Positive Life

Northern Ireland · Charity number 102077

Details

Status	Received
Registered	2015-03-10
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	20 Derryvolgie Avenue Belfast Bt9 6fn BT9 6FN
Phone	02890249268
Email	info@positivelifeni.com
Website	www.positivelifeni.com

Activities

Purposes: (1) Promote good health and well-being and relieve sickness and stress among: (a) those inhabitants of the UK and Republic of Ireland (the “area of benefit”) who are living with or affected by Human Immunodeficiency Virus (HIV) or related medical conditions by providing advice, support, therapies, counselling, independent advocacy and a confidential helpline; (b) families and carers of individuals with or affected by HIV who are residing in the area of benefit by providing support, advice and information. (2) Advance public education by increasing knowledge of and raising awareness about all matters associated with the causes, prevention of infection and effects of HIV. (3) Commission and promote research into all matters relating to HIV and to disseminate the useful results of such research.

What the charity does: The advancement of education,The advancement of health or the saving of lives,The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Education/training,Medical/health/sickness,Welfare/benevolent

Who the charity helps: Carers,General public,Hiv/aids

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£243,220	£352,880	£0	3

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Trustees

Name	Role	Appointed
Mr Chris Deary		
Mr David Hawkins		
Mr Declan Mcallister		
Mr Jason Ashford		
Mrs Alice O'kane		
Ms Dawn Purvis		
Ms Kathryn Torney		

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Positive Life

Northern Ireland - Charity number 102077

Accounts

A Positive Life

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2025

Exchange Accountants Limited
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
Bt27 4TZ

Company Number: NI027941
Charity Number: NIC102077

A Positive Life
(A company limited by guarantee, not having a share capital)

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A Positive Life
(A company limited by guarantee, not having a share capital)
TRUSTEES' AND OTHER INFORMATION

Trustees	Mr. Jason Ashford Mr. Christopher Deary Ms. Dawn Purvis Ms. Kathryn Torney Mr. David Hawkins Mr. Declan McAllister Ms. Alice O'Kane
Company Secretary	Ms. Jacquie Richardson
Charity Number in Northern Ireland	NIC102077
Company Registration Number	NI027941
Registered Office and Principal Address	20 Derryvolgie Avenue Belfast BT9 6FN
Independent Examiner	Exchange Accountants Limited Chartered Certified Accountants Oakmont House 2 Queens Road Lisburn Bt27 4TZ
Principal Bankers	Bank of Ireland Donegall Pace Belfast BT1 5BX

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of A Positive Life present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
The objectives of the charity are to promote good health and well being and relieve sickness and stress among those inhabitants of the UK and Republic of Ireland who are living with or affected by HIV or a related medical condition and their families, by providing advice, support, therapies, counselling, independent advocacy and a confidential helpline. To advance public education by raising awareness about all matters associated with the causes and prevention of HIV and to commission and promote research into all matters relating to HIV and to disseminate the useful results of such research.

The charity has a general aim of seeking to prevent the spread of HIV through information, education, raising awareness and working to remove the stigma surrounding HIV whilst upholding the principles of dignity, equality and respect for individuals affected by the condition.

The strategies employed to achieve the Charity's objectives are to;
- Provide a telephone helpline service offering confidential information and advice on any aspect of HIV and sexual health.
- Offering volunteering opportunities
- Encourage people living with HIV to participate in the Charity's work as well as taking responsibility for their own lives
- Present a range of education and prevention programmes
- Make available, in a variety of locations, support services which include complimentary therapies, one to one and group support sessions, counselling, healthy living seminars, home support and access to information services.

The principal activities of the Charity are to raise awareness and challenge negative perceptions of HIV across NI, and to support and promote positive living for anyone living with or affected by HIV.

Public Benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. They meet the public benefit test by providing education and awareness to both the general public, those living with HIV and their families with regard to obtaining a better understanding of the condition. They also advise on preventative measures which can be taken.

Financial Review
The Charity's income for the year ended 31 March 2025 was £243,320 with expenditure of £352,880, resulting in a net deficit of £109,560, - (2024 - net deficit £47,581). The principal funding sources in the year ended 31 March 2025 are detailed in the notes to the financial statements.

Financial Results
At the end of the financial year the charity has assets of £208,030 (2024 - £320,443) and liabilities of £15,941 (2024 - £18,792). The net assets of the charity have decreased by £(109,771).

Reserves Position and Policy
Reserves Policy
The trustees recognise that it is necessary to hold reserves in order to offset the effects of fluctuations in incoming resources and thereby secure the continued viability of the Charity beyond the immediate future. In keeping with good accountancy practice, it is the aim of the trustees to hold free reserves which equate to three months operating costs. At 31st March 2025 the free reserves amounted to £192,091.

As the organisation commences a new Strategic Planning period, work to increase it's focus to raise awareness of HIV and related sexual health matters in Northern Ireland through a suite of modernised accredited education and prevention programmes has begun.
While the funding environment remains challenging and support services programme continues to evolve to meet the ever-changing needs of people affected by HIV in Northern Ireland, plans to roll out the NI Buyers Club are well developed and it is hoped this will support the longer term sustainability of the organisation.

