

POSITIVELY UK

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

Charity Registration Number 1007685

Registered Company Number 02424032

**AZETS AUDIT SERVICES
River House
1 Maidstone Road
Sidcup
Kent DA14 5RH**

POSITIVELY UK
(A company Limited by Guarantee)
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POSITIVELY UK
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CHAIR'S FOREWARD

The world continues to be a fractured rather than harmonious place, and the recent trouble in the Middle east only reminds us how things can change so quickly and at any time. Our thoughts are with all those affected as we hope for a swift and peaceful resolution.

In the UK we continue to face challenges, with an unstable political environment, public hostility towards migrants, online transphobia, and a rise in hate crimes against LGBTQ+ people. NHS staff have been striking for better pay, and wait times and access to care continue to be a challenge. Fortunately in HIV we are quite protected, but with an ageing HIV population so the importance of access to GPs, and hospital and other health services becomes even more relevant and important.

The UKHSA HIV report, published on 2nd October 2023, showed us that HIV is not going away, and reminded us of persistent inequities. Gay and bisexual men continue to test for HIV in high numbers, but sexual health clinics are still missing opportunities to offer HIV tests to women, in particular Black African women, but also to heterosexual and Black and ethnic minority men. For the first time since combination prevention approaches began there was an increase in HIV diagnoses in the UK. Alongside this, and following reduced HIV testing during COVID, there was also a rise in late HIV diagnoses, especially in women, and those outside of London.

Positively UK continues to be needed, and perhaps even more so with the rise in diagnoses described above. Peer support services are essential to care for people, especially at the time of a new HIV diagnoses, and ensure that linkage into care and understanding of the need for antiretroviral therapy are understood by those for whom a new diagnosis may be challenging. We must continue to offer diverse services, for gay and bisexual men, women, heterosexual men and of course and increasingly, the trans community. Many people in these groups continue to feel vilified in the press and face challenges in living and thriving with HIV.

Positively UK has continued to be a vital lynch pin for people with HIV, in supporting those at need, but also in building bridges to allow for better coordination of care. Highlighting some figures also given below, over one thousand people accessed one to one support and almost three hundred received group support in the past year. Three hundred and ten new people living with HIV accessed our services, a really astounding figure. Gay men and women's services continue to be well utilised, and 163 women received specialised support through the Women's project in the past 12 months. We have seen an increase in trans people, with 17 accessing our services this year. The Welfare and Benefit Project provided welfare advice and support to 253 people with 477 hours of specialist advice. It is precisely this kind of example that, I believe, exemplifies the importance of embedding welfare advice within wider peer led services, to provide person centred and much needed support.

In terms of further diversification, Straight Talk continues to grow, and saw 46 heterosexual men participate in the past year. The Youth Project also engaged with over 102 Young People.

This is only a snapshot of our direct activities, and many more successes are highlighted below.

At Board level we had a successful away day in April 2023. This highlighted a number of issues needing our attention. Our Constitution (previously known as our 'Objects') has not been updated for many years. This forms the basis and guiding principles of any charitable organisation and requires legal support for us to update. Trustees are currently working to take this process forwards. We have also had three new Trustees join the Board, all already very active on the Board and with a lot of passion for Positively UK and its work. We are reviewing all policies and procedure, particularly with an eye to equality, equity, diversity, and inclusion, and developing new policies for Trustees, including developing a new role of a 'user Trustee', with more details to follow in the New Year, seeking to widen participation on the Board for those with direct experience of Positively UK's services. Some of our work is not always directly visible but I can assure you there are many Trustee workstreams ongoing to make sure our finances are safe, our Board is well governed, and that the charity is supported and well run.

It is impossible for me to name each and every staff member here, but I must give credit to our CEO, Silvia Petretti, and to our senior leadership and fundraising teams, for continuing to find and successfully apply for new sources of funding from what is becoming an increasingly difficult and restricted field. Funding, of course, underpins our ability to deliver services and, for everyone involved, is a ceaseless stream of work. I must also acknowledge the departure of Garry Brough, who worked for Positively UK for so many years and was a friend, inspiration, and mentor to so many. We thank him deeply for all he has done for us and those who use Positively UK's services, and wish him all the very best in his next moves.

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CHAIR'S FOREWARD

To each and every one of you I want to say huge thanks. I know the world is tough, costs are high, and it can be hard to keep going some times, but your commitment, contribution, and connection with Positively UK means we continue to be the national leader in peer support and training, ensuring that everyone living with HIV can have access to support. Not only does this increase their knowledge and confidence, but can also help with loneliness, anxiety, and overall health and quality of life. I feel immensely proud of being a continuing part of the Positively UK family, and look forward to further achievements in the year ahead.



