

Trustees' annual report 2025

for the period ended
31st March 2025



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:	CIO Foundation Constitution
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

Dear Supporters, Friends, Donors and everyone who makes our work possible,

The Trustees of Plushealth are pleased to present their annual report and independently examined financial statements for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2005) and Accounting Standards Charities Act 2011.

This past year has been one of both challenge and growth. It is my pleasure to present this year's annual report reflecting the incredible work and impact we have achieved together.

Financially the charity is in a good position achieving a turnover that has broken through the £50,000 ceiling. I believe the whole team should be proud of this milestone. Increased turnover means we can continue to help more people throughout the United Kingdom whether that be through online or face to face peer support. I would like to thank our partners, funders and supporters for their support and belief in Plushealth.

The funding environment has been challenging this year, but Plushealth has diversified its funding streams to meet this challenge head on. More details on how we have achieved this can be found within the following annual report.

With regards to our activity levels, both nationally and with our NHS partner we have grown significantly. Plushealth has seen a 29% increase in the number of people we have supported through our peer support service compared to the same period last year. We have also seen an increase of 22% in appointments. This is considerable growth for our charity and growth that we plan to maintain and build upon in 2026 and beyond.

Our day-to-day operational capacity has also seen growth with two new part-time members of staff added to the team. In addition to these two new members of staff Plushealth has also created a National Lead Service role with Chris Williams heading up the position.

Plushealth has also strengthened the Board of Trustees with two new appointments, Naomi Sloyan and Marek Tarkowski. Both these new trustees have improved the diversity within the board and have brought with them new knowledge, perspectives and skills.

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, focusing on quality and excellence of service.

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 can 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 2024 to 31st March 2025.

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.

The 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. This therefore enables 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 that 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 has been proven to be very helpful and is 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 or their time, the estimated monetary value being £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, National AIDS Trust, Riverhouse Trust, Stonewall Housing, The Foodchain and Trussell Trust.

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 is £18,000. This can increase to £114,000 for someone with advanced HIV support and care.

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 2 new trustees. There are currently 6 serving trustees as 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 Marek Tarkowski	01/08/2024	-
Ms Naomi Sloyan	16/09/2024	-
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	-

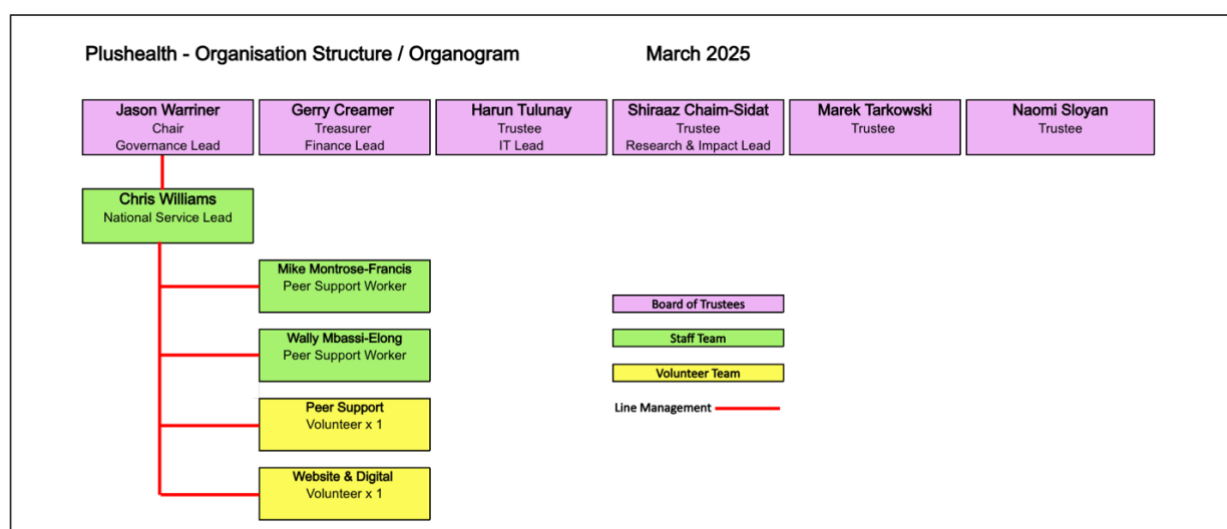
Trustee recruitment

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 have provided our trustees with 'in-role' training.

Organisational structure



During the reporting period we employed 2 part-time members of staff who deliver our core national peer support service and NHS peer support at clinics provided by Chelsea & Westminster NHS Foundation Trust funded by Fast Track Cities London.

Our National Service Lead manages all our peer support activities and is responsible for developing our work with NHS Trusts. 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, 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 delivering 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 remaining 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

- **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 '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 'Getting To Zero' project. Funding for this service is in place until 30th June 2026.