Trustees
The trustees who served throughout the financial year, except as noted, were as follows:

Mr Jason Ashford
Ms. Dawn Purvis
Mr Christopher Deary
Mr. David Hawkins
Mr. Declan McAllister
Ms. Alice O'Kane
Ms. Kathryn Torney

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Ms. Jacquie Richardson

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. A Positive Life subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 23rd October 2025 and signed on its behalf by:

Dawn Purvis

Ms. Dawn Purvis
Trustee

Declan McAllister

Mr. Declan McAllister
Trustee

A Positive Life

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2025

The trustees, who are also directors of A Positive Life for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 23rd October 2025 and signed on its behalf by:

Dawn Purvis

Ms. Dawn Purvis
Trustee

Declan McAllister

Mr. Declan McAllister
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF A POSITIVE LIFE

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Exchange Accountants Limited

EXCHANGE ACCOUNTANTS LIMITED
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
Bt27 4TZ

Date: 23rd October 2025

A Positive Life

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Charitable activities							
▪ Grants from governments and other co-funders	3.1	**193,826**	**45,868**	**239,694**	266,504	76,627	343,131
Investments	3.2	**3,626**	**-**	**3,626**	4,881	-	4,881
Total income		**197,452**	**45,868**	**243,320**	271,385	76,627	348,012
Expenditure							
Raising funds	4.1	**55,670**	**-**	**55,670**	53,930	-	53,930
Charitable activities	4.2	**251,342**	**45,868**	**297,210**	265,036	76,627	341,663
Total Expenditure		**307,012**	**45,868**	**352,880**	318,866	76,627	395,593
Net income/(expenditure)		**(109,560)**	**-**	**(109,560)**	(47,581)	-	(47,581)
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**(109,560)**	**-**	**(109,560)**	(47,581)	-	(47,581)
Reconciliation of funds:							
Total funds beginning of the year	13	**301,651**	**-**	**301,651**	349,232	-	349,232
Total funds at the end of the year		**192,091**	**-**	**192,091**	301,651	-	301,651

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

A Positive Life

(A company limited by guarantee, not having a share capital)
Company Number: NI027941

BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	**3,169**	5,281
Current Assets			
Debtors	10	**2,667**	5,980
Cash at bank and in hand		**202,195**	309,182
		204,862	315,162
Creditors: Amounts falling due within one year	11	**(15,940)**	(18,792)
Net Current Assets		**188,922**	296,370
Total Assets less Current Liabilities		**192,091**	301,651
Funds			
General fund (unrestricted)		**192,091**	301,651
Total funds	13	**192,091**	301,651

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 23rd October 2025 and signed on its behalf by

Dawn Purvis

Ms. Dawn Purvis
Trustee

Declan McAllister

Mr. Declan McAllister
Trustee

1. GENERAL INFORMATION

A Positive Life is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 20 Derryvolgie Avenue, Belfast, BT9 6FN which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a

grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

▪Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	**193,826**	**45,868**	**239,694**	343,131

A Positive Life
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

3.2 INVESTMENTS	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Investments	3,626	-	3,626	4,881

4. EXPENDITURE 4.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Raising funds	29,202	-	26,468	55,670	53,930

4.2 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Expenditure on charitable activities	-	-	280,774	280,774	327,975
Governance Costs (Note 4.3)	-	-	16,436	16,436	13,688
	-	-	297,210	297,210	341,663

4.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Charitable activities - governance costs	-	-	16,436	16,436	13,688

5. ANALYSIS OF SUPPORT COSTS	2025 £	2024 £
Support	289,847	326,954

6. NET INCOME	2025 £	2024 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	2,112	3,617

7. INVESTMENT AND OTHER INCOME	2025 £	2024 £
Bank interest	3,626	4,881

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2025 £	2024 £
Wages and salaries	**157,912**	183,929
Pension costs	**12,788**	15,104
	170,700	199,033

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 31 March 2025	126,780	126,780
Depreciation		
At 1 April 2024	121,500	121,500
Charge for the financial year	2,111	2,111
At 31 March 2025	123,611	123,611
Net book value		
At 31 March 2025	**3,169**	**3,169**
At 31 March 2024	5,281	5,281

10. DEBTORS

	2025 £	2024 £
Trade debtors	**1,000**	-
Other debtors	**-**	2,434
Prepayments and accrued income	**1,667**	3,546
	2,667	5,980

11. CREDITORS

Amounts falling due within one year	2025 £	2024 £
Trade creditors	**12,708**	5,761
Taxation and social security costs	**893**	9,111
Accruals and deferred income	**2,340**	3,920
	15,941	18,792

12. RESERVES

	2025 £	2024 £
At the beginning of the year	**301,651**	349,207
Deficit for the financial year	**(109,560)**	(47,556)
At the end of the year	**192,091**	301,651

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 April 2023	349,232	349,232
Movement during the financial year	(47,581)	(47,581)
At 31 March 2024	301,651	301,651
Movement during the financial year	(109,560)	(109,560)
At 31 March 2025	**192,091**	**192,091**

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
Restricted	-	45,868	45,868	-	-
Unrestricted funds					
Unrestricted General	301,651	197,452	307,013	-	192,091
Total funds	**301,651**	**243,320**	**352,881**	**-**	**192,091**

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	3,169	204,862	**(15,940)**	192,091
	3,169	**204,862**	**(15,940)**	**192,091**

14. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

A POSITIVE LIFE

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

A Positive Life
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2025

	Schedule	2025 £	2024 £
Income			
- Donations		**2,515**	53,954
- Estee Lauder (Mac)		**-**	10,000
- Ulster Garden Village		**-**	5,000
- Department of Health		**38,868**	38,868
- PHA		**191,311**	164,682
- National Lottery Community fund		**-**	38,517
- NI Buyers Club		**7,000**	32,110
		239,694	343,131
Charitable activities and other expenses	**1**	**(352,882)**	(395,568)
		(113,188)	(52,437)
Miscellaneous income	**2**	**3,626**	4,881
Net deficit		**(109,562)**	(47,556)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 March 2025

