

Registered Charity Number: 900089

REPORT OF THE TRUSTEES
AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021
FOR
BODY POSITIVE DORSET

**BODY POSITIVE DORSET
REPORT OF THE TRUSTEES
For the Year Ended 31 March 2021**

Objectives & aims

Mission Statement: Body Positive Dorset aims to support and empower people living with and affected by HIV in Dorset and surrounding areas, to evaluate and develop services that meet the changing needs of the diverse community. We provide information and education on HIV and other sexually transmitted infections to encourage testing, early diagnosis, and treatment to reduce the onward transmission of infections. We are committed to working both individually and in partnership to achieve these aims.

Objectives: To support people living with and affected by HIV in Dorset and surrounding areas and to encourage local community involvement and support.

To provide HIV and sexual health education and awareness programs to the community to encourage testing, early diagnosis, and treatment to reduce the onward transmission of infection.

To secure funding and generate income to make best use of assets and develop best practice, policy, and procedures.

To continue to evaluate services and encourage feedback and to continue to develop services in response to local needs.

To continue to challenge stigma, change perceptions and reduce discrimination against minority groups.

Vision: Our vision is to be a professional established organization providing the highest quality services and education.

Significant activities

These consist of Support and Outreach Services for people living with or affected by HIV, Education and Awareness to promote prevention and challenge Stigma.

Significant Events

The Charity is now well established at 27 St. Michael's Road in the center of Bournemouth, we have been able to provide the services as detailed above. These have been limited due to the Corona Virus pandemic. We have however continued to provide support by telephone and Zoom meetings. Home visits were also increased but following the Government guidance at the time. Our education program suffered due to the pandemic but has showed signs of recovery.

Charitable activities

The support services consist of a drop-in center, counseling, peer support, complimentary services, floating support. An outreach services provides support in the community.

Reserves policy

To protect our reserves in banking institutions to enable continuation of charitable activities despite funding from Local Authorities ceasing. The funds will also be used to progress and develop the charity to ensure future sustainability. Additional forms of income are being sought but is proving difficult given the current circumstances.

ON BEHALF OF THE BOARD



Philip Auld – Treasurer
January 2022

Independent Examiner's Report to the Trustees of Body Positive Dorset

I report on the Accounts for the year ended 31st March 2021 set out on pages four and five

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for the year (under Section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

Examine the accounts under Section 154 of the 2011 Act
To follow the procedures laid down in the General Directions given by the Charity Commission (Under Section 145 (b) of the 2011 Act) and to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the Statements below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with the Section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

Have not been met, or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stephen Arnold F.M.A.A.T
AAT Licensed Accountant
Independent Examiner
Arnold Accounting & Bookkeeping Services Ltd
23 Branwell Close
Christchurch
Dorset
BH23 2NP
Unaudited as of 30 September 2021

Body Positive Dorset**Income & Expenditure Account****For the Year Ended 31st March 2021**

	31-Mar-21		31-Mar-20
INCOME			£
	Unrestricted	Restricted	£
HIV Awareness Training			£0.00
Charitable Trusts	£1,000.00		£1,000.00
Donations & Fundraising	£11,145.00		£11,145.00
NHS/CCG	£12,499.92		£12,499.92
Interest	£4,742.70		£4,742.70
Refunds			£0.00
Profit on Disposal of Asset			£0.00
HMRC CJRS Grant	£2,461.02		£2,461.02
Total	£31,848.64	£0.00	£31,848.64
EXPENDITURE			
Utilities	£1,219.11	£1,000.00	£2,219.11
Rates/Rent	£12,790.08		£12,790.08
Repairs & Maintenance	£885.27	£1,212.12	£2,097.39
Cleaning	£730.13		£730.13
Hire of Equipment	£480.32		£480.32
Printing & Stationary	£749.90	£214.14	£964.04
Telephone & Postage	£2,052.00	£400.00	£2,452.00
Insurance	£461.34	£500.00	£961.34
Accountancy fees	£250.00	£250.00	£500.00
Professional Fees	£109.15	£1,250.00	£1,359.15
I T	£182.00	£1,200.00	£1,382.00
Sundries	£24.63		£24.63
Petty Cash			£0.00
Subscriptions	£190.00		£190.00
Miscellaneous	-£605.78		-£605.78
Salaries	£32,792.36	£12,917.17	£45,709.53
Pensions	£1,925.04		£1,925.04
Staff Expenses	£457.07	£1,056.57	£1,513.64
Trustees expenses	£10.00		£10.00
Agency commission	£5,000.00		£5,000.00
Interest Paid			£0.00
Depreciation	£1,977.57		£1,977.57
			£0.00
Total	£61,680.19	£20,000.00	£81,680.19
Excess of Income over Expenditure	-£29,831.55	-£20,000.00	-£49,831.55

