access one-to-one peer support free of charge regardless of where they live within the UK. This was the principle aim of our Founder Chris Williams which has been adopted by the board of trustees as our vision for the future of our charitable activities. We believe we have a strong operational model which will enable the charity to grow its presence to compliment the work of other service providers.

Our involvement in the Fast Track Cities Improvement Programme, London has enabled us to develop an online service model which can be integrated with NHS specialist HIV services. The experience gained by working with the HIV clinic teams at Chelsea and Westminster NHS Foundation Trust provides our charity with opportunities to work closely with other NHS Trusts to further develop the support available to people living with or affected by HIV.

Independent examiner's report to the trustees of

PLUSHEALTH (charity number 1191316)

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

Respective responsibilities of trustees and examiner

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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



Shahedul Alam BSc (Hons) CPFA

On behalf of ATS Accountants Ltd

Globe House, Globe Park, Moss Bridge Road, Rochdale OL16 5EB

Statement of Financial Activities

	Notes	Unrestricted Funds £ 2024	Restricted Funds £ 2024	Total Funds £ 2024	Prior Year Funds £ 2023
Incoming Resources	3				
Income & endowments from:					
Voluntary donations		2,713	-	2,713	4,267
Charitable activities		1,381	29,356	30,737	21,646
Other trading activities		300	-	300	668
Total		4,394	29,356	33,750	26,581
Resources expended	4				
Expenditure on:					
Raising funds		3,611	-	3,611	1,296
Charitable activities		2,511	19,827	22,338	20,637
Governance costs	5	937	-	937	761
Other		-	-	-	-
Total		7,059	19,827	26,886	22,694
Net income / (expenditure) before investment gains / (losses)					
Net gains / (losses) on investments		-2,665	9,529	6,864	3,887
Net income / (expenditure)		-2,665	9,529	6,864	3,887
Transfer between funds		-	-	-	-
Reconciliation of cash funds:					
Total funds brought forward		18,025	6155	24,180	15,642
Net Receipts. /payments		-2,665	9,529	6,864	3,887
Total funds carried forward		15,360	15,684	31,044	19,529

Balance Sheet

	Notes	Unrestricted Funds £ 2024	Restricted Funds £ 2024	Total Funds £ 2024	Total Last Year £ 2023
Fixed Assets					
Tangible assets	8	-	-	-	-
Total fixed assets		-	-	-	-
Current assets					
Debtors	9	-	4,864	4,864	5,465
Inventory		23	-	23	6
Cash at bank and in hand	12	15,548	10,820	26,368	19,529
Total current assets		15,571	15,684	31,255	25,000
Creditors: amounts falling due within one year	10	211	-	211	317
Net Current assets / (liabilities)		15,360	15,684	31,044	24,683
Creditors: amounts falling due after one year		-	-	-	-
Total net assets or liabilities		15,360	15,684	31,044	24,683
Funds of the charity		15,360	15,684	31,044	24,683
Balance carried forward		15,360	15,684	31,044	24,683

Signed on behalf of
the board of trustees

Name

Signature

Date of approval

Jason Warriner



21st January 2025

Gerard Creamer

21st January 2025

Notes to the Accounts

Note 1 – Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Note 2 – Accounting policies

2.1 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Tax reclaims on donations and

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial gifts donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from

other trading activities and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least They are valued at cost

The depreciation rates and methods used are disclosed in note 9.2.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 3 – Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Unrestricted:			
Voluntary donations	2,713	-	2,713
Charitable activities	1,381	-	1,381
Other trading activities	300	-	300
Total unrestricted income	4,394	-	4,394
Restricted:			
Forster-Kirkham fund	-	100	100
Fast Track Cities London Chelsea and Westminster NHSFT	-	12,277	12,277
Gilead Fellowship Fund	-	3,914	3,914
National Lottery - Awards for All	-	3,175	3,175
NSUN	-	9,890	9,890
Saving Lives	-	0	0
Total restricted income	-	29,356	29,356