	2025	2024
	£	£
Expenses		
Wages and salaries	**157,912**	183,829
Staff pension costs	**12,788**	15,104
Staff & Volunteer expenses	**4,178**	8,171
Rent payable	**46,910**	41,920
Group Home Support & Respite	**5,887**	6,192
Complimentary Therapy	**24,480**	24,663
Insurance	**13,487**	9,941
IT Support	**7,635**	10,731
Light and heat	**4,608**	5,122
Cleaning	**3,486**	3,700
Repairs and maintenance	**4,138**	8,013
Printing, postage and stationery	**4,339**	3,075
Advertising	**38,739**	49,085
Telephone	**3,582**	3,785
Legal and professional	**13,061**	8,135
Accountancy	**2,340**	5,138
Bank charges	**1,035**	415
Staff welfare	**1,874**	1,662
Admin Associates	**1**	(25)
Subscriptions	**290**	2,986
Depreciation	**2,112**	3,617
	352,882	395,568

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME

for the financial year ended 31 March 2025

	2025	2024
	£	£
Miscellaneous Income		
Bank Interest	**3,626**	4,881

Positive Life

Northern Ireland - Charity number 102077

Accounts

A Positive Life

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2024

Exchange Accountants Limited
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
Bt27 4TZ

Company Number: NI027941
Charity Number: NIC102077

A Positive Life
(A company limited by guarantee, not having a share capital)
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A Positive Life
(A company limited by guarantee, not having a share capital)
TRUSTEES' AND OTHER INFORMATION

Trustees	Mr. Declan McAllister Mr Jason Ashford Mr Christopher Deary (Appointed 10 March 2024) Ms. Dawn Purvis Ms. Emer Hinphey (Resigned 1 March 2024) Mr. David Hawkins Ms. Alice O'Kane Ms. Kathryn Torney
Company Secretary	Ms. Jacquie Richardson
Charity Number in Northern Ireland	NIC102077
Company Registration Number	NI027941
Registered Office and Principal Address	20 Derryvolgie Avenue Belfast BT9 6FN
Independent Examiner	Exchange Accountants Limited Chartered Certified Accountants Oakmont House 2 Queens Road Lisburn Bt27 4TZ
Principal Bankers	Bank of Ireland Donegall Pace Belfast BT1 5BX

A Positive Life
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of A Positive Life present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
The objectives of the charity are to promote good health and well being and relieve sickness and stress among those inhabitants of the UK and Republic of Ireland who are living with or affected by HIV or a related medical condition and their families, by providing advice, support, therapies, counselling, independent advocacy and a confidential helpline. To advance public education by raising awareness about all matters associated with the causes and prevention of HIV and to commission and promote research into all matters relating to HIV and to disseminate the useful results of such research.

The charity has a general aim of seeking to prevent the spread of HIV through information, education, raising awareness and working to remove the stigma surrounding HIV whilst upholding the principles of dignity, equality and respect for individuals affected by HIV.

The strategies employed to achieve the Charity's objectives are to;
- Provide a telephone helpline service offering confidential information and advice on any aspect of HIV and sexual health.
- Offering volunteering opportunities
- Encourage people living with HIV to participate in the Charity's work as well as taking responsibility for their own lives
- Present a range of education and prevention programmes
- Make available, in a variety of locations, support services which include complimentary therapies, one to one and group support sessions, counselling, healthy living seminars, home support and access to information services.

The principal activities of the Charity are to raise awareness and challenge negative perceptions of HIV across NI, and to support and promote positive living for anyone living with or affected by HIV.

Public Benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. They meet the public benefit test by providing education and awareness to both the general public, those living with HIV and their families with regard to obtaining a better understanding of the condition. They also advise on preventative measures which can be taken.

Financial Review
The Charity's income for the year ended 31 March 2024 was £348,012 with expenditure of £395,593 resulting in a net loss of £47,581 - (2023 - net surplus £9,792). The principal funding sources in the year ended 31 March 2024 are detailed in the notes to the financial statements.

Financial Results
At the end of the financial year the charity has assets of £320,443 (2023 - £395,618) and liabilities of £18,792 (2023 - £46,411). The net assets of the charity have decreased by £(47,556).

Reserves Position and Policy

Reserves Policy

The trustees recognise that it is necessary to hold reserves in order to offset the effects of fluctuations in incoming resources and thereby secure the continued viability of the Charity beyond the immediate future. In keeping with good accountancy practice, it is the aim of the trustees to hold free reserves which equate to three months operating costs. At 31st March 2024 the free reserves amounted to £301,651.

As the organisation commences a new Strategic Planning period, the work to increase it's focus to raise awareness of HIV and related sexual health matters in Northern Ireland through a suite of modernised accredited education and prevention programmes continues. This has involved the continued development of The NI Buyers club.

While the funding environment remains challenging and support services programme continues to evolve to meet the ever-changing needs of people affected by HIV in Northern Ireland, options are continually explored in order to support the organisations sustainability.