Tristan Barber
Chair of The Board of Trustees

Date: 22 NOV 2023

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2022/23 AT A GLANCE

1027 people accessed 1-2-1 support and over 272 people group support. Over 2920 hours of 1-2-1 peer support

310 new people living with HIV accessing our services.

300+ gay men have accessed our peer support and 184 gay men have accessed specialised support, including groups, social events and workshops through the gay men's project.

420+ women have accessed peer support through our services and 163 women have received specialised support through the Women's project in the last year

135+ heterosexual men accessed 1-2-1 peer support , 30 group support

2 gender queer/non binary people accessed our services

17 trans (gender not as assigned at birth)

The Welfare and Benefit Project provided welfare advice and support to 253 people with 477 hours of specialized advice. The project demonstrated the importance of accessing welfare advice from a service that is encapsulated in a wider peer-led HIV support organisation, which enables the provision of holistic and integrated support.

Mixed Socials 129 people engaged with a mixture of online groups and in person outings

Straight Talk continues to grow as part of the Henry Smith project with 46 **participants including a majority of heterosexual men**

Youth Project engaged with over 102 young people. The youth peer lead residential – first gathering following lockdown - created an opportunity for 9 isolated young people to explore issues around HIV, relationship and improving wellbeing

Peer lead trainings 10 people trained as HIV peer mentors including volunteers for NHS and other HIV organisations. We developed HIV and stigma training for Oxford University Research Team and delivered it to 5 members.

We delivered **Empowerment Programme Training** to 3 cohorts: 2 in North Middlesex and 1 in Homerton Hospital and we trained 27 participants

Peer mentor comorbidities training, was delivered to 91 peer mentors topics included: stress & anxiety, sleeping problems, depression.

GROWS trained 37 women peer mentors, and 22 women were trained as trainers, specialised in issues around women with HIV and ageing. 12 videos were produced in partnership with NAM which reached an audience of 100,000 people

National Conference of People with HIV was attended by 150 people with HIV. 91.8% of delegates felt that they were better connected to others living with HIV. 85% felt more confidence of influencing health and social care. 86% have improved their knowledge of their treatment options

We shared good practice and insights from peer led work at National and International Conferences with posters presentations at AIDS Impact 2023 on coproduction in research , in collaboration with Imperial College, GROWS Project (with Sophia Forum, NA, UCL, Bearded and Flushed (Naz, Sophia Forum. 4M) and to BHIVA spring Conference on our FTC funded Empowerment Program.

We celebrated our 35th Anniversary through the **Positively Past, Positively Present Project**, in partnership with the Royal Central School of Speech and Drama, which facilitated visits to Positively Women/Positively UK Archive and produced 17 podcasts tracing the history of the organization

POSITIVELY UK
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REPORT OF THE DIRECTORS

The Directors, who are also Trustees, present their Annual Report together with the Audited Financial Statements for the year ended 31 March 2023. The Directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

OUR PURPOSE AND ACTIVITIES

Our Objects:

- To protect the health of people with HIV by the provision of support services to people who have HIV or any associated health condition.
- To advance education and research about health and particularly the health of those who have AIDS, HIV or any associated health condition.
- To provide community centred, advice and assistance for the benefit of people living with HIV or any associated health condition.

Our Vision: Positively UK's Vision:

Everyone living with HIV has access to effective peer support to increase their knowledge, confidence and connections, to improve their health and quality of life.

Our Mission: To share learning and solutions within HIV and across the health and social care sectors so that people living with HIV receive effective care and support, to achieve the best health and quality of life.

Our Actions:

- Providing specialist and peer support, advocacy and information
- Campaigning against discrimination
- Promoting positive attitudes and equitable access to health
- Increasing involvement, voice and visibility

Our Values and Personality

- Champions:** We stand up for the dignity and rights of anybody with or affected by HIV.
Supporters: We provide people living with HIV practical and emotional support to help live a fulfilling life free from isolation
Commitment: "We don't say, we act". We believe in the active involvement of people living with HIV in developing and delivering services and policy.
Passionate: Nobody cares more or is more committed to developing a confident and positive future for people living with or affected by HIV.
Practical: Our advice and support are practical and of immediate benefit.
Our Ambition: Peer led support to all people living with HIV in the UK by 2025

How We Achieve This:

We have three interconnected person-centered aims to our strategy:

Connections: strengthening connections among people living with HIV by provision of peer support to enhance quality of life. Working in partnership with the NHS and voluntary sector to improve the access to good quality peer support. We provide a range of group work from recently diagnosed to groups for women, gay men, heterosexual men and women, LGBTQ+ communities, mixed groups, and people aged over 50 and youth.

Knowledge: improving knowledge by sharing accurate information, research and skills through participatory peer led trainings and workshops, so that people with HIV are fully equipped to manage HIV, ARVs, comorbidities and related social issues. Promoting peer research and collaborations with researchers and academic institutions.