For the period 1st April 2024 to 31st March 2025 (all peer participant services) we engaged with 132 individual peer participants and delivered the following:

493	individual interventions
3.7	interventions per participant
410	hours of peer support
£78	was the average cost per intervention
£289	was 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 the 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 and our volunteer recruitment and development programme.

The national peer support service is managed by Chris Williams, who has led this service since it was founded in 2018. Delivery of this service is provided by a part-time member of staff 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 30 individual peer support participants and delivered the following:

146	individual interventions
4.8	interventions per participant
122	hours of peer support
£120	was the average cost per intervention
£577	was the average cost per peer support participant

Fast Track Cities - London, Getting to Zero peer support service

This service is a collaboration with Positively UK, Naz Project and Chelsea and Westminster NHS Foundation Trust HIV Services, which include clinics at 56 Dean Street, 10 Hammersmith Broadway, Kobler Outpatients, HIV services at West Middlesex Hospital and Inpatient Services at the Chelsea & Westminster Hospital site.

We have taken a quality improvement approach to service delivery. This has enabled us to improve the way we engage with those accessing the service and deliver timely interventions 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 2024 to 31st March 2025 this service engaged with 106 peer participants and delivered the following:

347	individual interventions
3.3	interventions per participant
289	hours of peer support
£60	was the average cost per intervention
£196	was 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, which is 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. We over-estimated the figures for last year and Google analytics has changed the way visitors are measured

	2024/25	2023/24	+/-
Active users	1,830	1,008	82%
New users	1,870	1,011	85%
Returning visitors	215	99	117%
Total sessions	2,120	1,056	101%
Total page views	18,903	9,195	106%
Ave engagement time / session	02:42	02:43	-1%
Ave engagement time / user	03:10	02:54	9%
Top 5 landing pages	2024/25	2023/24	+/-
Home page	1,163	505	130%
Peer Support	163	56	162%
Healthcare & HIV	136	12	1,033%
Meet the Team	62	30	107%
Meet the Trustees	59	39	51%

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 2025-26.

Our social media channels

As a digital organisation we use social media to engage with the communities we serve. Facebook, Instagram, X (formally known as Twitter) and BlueSky are the main channels we currently use to reach out to and engage with our target audiences. During the reporting period we reviewed our social media presence and made the decision to gradually move away from using X to focus on developing our BlueSky presence.

We also made the decision to work with an external social media agency (Social Buzzing) to manage our social media content and scheduling to grow our social media footprint by developing a consistent approach and recognisable branding across all our channels.

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 2024 to 31st March 2025, we supported 21 individuals with grants totalling £2,392, with the average grants per person being £68. 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.

71% (n= 15) of those supported were due to benefit delays or reductions up from 65%
29% (n= 6) of those supported were people with no recourse to public funds slightly down from previous year of 35%.

There was a 6 fold increase in the cost of travel grant support provided £1405 v £225. We supported 11 people with travel grants which is nearly a 3-fold rise over the previous year.

55% of those in receipt of travel grants had no recourse to public funds as they were waiting for their asylum claim to be decided. The remainder (45%) required travel support due to delays or reductions in benefit awards. Additionally, 29% (n=6) were referred to local food banks, all of whom required food / nutritional support whilst waiting for benefit claims to be decided.

There was a 3-fold increase in in people requesting emergency grants this year compared to last year. The average grant given increased by 28% reflecting the increase in the cost of living. Emergency grants were typically requested to top up gas and electricity meters or to purchase food and other essentials where there was no other support available for that individual.
Breakdown of grants issued is shown below:

£392 mobile connectivity grants for 10 individuals (£39 per person) for an average of 6 months
£339 small grants to purchase mobile handsets for 5 individuals (£68 per person)
£1405 travel support grants for 11 individuals (£128 per person)
£255 emergency grants for 5 individuals (£51 per person)

2.4 Income Generation

To execute our vision for our national peer support service and to ensure long-term sustainability we made the decision to bring this vital work in-house, having previously worked with an external consultant to provide support and guidance in the previous financial year. We reviewed our approach to income generation to include a wider portfolio of potential funders within the Trusts and Foundations sector. During the reporting period we were successful in securing funding from The National Lottery, Gilead Medical and Scientific Fellowship and Leathersellers Foundation which totalled £33.4k in new funding.

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 2024
- World AIDS Day ribbon donations
- Forster-Kirkham memorial donations (restricted funding)

The combined income from these community events was £3,371 which is an increase of 24% when compared to the previous year. £1,650 was designated as unrestricted funding, ringfenced for website redevelopment with the balance ££1,721 in restricted funding for the Forster-Kirkham assistance programme.

We will continue to build upon our community fundraising activities as this is an important income stream providing much needed general funding.