The commitment to de-stigmatise HIV and the aspiration to achieve zero new diagnosis by 2030 will be underpinned in our public affairs and community engagement work in the continued focus to raise awareness around the impact of HIV and the work of Positive Life.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Mr. Declan McAllister
Mr Jason Ashford
Mr Christopher Deary (Appointed 10 March 2024)
Ms. Dawn Purvis
Ms. Emer Hinphey (Resigned 1 March 2024)
Mr. David Hawkins
Ms. Alice O'Kane
Ms. Kathryn Torney

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Ms. Jacquie Richardson

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. A Positive Life subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 14.11.24 **and signed on its behalf by:**

Dawn Purvis

Ms. Dawn Purvis
Trustee

Ms. Alice O'Kane
Trustee

A Positive Life
(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2024

The trustees, who are also directors of A Positive Life for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 14.11.24 **and signed on its behalf by:**

Dawn Purvis

Ms. Dawn Purvis
Trustee

Alice O'Kane

Ms. Alice O'Kane
Trustee

A Positive Life
(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF A POSITIVE LIFE

We have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Exchange Accountants

EXCHANGE ACCOUNTANTS LIMITED
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
Bt27 4TZ

Date: 14/11/2024

A Positive Life
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	289,614	53,517	343,131	268,770	156,275	425,045
Investments	3.3	4,881	-	4,881	738	-	738
Other income	3.4	-	-	-	494	-	494
Total income		271,385	76,627	348,012	270,002	156,275	426,277
Expenditure							
Raising funds	4.1	53,930	-	53,930	51,732	-	51,732
Charitable activities	4.2	265,036	76,627	341,663	208,479	156,275	364,754
Total Expenditure		318,966	76,627	395,593	260,211	156,275	416,486
Net income/(expenditure)		(47,581)	-	(47,581)	9,791	-	9,791
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(47,581)	-	(47,581)	9,791	-	9,791
Reconciliation of funds:							
Total funds beginning of the year	13	349,232	-	349,232	339,416	-	339,416
Total funds at the end of the year		301,651	-	301,651	349,207	-	349,207

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

A Positive Life
(A company limited by guarantee, not having a share capital)
Company Number: NI027941

BALANCE SHEET
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	9	**5,281**	5,490
Current Assets			
Debtors	10	**5,980**	13,982
Cash at bank and in hand		**309,182**	376,146
		315,162	390,128
Creditors: Amounts falling due within one year	11	**(18,792)**	(46,411)
Net Current Assets		**296,370**	343,717
Total Assets less Current Liabilities		**301,651**	349,207
Funds			
General fund (unrestricted)		**301,651**	349,207
Total funds	13	**301,651**	349,207

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 14.11.24 **and signed on its behalf by**

Dawn Purvis

Ms. Dawn Purvis
Trustee

Alice O'Kane

Ms. Alice O'Kane
Trustee

1. GENERAL INFORMATION

A Positive Life is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 20 Derryvolgie Avenue, Belfast, BT9 6FN which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

continued

income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations and legacies	289,614	53,517	343,131	425,045

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Grants from governments and other co-funders:				

continued

3.3 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Investments	4,881	-	4,881	738

3.4 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Other income	-	-	-	494

4. EXPENDITURE

4.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Raising funds	28,489	-	25,441	53,930	51,732

4.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Expenditure on charitable activites	36,550	3,600	287,825	327,975	361,084
Governance Costs (Note 4.3)	-	-	13,688	13,688	3,670
	36,550	3,600	301,513	341,663	364,754

4.3 GOVERNANCE COSTS

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Charitable activities - governance costs	-	-	13,688	13,688	3,670

4.4 SUPPORT COSTS

	Cost of Raising Funds £	Charitable Activities £	Governance Costs £	2024 £	2023 £
Support	25,441	287,825	13,688	326,954	367,223

5. ANALYSIS OF SUPPORT COSTS

	2024 £	2023 £
Support	326,954	367,223

6. NET INCOME

	2024 £	2023 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	3,826	3,599

continued

7. INVESTMENT AND OTHER INCOME

	2024 £	2023 £
Sundry income	-	494
Bank interest	4,881	738
	4,881	1,232

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2024 £	2023 £
Wages and salaries	199,033	240,855

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2023	123,163	123,163
Additions	3,617	3,617
At 31 March 2024	126,780	126,780
Depreciation		
At 1 April 2023	117,673	117,673
Charge for the financial year	3,826	3,826
At 31 March 2024	121,499	121,499
Net book value		
At 31 March 2024	5,281	5,281
At 31 March 2023	5,490	5,490

10. DEBTORS

	2024 £	2023 £
Trade debtors	-	5,000
Other debtors	2,434	361
Prepayments and accrued income	3,546	8,621
	5,980	13,982

11. CREDITORS
Amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,761	3,654
Taxation and social security costs	10,931	-
Accruals and deferred income	2,100	42,757
	18,792	46,411

continued

12. RESERVES

	2024 £	2023 £
At the beginning of the year	**349,207**	339,416
(Deficit)/Surplus for the financial year	**(47,556)**	9,791
At the end of the year	**301,651**	349,207

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 April 2022	339,416	339,416
Movement during the financial year	9,791	9,791
At 31 March 2023	349,232	349,232
Movement during the financial year	(47,581)	(47,581)
At 31 March 2024	**301,651**	**301,651**

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
Restricted	-	76,627	76,627	-	-
Unrestricted funds					
Unrestricted General	349,232	271,385	318,966	-	301,651
Total funds	**349,232**	**348,012**	**395,593**	**-**	**301,651**

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	5,281	315,162	**(18,792)**	301,651
	5,281	**315,162**	**(18,792)**	**301,651**

14. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

A POSITIVE LIFE
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

A Positive Life
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 March 2024

	Schedule	2024 £	2023 £
Income			
- Donations		**22,945**	3,716
- Estee Lauder (Mac)		**5,000**	15,000
- Ulster Garden Village		**10,000**	15,000
- D.H.S.S & P.S		**38,868**	77,735
- PHA		**164,682**	163,401
- Big Lottery Fund		**47,517**	77,317
- NI Buyers Club		**23,110**	72,876
- Strictly Fundraising		**31,009**	-
		343,131	425,045
Charitable activities and other expenses	1	**(395,568)**	(416,486)
		(52,437)	8,559
Miscellaneous income	2	**4,881**	1,232
Net (deficit)/surplus		**(47,556)**	9,791

A Positive Life
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 March 2024

	2024	2023
	£	£
Expenses		
Wages and salaries	**199,033**	240,855
Staff training	**8,171**	7,177
Rent payable	**41,920**	41,920
Group Home Support & Respite	**6,192**	13,895
Complimentary Therapy	**24,664**	18,703
Insurance	**9,941**	9,344
IT Support	**10,731**	10,648
Light and heat	**5,122**	5,952
Cleaning	**3,700**	3,332
Repairs and maintenance	**8,013**	3,660
Printing, postage and stationery	**3,075**	3,600
Advertising	**49,084**	46,756
Telephone	**3,785**	3,374
Legal and professional	**8,135**	750
Accountancy	**5,138**	2,625
Bank charges	**415**	295
Staff welfare	**1,662**	-
Admin Associates	**(25)**	1
Subscriptions	**2,986**	-
Depreciation	**3,826**	3,599
	395,568	416,486

A Positive Life
(A company limited by guarantee, not having a share capital)
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 March 2024

	2024	2023
	£	£
Miscellaneous Income		
Sundry income	-	494
Bank Interest	4,881	738
	4,881	1,232

Positive Life

Northern Ireland - Charity number 102077

Annual report

A Positive Life
(A company limited by guarantee, not having a share capital)
TRUSTEES' AND OTHER INFORMATION

Trustees	Mr. Declan McAllister Mr Jason Ashford Mr Christopher Deary (Appointed 10 March 2024) Ms. Dawn Purvis Ms. Emer Hinphey (Resigned 1 March 2024) Mr. David Hawkins Ms. Alice O'Kane Ms. Kathryn Torney
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Registered Office and Principal Address	20 Derryvolgie Avenue Belfast BT9 6FN
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Principal Bankers	Bank of Ireland Donegall Pace Belfast BT1 5BX

A Positive Life
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TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of A Positive Life present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
The objectives of the charity are to promote good health and well being and relieve sickness and stress among those inhabitants of the UK and Republic of Ireland who are living with or affected by HIV or a related medical condition and their families, by providing advice, support, therapies, counselling, independent advocacy and a confidential helpline. To advance public education by raising awareness about all matters associated with the causes and prevention of HIV and to commission and promote research into all matters relating to HIV and to disseminate the useful results of such research.

The charity has a general aim of seeking to prevent the spread of HIV through information, education, raising awareness and working to remove the stigma surrounding HIV whilst upholding the principles of dignity, equality and respect for individuals affected by HIV.

The strategies employed to achieve the Charity's objectives are to;
- Provide a telephone helpline service offering confidential information and advice on any aspect of HIV and sexual health.
- Offering volunteering opportunities
- Encourage people living with HIV to participate in the Charity's work as well as taking responsibility for their own lives
- Present a range of education and prevention programmes
- Make available, in a variety of locations, support services which include complimentary therapies, one to one and group support sessions, counselling, healthy living seminars, home support and access to information services.

The principal activities of the Charity are to raise awareness and challenge negative perceptions of HIV across NI, and to support and promote positive living for anyone living with or affected by HIV.

Public Benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. They meet the public benefit test by providing education and awareness to both the general public, those living with HIV and their families with regard to obtaining a better understanding of the condition. They also advise on preventative measures which can be taken.

Financial Review
The Charity's income for the year ended 31 March 2024 was £348,012 with expenditure of £395,593 resulting in a net loss of £47,581 - (2023 - net surplus £9,792). The principal funding sources in the year ended 31 March 2024 are detailed in the notes to the financial statements.

Financial Results
At the end of the financial year the charity has assets of £320,443 (2023 - £395,618) and liabilities of £18,792 (2023 - £46,411). The net assets of the charity have decreased by £(47,556).

Reserves Position and Policy

Reserves Policy

The trustees recognise that it is necessary to hold reserves in order to offset the effects of fluctuations in incoming resources and thereby secure the continued viability of the Charity beyond the immediate future. In keeping with good accountancy practice, it is the aim of the trustees to hold free reserves which equate to three months operating costs. At 31st March 2024 the free reserves amounted to £301,651.

As the organisation commences a new Strategic Planning period, the work to increase it's focus to raise awareness of HIV and related sexual health matters in Northern Ireland through a suite of modernised accredited education and prevention programmes continues. This has involved the continued development of The NI Buyers club.

While the funding environment remains challenging and support services programme continues to evolve to meet the ever-changing needs of people affected by HIV in Northern Ireland, options are continually explored in order to support the organisations sustainability.