Note 4 – Analysis of expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Unrestricted:			
Raising funds	3,611	-	3,611
Charitable activities	2,511	-	2,511
Governance costs	937	-	937
Total unrestricted expenditure	7,059	-	7,059
Restricted:			
Forster-Kirkham fund	-	524	524
Fast Track Cities London Chelsea and Westminster NHSFT	-	13,619	13,619
Gilead Fellowship Fund	-	3,412	3,412
National Lottery - Awards for All	-	329	329
NSUN	-	312	312
Saving Lives	-	950	950
Total restricted income	-	19,807	19,807

Note 5 – Support Costs

	Raising Funds £	Central Costs £	Grand Total £	Basis of allocation Method
Governance costs	-	937	937	Direct
Total	-	937	937	

Note 6 – Details of certain items of expenditure

Fee for examination of the accounts £

Independent examiner's fee 300

Assurance services other than audit
or independent examination -

Tax advisory fees -

Other fees (financial advice,
consultancy,
accountancy services) paid to
independent 637

Note 7 – Paid employees

7.1 Staff costs	This year £	Last Year £
Salaries and wages	14,507	13,325
Social security costs	710	541
Pension costs (defined contribution scheme)	480	322
Total staff costs	15,697	14,188

No employees received employment benefits (excluding employer pension costs) for the reporting period of more than £60,000

7.2	Average head count in the year	This year number	Last Year number
	Fundraising	-	-
	Charitable activities	1	1
	Governance	-	-
	Total average head count	1	1

Note 8 – Tangible fixed assets

The charity does not have any tangible fixed assets for the reporting period.

Note 9 – Debtors and prepayments

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accounts receivable	4,864	5,465	-	-
Total	4,864	5,465	-	-

Note 10 – Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Social security and taxes	211	317	-	-
Total	211	317	-	-

Note 11 – Movement in funds

	Opening Balance £	Income £	Payments £	Closing Balance £
Unrestricted:				
Core charity operations	18,025	4,394	7,059	15,360
Total unrestricted income	18,025	4,394	7,059	15,360
Restricted:				
Forster-Kirkham fund	1,630	100	524	1,206
Fast Track Cities London	2,914	12,277	13,159	2,032
Chelsea and Westminster NHSFT	-	3,914	3,892	22
Gilead Fellowship Fund	-	3,175	329	2,846
National Lottery - Awards for All	-	9,890	312	9,578
NSUN	950	-	950	-
Saving Lives	661	-	661	-
Total restricted income	6,155	29,356	19,827	15,684
Total charity	24,180	33,750	26,886	31,044

Note 12 – Cash at bank and in hand

	This year £	Last Year £
Cash at bank	26,312	19,474
Cash in hand	56	55
Total charity	26,368	19,529

Note 13 – Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or related charity.

13.2 Trustee expenses

The charity paid trustees expenses which were incurred as a result of fulfilling their duties during the reporting period.

Thankyou

We should like to take this opportunity to thank all our supporters and volunteers without whom we would not be able to continue our valuable work. As a small charity we are extremely appreciative of the generosity shown by so many individuals and their belief in our vision to promote emotional and physical wellbeing by providing practical help and support so everyone living with HIV can live healthy active lives, free from stigma and prejudice.

Working collaboratively with other organisations is vital for any charity and is particularly important for small charities. We would like to give special thanks to:

- Chelsea and Westminster NHS Foundation Trust
 - Kobler Centre, Chelsea & Westminster Hospital
 - 56 Dean Street, Soho
 - 10 Hammersmith Broadway, Hammersmith
 - Twickenham House, West Middlesex University Hospital
- Fast Track Cities London
- Gilead Sciences
- Naz Project London
- National HIV Nurses Association
- Positively UK
- Positive Health (Central YMCA – London)
- Rainbow Migration
- Riverhouse Trust
- Sophia Forum
- Stonewall Housing
- The Foodchain