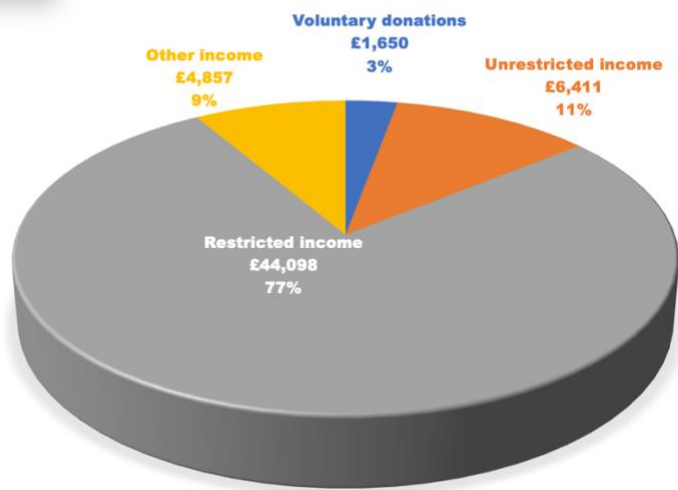
3. Financial review

Details of our income and expenditure for the period 1st April 2024 to 31st March 2025 are shown below. Our total income was £57,016, which is an increase of 69% when compared to the previous year. This increase is the result of our focus on income generation, including a 2-year grant award from the National Lottery of £19,125, £9,700 from Gilead Sciences and a further £4,500 from Leathersellers Foundation.

Expenditure for the period totalled £52,969 which is an increase of 93% on the previous year. The increase was due to the creation of new part time roles dedicated to support our UK wide peer support service. There was a net surplus of £4,047 for the financial year. Total funds available to the charity as of 31st March 2025 were £35,092, represented by unrestricted reserves of £9,310 and restricted reserves of £25,782.

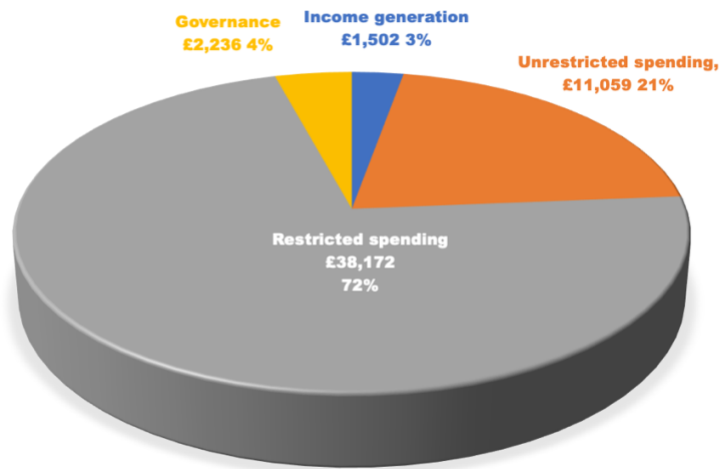
Analysis of income 2024 – 2025

Chart Area



Income Analysis	2024 - 25	2023 - 24
Voluntary donations	£1,650	£2,713
Unrestricted income	£6,411	£1,381
Restricted income	£44,098	£29,356
Other income	£4,857	£300
Total	£57,016	£33,750

Analysis of expenditure 2024 – 2025



Spending Analysis	2024 - 25	2023 - 24
Income Generation	£1,502	£3,611
Unrestricted spending	£11,059	£2,511
Restricted spending	£38,172	£20,329
Govenance	£2,236	£937
Total	£52,969	£27,388

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 principal 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 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 the 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 2025.

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) FCPFA
On behalf of ATS Accountants Ltd
Globe House, Globe Park
Moss Bridge Road, Rochdale
OL16 5EB

Statement of Financial Activities

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Incoming resources	3	2025	2025	2025	2024
Income and endowments from:					
Voluntary Donations		1,650	1,721	3,371	2,713
Charitable activities		6,411	42,377	48,788	30,737
Other Trading Activities		660	4,197	4,857	300
Total		8,721	48,295	57,016	33,750
Resources expended	4				
Expenditure on:					
Raising funds		1,477	25	1,502	3,611
Charitable activities		11,059	38,172	49,231	22,338
Governance Costs	5	2,236		2,236	937
Other					-
Total		14,772	38,197	52,969	26,886
Net income/(expenditure) before investment gains/(losses)		-6,051	10,098	4,047	6,864
Net gains/(losses) on investments					-
Net income/(expenditure)		-6,051	10,098	4,047	6,864
Transfer between funds					-
Reconciliation of cash funds:					
Total funds brought forward		15,360	15,684	31,044	24,180
Net receipts/payments		-6,051	10,098	4,047	6,864
Adjustments		-	-	-	-
Total funds carried forward		9,309	25,782	35,091	31,044