The commitment to de-stigmatise HIV and the aspiration to achieve zero new diagnosis by 2030 will be underpinned in our public affairs and community engagement work in the continued focus to raise awareness around the impact of HIV and the work of Positive Life.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Mr. Declan McAllister
Mr Jason Ashford
Mr Christopher Deary (Appointed 10 March 2024)
Ms. Dawn Purvis
Ms. Emer Hinphey (Resigned 1 March 2024)
Mr. David Hawkins
Ms. Alice O'Kane
Ms. Kathryn Torney

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Ms. Jacquie Richardson

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. A Positive Life subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 14.11.24 **and signed on its behalf by:**

Dawn Purvis

Ms. Dawn Purvis
Trustee

Ms. Alice O'Kane
Trustee

A Positive Life
(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2024

The trustees, who are also directors of A Positive Life for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 14.11.24 **and signed on its behalf by:**

Dawn Purvis

Ms. Dawn Purvis
Trustee

Alice Ca

Ms. Alice O'Kane
Trustee

Positive Life

Northern Ireland - Charity number 102077

Annual return

A Positive Life
(A company limited by guarantee, not having a share capital)
INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF A POSITIVE LIFE

We have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Exchange Accountants

EXCHANGE ACCOUNTANTS LIMITED
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
Bt27 4TZ

Date: 14/11/2024

Positive Life

Northern Ireland - Charity number 102077

Accounts

DRAFT FINANCIAL STATEMENTS 23 August 2023

A Positive Life

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 31 March 2023

Exchange Accountants Limited
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
Bt27 4TZ

Company Number: NI027941
Charity Number: NIC102077

A Positive Life
(A company limited by guarantee, not having a share capital)
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A Positive Life
(A company limited by guarantee, not having a share capital)
TRUSTEES' AND OTHER INFORMATION

Trustees	Ms. Dawn Purvis Mr. Declan McAllister Ms. Emer Hinphey Mr. David Hawkins Ms. Alice O'Kane Ms. Kathryn Torney
Company Secretary	Ms. Jacquie Richardson
Charity Number in Northern Ireland	NIC102077
Company Number	NI027941
Registered Office and Principal Address	20 Derryvolgie Avenue Belfast BT9 6FN
Independent Examiner	Exchange Accountants Limited Chartered Certified Accountants Oakmont House 2 Queens Road Lisburn Bt27 4TZ
Bankers	Bank of Ireland Donegall Pace Belfast BT1 5BX

A Positive Life
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of A Positive Life present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
The objectives of the charity are to promote good health and well being and relieve sickness and stress among those inhabitants of the UK and Republic of Ireland who are living with or affected by HIV or a related medical condition and their families, by providing advice, support, therapies, counselling, independent advocacy and a confidential helpline. To advance public education by raising awareness about all matters associated with the causes and prevention of HIV and to commission and promote research into all matters relating to HIV and to disseminate the useful results of such research.

The charity has a general aim of seeking to prevent the spread of HIV through information, education, raising awareness and working to remove the stigma surrounding HIV whilst upholding the principles of dignity, equality and respect for individuals affected by HIV.

The strategies employed to achieve the Charity's objectives are to;
- Provide a telephone helpline service offering confidential information and advice on any aspect of HIV and sexual health.
- Offering volunteering opportunities
- Encourage people living with HIV to participate in the Charity's work as well as taking responsibility for their own lives
- Present a range of education and prevention programmes
- Make available, in a variety of locations, support services which include complimentary therapies, one to one and group support sessions, counselling, healthy living seminars, home support and access to information services.

The principal activities of the Charity are to raise awareness and challenge negative perceptions of HIV across NI, and to support and promote positive living for anyone living with or affected by HIV.

Public Benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. They meet the public benefit test by providing education and awareness to both the general public, those living with HIV and their families with regard to obtaining a better understanding of the condition. They also advise on preventative measures which can be taken.

Financial Review
The Charity's income for the year ended 31 March 2023 was £426,277 with expenditure of £416,485 resulting in a net surplus of £9,792 - (2022 - net surplus 46,159). The principal funding sources in the year ended 31 March 2023 are detailed in the notes to the financial statements.

Financial Results
At the end of the financial year the charity has assets of £395,618 (2022 - £373,105) and liabilities of £46,411 (2022 - £33,689). The net assets of the charity have increased by £9,791.

Reserves Position and Policy

Reserves Policy

The trustees recognise that it is necessary to hold reserves in order to offset the effects of fluctuations in incoming resources and thereby secure the continued viability of the Charity beyond the immediate future. In keeping with good accountancy practice, it is the aim of the trustees to hold free reserves which equate to three months operating costs. At 31st March 2023 the free reserves amounted to £349.207.

As the organisation commences a new Strategic Planning period, the work to increase it's focus to raise awareness of HIV and related sexual health matters in Northern Ireland through a suite of modernised accredited education and prevention programmes continues. This has involved the continued development of The NI Buyers club and also includes the recently launched workplace education programme 'Positive about HIV'.

While the funding environment remains challenging and support services programme continues to evolve to meet the ever-changing needs of people affected by HIV in Northern Ireland, options are continually explored in order to support the organisations sustainability.

