

## **A Positive Life**

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

### **TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	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
<b>Company Secretary</b>	Ms. Jacquie Richardson
<b>Charity Number in Northern Ireland</b>	NIC102077
<b>Company Registration Number</b>	NI027941
<b>Registered Office and Principal Address</b>	20 Derryvolgie Avenue Belfast BT9 6FN
<b>Independent Examiner</b>	Exchange Accountants Limited Chartered Certified Accountants Oakmont House 2 Queens Road Lisburn BT27 4TZ
<b>Principal Bankers</b>	Bank of Ireland Donegall Place 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).

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### TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

#### 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:

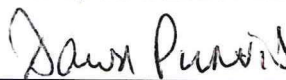
Ms. Jacque Richardson

#### Compliance with Sector-Wide Legislation and Standards

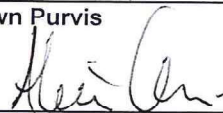
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. A Positive Life subscribes to and is compliant with the following:

- 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:



Ms. Dawn Purvis  
Trustee



Ms. Alice O'Kane  
Trustee

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### 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.

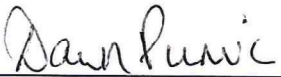
In preparing these financial statements, the trustees are required to:


- 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:

  
\_\_\_\_\_  
Ms. Dawn Purvis  
Trustee

  
\_\_\_\_\_  
Ms. Alice O'Kane  
Trustee