

*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 Place  
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.

## A Positive Life

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

### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

#### 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 its 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:

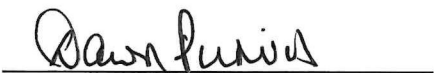
Ms. Jacquie Richardson

#### 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 31<sup>ST</sup> AUGUST 2023 and signed on its behalf by:



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 31<sup>st</sup> AUGUST 2023 and signed on its behalf by:



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 £
<b>Income</b>							
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
<b>Total income</b>		<b>270,002</b>	<b>156,275</b>	<b>426,277</b>	<b>267,870</b>	<b>167,081</b>	<b>434,951</b>
<b>Expenditure</b>							
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
<b>Total Expenditure</b>		<b>260,211</b>	<b>156,275</b>	<b>416,486</b>	<b>221,711</b>	<b>167,081</b>	<b>388,792</b>
<b>Net income/(expenditure)</b>		<b>9,791</b>	<b>-</b>	<b>9,791</b>	<b>46,159</b>	<b>-</b>	<b>46,159</b>
Transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>9,791</b>	<b>-</b>	<b>9,791</b>	<b>46,159</b>	<b>-</b>	<b>46,159</b>
<b>Reconciliation of funds</b>							
Balances brought forward at 1 April 2022	13	339,416	-	339,416	293,257	-	293,257
<b>Balances carried forward at 31 March 2023</b>		<b>349,207</b>	<b>-</b>	<b>349,207</b>	<b>339,416</b>	<b>-</b>	<b>339,416</b>

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

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Company Number: NI027941

### BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	9	5,490	5,451
<b>Current Assets</b>			
Debtors	10	13,982	6,061
Cash at bank and in hand		376,146	361,593
		390,128	367,654
<b>Creditors: Amounts falling due within one year</b>	11	(46,411)	(33,689)
<b>Net Current Assets</b>		343,717	333,965
<b>Total Assets less Current Liabilities</b>		349,207	339,416
<b>Funds</b>			
General fund (unrestricted)		349,207	339,416
<b>Total funds</b>	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 31<sup>st</sup> August 2023 and signed on its behalf by



Ms. Dawn Purvis  
Trustee



Ms. Alice O'Kane  
Trustee

## **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 2023

#### **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.

## A Positive Life

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

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

#### 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.

## A Positive Life

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

### NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

#### 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
	<u>268,770</u>	<u>156,275</u>	<u>425,045</u>	<u>433,626</u>

##### 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 activities	34,799	3,599	322,686	361,084	264,481
Governance Costs (Note 4.3)	-	-	3,670	3,670	3,530
	<u>34,799</u>	<u>3,599</u>	<u>326,355</u>	<u>364,754</u>	<u>268,011</u>

**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 2023

continued

<b>4.3</b>	<b>GOVERNANCE COSTS</b>	<b>Direct Costs £</b>	<b>Other Costs £</b>	<b>Support Costs £</b>	<b>2023 £</b>	<b>2022 £</b>
	Charitable activities - governance costs	-	-	3,670	3,670	3,530
<b>4.4</b>	<b>SUPPORT COSTS</b>	<b>Cost of Raising Funds £</b>	<b>Charitable Activities £</b>	<b>Governance Costs £</b>	<b>2023 £</b>	<b>2022 £</b>
	Support	40,868	322,685	3,670	367,223	362,705
<b>5.</b>	<b>ANALYSIS OF SUPPORT COSTS</b>				<b>2023 £</b>	<b>2022 £</b>
	Support				367,223	362,705
<b>6.</b>	<b>NET INCOME</b>				<b>2023 £</b>	<b>2022 £</b>
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				3,599	3,769
<b>7.</b>	<b>INVESTMENT AND OTHER INCOME</b>				<b>2023 £</b>	<b>2022 £</b>
	Sundry income				494	1,147
	Bank interest				738	178
					1,232	1,325
<b>8.</b>	<b>EMPLOYEES AND REMUNERATION</b>					
	The staff costs comprise:				<b>2023 £</b>	<b>2022 £</b>
	Wages and salaries				240,855	223,632

## 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 2023

continued

#### 9. TANGIBLE FIXED ASSETS

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

#### 10. DEBTORS

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

#### 11. CREDITORS

##### Amounts falling due within one year

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

#### 12. RESERVES

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

## 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 2023

continued

#### 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	<b>349,207</b>	<b>349,207</b>

##### 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	-	-
<b>Unrestricted funds</b>					
Unrestricted General	339,415	270,002	260,210	-	349,207
<b>Total funds</b>	<b>339,415</b>	<b>426,277</b>	<b>416,485</b>	<b>-</b>	<b>349,207</b>

##### 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
	<b>5,490</b>	<b>390,128</b>	<b>(46,411)</b>	<b>349,207</b>

#### 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
		<u>425,045</u>	<u>433,626</u>
Charitable activities and other expenses	1	(416,486)	(388,792)
		<u>8,559</u>	<u>44,834</u>
Miscellaneous income	2	1,232	1,325
<b>Net surplus</b>		<u><u>9,791</u></u>	<u><u>46,159</u></u>

## 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
	£	£
<b>Expenses</b>		
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
	<u>416,486</u>	<u>388,792</u>

**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 2023

	2023 £	2022 £
<b>Miscellaneous Income</b>		
Sundry income	494	1,147
Bank Interest	738	178
	<u>1,232</u>	<u>1,325</u>