The commitment to de-stigmatise HIV and the aspiration to achieve zero new diagnosis by 2030 will be underpinned in our public affairs and community engagement work in the continued focus to raise awareness around the impact of HIV and the work of Positive Life.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Ms. Dawn Purvis
Mr. Declan McAllister
Ms. Emer Hinphey
Mr. David Hawkins
Ms. Alice O'Kane
Ms. Kathryn Torney

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Ms. Jacquie Richardson

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. A Positive Life subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 31ST AUGUST 2023 **and signed on its behalf by:**

Dawn Purvis

Ms. Dawn Purvis
Trustee

Ms. Alice O'Kane
Trustee

A Positive Life

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of A Positive Life for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 31ST AUGUST 2023 **and signed on its behalf by:**

Dawn Purvis

Ms. Dawn Purvis
Trustee

Ms. Alice O'Kane
Trustee

A Positive Life
(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF A POSITIVE LIFE

We have examined the financial statements of the charity for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Exchange Accountants

EXCHANGE ACCOUNTANTS LIMITED
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
Bt27 4TZ

Date: 31/8/2023

A Positive Life
(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income							
Donations and legacies	3.1	**268,770**	**156,275**	**425,045**	266,545	167,081	433,626
Investments	3.2	**738**	**-**	**738**	178	-	178
Other income	3.3	**494**	**-**	**494**	1,147	-	1,147
Total income		**270,002**	**156,275**	**426,277**	267,870	167,081	434,951
Expenditure							
Raising funds	4.1	**51,732**	**-**	**51,732**	120,781	-	120,781
Charitable activities	4.2	**208,479**	**156,275**	**364,754**	100,930	167,081	268,011
Total Expenditure		**260,211**	**156,275**	**416,486**	221,711	167,081	388,792
Net income/(expenditure)		**9,791**	**-**	**9,791**	46,159	-	46,159
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**9,791**	**-**	**9,791**	46,159	-	46,159
Reconciliation of funds							
Balances brought forward at 1 April 2022	13	**339,416**	**-**	**339,416**	293,257	-	293,257
Balances carried forward at 31 March 2023		**349,207**	**-**	**349,207**	339,416	-	339,416

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

A Positive Life

(A company limited by guarantee, not having a share capital)

Company Number: NI027941

BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	9	**5,490**	5,451
Current Assets			
Debtors	10	**13,982**	6,061
Cash at bank and in hand		**376,146**	361,593
		390,128	367,654
Creditors: Amounts falling due within one year	11	**(46,411)**	(33,689)
Net Current Assets		**343,717**	333,965
Total Assets less Current Liabilities		**349,207**	339,416
Funds			
General fund (unrestricted)		**349,207**	339,416
Total funds	13	**349,207**	339,416

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

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

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 31ST AUGUST 2023 **and signed on its behalf by**

Dawn Purvis

Ms. Dawn Purvis
Trustee

Alice O'Kane

Ms. Alice O'Kane
Trustee

1. GENERAL INFORMATION

A Positive Life is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 20 Derryvolgie Avenue, Belfast, BT9 6FN which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Donations	3,717		3,717	3,823
Estee Lauder (Mac)		15,000	15,000	10,000
Ulster Garden Village		15,000	15,000	10,000
D.H.S.S & P.S	77,735		77,735	97,168
PHA	163,401		163,401	165,554
Big Lottery Fund		77,317	77,317	121,227
NI Buyers Club	23,918	48,958	72,876	25,854
	268,770	156,275	425,045	433,626

3.2 INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Investments	738	-	738	178

3.3 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Other income	494	-	494	1,147

4. EXPENDITURE

4.1 RAISING FUNDS

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Raising funds	10,864	-	40,868	51,732	120,781

4.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Expenditure on charitable activites	34,799	3,599	322,686	361,084	264,481
Governance Costs (Note 4.3)	-	-	3,670	3,670	3,530
	34,799	3,599	326,355	364,754	268,011

4.3 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Charitable activities - governance costs	-	-	3,670	3,670	3,530

4.4 SUPPORT COSTS	Cost of Raising Funds £	Charitable Activities £	Governance Costs £	2023 £	2022 £
Support	40,868	322,685	3,670	367,223	362,705

5. ANALYSIS OF SUPPORT COSTS

	2023 £	2022 £
Support	367,223	362,705

6. NET INCOME

	2023 £	2022 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	3,599	3,769

7. INVESTMENT AND OTHER INCOME

	2023 £	2022 £
Sundry income	494	1,147
Bank interest	738	178
	1,232	1,325

8. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2023 £	2022 £
Wages and salaries	240,855	223,632

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 April 2022	119,525	119,525
Additions	3,638	3,638
At 31 March 2023	123,163	123,163
Depreciation		
At 1 April 2022	114,074	114,074
Charge for the financial year	3,599	3,599
At 31 March 2023	117,673	117,673
Net book value		
At 31 March 2023	**5,490**	**5,490**
At 31 March 2022	5,451	5,451

10. DEBTORS

	2023	2022
	£	£
Trade debtors	**5,000**	-
Other debtors	**361**	361
Prepayments and accrued income	**8,621**	5,700
	13,982	6,061

11. CREDITORS

Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	**3,654**	1,709
Accruals and deferred income	**42,757**	31,980
	46,411	33,689

12. RESERVES

	2023	2022
	£	£
At 1 April 2022	**339,416**	293,257
Surplus for the financial year	**9,791**	46,159
At 31 March 2023	**349,207**	339,416

13. FUNDS

13.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 April 2021	293,257	293,257
Movement during the financial year	46,159	46,159
At 31 March 2022	339,416	339,416
Movement during the financial year	9,791	9,791
At 31 March 2023	**349,207**	**349,207**

13.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
Restricted	-	156,275	156,275	-	-
Unrestricted funds					
Unrestricted General	339,415	270,002	260,210	-	349,207
Total funds	**339,415**	**426,277**	**416,485**	**-**	**349,207**

13.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	5,490	390,128	**(46,411)**	349,207
	5,490	**390,128**	**(46,411)**	**349,207**

14. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

A POSITIVE LIFE

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

A Positive Life

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

OPERATING STATEMENT

for the financial year ended 31 March 2023

	Schedule	2023 £	2022 £
Income			
- Donations		**27,634**	3,823
- Estee Lauder (Mac)		**15,000**	10,000
- Ulster Garden Village		**15,000**	10,000
- D.H.S.S & P.S		**77,735**	97,168
- PHA		**163,401**	165,554
- Big Lottery Fund		**77,317**	121,227
- NI Buyers Club		**48,958**	25,854
		425,045	433,626
Charitable activities and other expenses	**1**	**(416,486)**	(388,792)
		8,559	44,834
Miscellaneous income	**2**	**1,232**	1,325
Net surplus		**9,791**	46,159

A Positive Life

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

SCHEDULE 1 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 March 2023

	2023 £	2022 £
Expenses		
Wages and salaries	**240,855**	223,632
Staff training	**7,177**	3,870
Rent payable	**41,920**	41,920
Group Home Support & Respite	**13,895**	8,408
Complimentary Therapy	**18,703**	13,910
Insurance	**9,344**	9,505
IT Support	**10,648**	14,011
Light and heat	**5,952**	3,180
Cleaning	**3,332**	1,862
Repairs and maintenance	**3,660**	7,008
Printing, postage and stationery	**3,600**	2,857
Advertising	**46,756**	47,545
Telephone	**3,374**	3,785
Legal and professional	**750**	1,280
Accountancy	**2,625**	2,040
Bank charges	**295**	210
Admin Associates	**1**	-
Depreciation	**3,599**	3,769
	416,486	388,792

A Positive Life
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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : MISCELLANEOUS INCOME
for the financial year ended 31 March 2023

	2023	2022
	£	£
Miscellaneous Income		
Sundry income	**494**	1,147
Bank Interest	**738**	178
	1,232	1,325

Positive Life

Northern Ireland - Charity number 102077

Annual report

A Positive Life
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of A Positive Life present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives
The objectives of the charity are to promote good health and well being and relieve sickness and stress among those inhabitants of the UK and Republic of Ireland who are living with or affected by HIV or a related medical condition and their families, by providing advice, support, therapies, counselling, independent advocacy and a confidential helpline. To advance public education by raising awareness about all matters associated with the causes and prevention of HIV and to commission and promote research into all matters relating to HIV and to disseminate the useful results of such research.

The charity has a general aim of seeking to prevent the spread of HIV through information, education, raising awareness and working to remove the stigma surrounding HIV whilst upholding the principles of dignity, equality and respect for individuals affected by HIV.

The strategies employed to achieve the Charity's objectives are to;
- Provide a telephone helpline service offering confidential information and advice on any aspect of HIV and sexual health.
- Offering volunteering opportunities
- Encourage people living with HIV to participate in the Charity's work as well as taking responsibility for their own lives
- Present a range of education and prevention programmes
- Make available, in a variety of locations, support services which include complimentary therapies, one to one and group support sessions, counselling, healthy living seminars, home support and access to information services.

The principal activities of the Charity are to raise awareness and challenge negative perceptions of HIV across NI, and to support and promote positive living for anyone living with or affected by HIV.

Public Benefit
The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. They meet the public benefit test by providing education and awareness to both the general public, those living with HIV and their families with regard to obtaining a better understanding of the condition. They also advise on preventative measures which can be taken.

Financial Review
The Charity's income for the year ended 31 March 2023 was £426,277 with expenditure of £416,485 resulting in a net surplus of £9,792 - (2022 - net surplus 46,159). The principal funding sources in the year ended 31 March 2023 are detailed in the notes to the financial statements.

Financial Results
At the end of the financial year the charity has assets of £395,618 (2022 - £373,105) and liabilities of £46,411 (2022 - £33,689). The net assets of the charity have increased by £9,791.

Reserves Position and Policy

Reserves Policy

The trustees recognise that it is necessary to hold reserves in order to offset the effects of fluctuations in incoming resources and thereby secure the continued viability of the Charity beyond the immediate future. In keeping with good accountancy practice, it is the aim of the trustees to hold free reserves which equate to three months operating costs. At 31st March 2023 the free reserves amounted to £349,207.

As the organisation commences a new Strategic Planning period, the work to increase it's focus to raise awareness of HIV and related sexual health matters in Northern Ireland through a suite of modernised accredited education and prevention programmes continues. This has involved the continued development of The NI Buyers club and also includes the recently launched workplace education programme 'Positive about HIV'.

While the funding environment remains challenging and support services programme continues to evolve to meet the ever-changing needs of people affected by HIV in Northern Ireland, options are continually explored in order to support the organisations sustainability.

The commitment to de-stigmatise HIV and the aspiration to achieve zero new diagnosis by 2030 will be underpinned in our public affairs and community engagement work in the continued focus to raise awareness around the impact of HIV and the work of Positive Life.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Ms. Dawn Purvis
Mr. Declan McAllister
Ms. Emer Hinphey
Mr. David Hawkins
Ms. Alice O'Kane
Ms. Kathryn Torney

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Ms. Jacquie Richardson

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. A Positive Life subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 31ST AUGUST 2023 **and signed on its behalf by:**

Dawn Purvis

Ms. Dawn Purvis
Trustee

Ms. Alice O'Kane
Trustee

Positive Life

Northern Ireland - Charity number 102077

Annual return

A Positive Life
(A company limited by guarantee, not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF A POSITIVE LIFE

We have examined the financial statements of the charity for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Exchange Accountants

EXCHANGE ACCOUNTANTS LIMITED
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
Bt27 4TZ

Date: 31/8/2023