31-Mar-20
£
£16,217.80
£1,635.85
£11,458.26
£3,629.04
£479.71
£270,018.82
£303,439.48
£1,415.97
£9,595.04
£5,625.29
£225.00
£1,071.52
£3,319.30
£3,189.82
£1,316.64
£16,879.76
£788.95
£1,788.28
£50.00
£22.58
£640.62
£29,691.24
£1,017.94
£837.89
£142.45
£1,331.63
£78,949.92
£224,489.56

Body Positive Dorset**Balance Sheet****As at 31st March 2021**

				31-Mar-21	31-Mar-20
Fixed Assets	Cost	Depn	NBV		
Furniture	£3,279.87	£1,510.57	£1,769.30		£2,071.80
Security System	£2,564.10	£1,282.05	£1,282.06		£1,923.08
IT Equipment	£2,066.30	£516.58	£1,549.73		£0.00
	£7,910.27	£3,309.19	£4,601.08		
Net book value	See FA schedule			£4,601.08	£3,994.88
Current Assets					
Debtors & Prepayments			3,290.66		£3,292.63
Cash at Bank			425,557.51		£478,277.53
Cash in Hand					
			428,848.17		£481,570.16
Current Liabilities					
Creditors			556.30		£2,834.13
Net Current Assets				428,291.87	£478,736.03
Net Assets				£ 432,892.95	£482,730.91
Represented by :					
	Bfwd	Loss for year	C/fwd		
Unrestricted Reserves	£462,724.50	-£29,831.55	£432,892.95		£462,724.50
Restricted Reserves	£20,000.00	-£20,000.00	£0.00		£20,000.00
Suspense Account			£0.00		£6.41
	£482,724.50	-£49,831.55	£432,892.95		
				£432,892.95	£482,730.91

Body Positive Dorset**Fixed Asset Schedule****As at 31st March 2021**

				<u>Furniture</u>	<u>Security Equipment</u>	<u>IT Equipment</u>	<u>Total</u>
<u>COST</u>	B/fwd	01/04/2020		£2,762.40	£2,564.10		£5,326.50
	Additions in year			£517.47		£2,066.30	£2,583.77
	Disposals in year						£0.00
	C/fwd	31/03/2021		£3,279.87	£2,564.10	£2,066.30	£7,910.27
<u>DEP'N</u>	B/fwd	01/04/2020		£690.60	£641.02		£1,331.62
	Charge for year			£819.97	£641.03	£516.58	£1,977.57
							£0.00
	C/fwd	31/03/2021		£1,510.57	£1,282.05	£516.58	£3,309.19
Net book value		31/03/2021		£1,769.30	£1,282.06	£1,549.73	£4,601.08
Net book value		31/03/2020		£2,071.80	£1,923.08	£0.00	£3,994.88

BODY POSITIVE DORSET

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 March 2021

ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings – 25% per annum of Net Book Value – 4 year life

Computer equipment – 25% per annum of Net Book Value – 4 year life

Taxation

The charity is exempt from tax on its activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of Financial Activities in the period to which they relate.

Restricted Funds

The balance sheet shows no restricted funds at the year end.