Balance Sheet

		Unrestricted funds £ 2025	Restricted funds £ 2025	Endowment funds £ 2025	Total this year £ 2025	Total last year £ 2024
Fixed assets	Notes					
Tangible assets	8	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Debtors	9	-	405	-	405	4,864
Inventory		23	-	-	23	23
Cash at bank and in hand	12	11,482	23,908	-	35,390	26,368
Total current assets		11,505	24,313	-	35,818	31,255
Creditors: amounts falling due within one year	10	726	-	-	726	211
Net current assets/(liabilities)		10,779	24,313	-	35,092	31,044
Total assets less current liabilities		10,779	24,313	-	35,092	31,044
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		10,779	24,313	-	35,092	31,044
Funds of the Charity						
(Un)Restricted funds		10,779	24,313	-	35,092	31,044
Balance Carried Forward		10,779	24,313	-	35,092	31,044

Signed on behalf of
the board of trustees

Name

Signature

Date of approval

Jason Warriner



28th October 2025

Gerard Creamer



28th October 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);
- 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 gifts 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 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 and 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 £1,000. 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

Analysis	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted:				
Voluntary Donations	1,650	-	-	1,650
Other Trading Activities	660	-	-	660
Income from charitable activities	6,411	-	-	6,411
Total Unrestricted income	8,721	-	-	8,721
Restricted:				
Kirkham Fund	-	1,721	-	1,721
Fast Track Cities	-	16,517	-	16,517
Saving Lives	-	-	-	-
NSUN	-	-	-	-
Chel West	-	4,197	-	4,197
Gilead	-	6,735	-	6,735
National Lottery	-	19,125	-	19,125
Total Restricted income	-	48,295	-	48,295

Note 4 Analysis of expenditure

Analysis	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted:				
Raising Funds	1,477	-	-	1,477
Charitable Activities	2,236	-	-	2,236
Governance Costs	11,059	-	-	11,059
Total Unrestricted	14,772			14,772
Restricted:				
Kirkham Fund	-	2,417	-	2,417
Fast Track Cities	-	17,414	-	17,414
Saving Lives	-	-	-	-
NSUN	-	-	-	-
Chel West	-	3,821	-	3,821
Gilead	-	4,967	-	4,967
National Lottery	-	9,578	-	9,578
Total Restricted	-	38,197	-	38,197

Note 5 Support costs

Support cost	Raising funds	Expenditure incurred in running the charity	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	Method
Governance costs	-	2,236	-	-	2,236	Direct
Total	-	2,236	-	-	2,236	

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

	Total (£)
Independent examiner's fees	300
Assurance services other than audit or independent examination	-
Tax advisory fees	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	1,440

Note 7 Paid employees

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	34,301	14,507
Social security costs	-710	710
Pension costs (defined contribution scheme)	935	480
Total staff costs	34,526	15,697

No employees received employee 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
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	3	1
	Governance	-	-
	Total	3	1

Note 8 Tangible fixed assets

The charity does not have any tangible fixed assets.

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	405	4,864	-	-
Total	405	4,864	-	-

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	-546	211	-	-
Accruals	1,272	-	-	-
Total	726	211	-	-

Note 11**Summary of movement in funds**

	Opening Balance	Income	Payments	Closing Balance
	£	£	£	£
Core Charity operations	15,360	8,722	14,772	9,310
Total Unrestricted	15,360	8,722	14,772	9,310
 Restricted funds	 £			
Forster- Kirkham Fund	1,206	1,721	2,417	510
Fast Track Cities London	2,032	16,517	17,414	1,135
Chel West Peer Support	22	4,197	3,821	398
Gilead Fellowship	2,846	6,735	4,967	4,614
National Lottery	9,578	19,125	9,578	19,125
Total Restricted	15,684	48,295	38,197	25,782
 Charity Total	 31,044	 57,017	 52,969	 35,092

Note 12**Cash at bank and in hand**

	This year £	Last year £
Cash at bank	35,334	26,312
Cash in hand	56	56
Total	35,390	26,368

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 their charity or a related entity.

13.2 Trustees' expenses

The charity paid trustees no expenses for fulfilling their duties.

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 that 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
- Riverhouse Trust
- Sophia Forum
- Stonewall Housing
- The Foodchain

We would also like to thank those organisations, Trusts and Foundations who have supported our work over the past year:

- Community Fundraisers – Individual Donations
- Lee Forster-Kirkham – Forster-Kirkham Assistance Fund
- Fast Track Cities London – Getting to Zero
- Gilead Sciences – Gilead Fellowship and Medical Grants Programme
- National Lottery – Award For All
- Leathersellers Foundation – Small Grants Programme