REPORT OF THE DIRECTORS

Confidence increasing the confidence of people with HIV by challenging stigma, and providing opportunities to be meaningfully involved and influence key decision makers. We will create opportunities to develop a collective voice by hosting events such as the biennial Conference of People Living with HIV, our Changing Perceptions campaign and Catwalk4Power etc.

The role and contribution of volunteers

Positively UK is hugely indebted to our volunteers and their dedicated support during the COVID-19 crisis. While many volunteering opportunities were contested, our volunteers have supported people living with HIV through the peer mentoring program, facilitating group supports online, contributing to our social media and communication, providing meaningful feedback, fundraising and undertaking administrative roles. In 2022/2023, our volunteers have contributed 1,103 hours in total to the organization. If costed at our sessional work rate of £15 per hour, this equates to £16,545 (2022 £10,035). We have also had a certified yoga instructor providing free yoga classes on line since lock down, at the commercial rate of £45 per hour his volunteering contribution is valued £840.

Positively UK acknowledges the support given to clients in the form of hardship grants from London Catalyst and THT Hardship Fund, and food deliveries from The Food Chain.

Achievements and Performance

Last year we set ourselves the following goals and delivered on them as follows:

Connections

We continued to pilot new projects and increase connections by:

- **Over 1000 peoples accessed** support through our services with over 2,920 hours of support in a very heterogeneous group of people
- The **Youth Project**, Positive Futures, engaged with 100 young people.
- **Youth residential** was attended by 9 people. 90% felt more optimistic & with better self-esteem 67% better able to manage their health and treatment and to cope with everyday issues. 80% felt better connected and less isolated
- The **Seeds Project** continued to support a very marginalized group of older people with HIV with 38 participants
- The **Mixed Social**, online group created to reduce isolation during the COVID-19 crisis, was accessed by 129
- The **Women's Project** provided specialized support to over 163 women
- The **Gay Men's project** provided specialized support to 184 men
- **Fast Track Cities outreach project in collaboration with Chelsea & Westminster NHS Trust** engaged with 111 participants
- We continue a strong **partnership with NHS** through all our statutory contracts in Brent, Ealing, Tower Hamlet, Waltham Forest, Hackney, Newham and Camden and Islington engaging over 430 people.
- The **Welfare and Benefit Project** provided advice and support to over 250 people this year for a total of 556 over the 3 years of the project, and granted access to entitled benefits amounting £ 1,786,005.29 over 3 years
- **GROWS** trained 37 women peer mentors
- **88% of people with HIV accessing peer support** stay engaged in their health care and 86% of those who access peer support with a high viral load become undetectable (sample survey from Chelsea and Westminster Fast Track Cities project)

Knowledge

We support the widening of knowledge to promote informed choices by:

- We created **new training modules** for peer mentors around co-morbidities, stress, depression & anxiety and **91 Peer Mentors were trained**
- We delivered a Peer Mentoring training based on our P100 model for 10 peer mentors for NHS Trusts and other voluntary organizations
- **GROWS**, in partnership with Sophia Forum developed a training manual to train peer mentors who are qualified to support older women with HIV, and 22 women were trained as trainers, specialised in issues around women with HIV and ageing. 12 videos were produced in partnership with NAM which reached an audience of 100,000 people.
- **We celebrated our 35th Anniversary** through the Positively Past, Positively Present Project, in partnership with the Royal Central School of Speech and Drama, which facilitated visits to Positively Women Archive and produced 17 podcasts tracing the history of the organization

REPORT OF THE DIRECTORS

Confidence

As part of our commitment to improve confidence, we aim to promote best quality of care for people living with HIV, and endorse the role of peer support and peer research to tackle HIV stigma.

- We held the **Biannual Conference of People Living with HIV**, attended by 150 positive people. 91.8% of delegates felt that they were better connected to others living with HIV. 85% felt more confidence of influencing health and social care. 86% have improved their knowledge of their treatment options
- We delivered **Empowerment Program Training**, as part of Fast Track Cities Stigma WORK, to 3 cohorts: 2 in North Middlesex and 1 in Homerton Hospital and we trained 27 participants. The majority of the participants had never accessed support services before.
- We trained a team of researchers at **Oxford University** on the impact of Stigma on people with HIV
- **GROWS policy report** based on peer research conducted in collaboration with the Sophia Forum and UCL was launched.
- We contributed to the **Bearded and Flushed** short film and performances with NAZ 4M & Sophia Forum
- **We shared good practice and insights from peer led work** at National and International Conferences with posters presentations at AIDS Impact 2023 on coproduction in research, in collaboration with Imperial College, GROWS Project (with Sophia Forum, NA, UCL) and to BHIVA spring Conference on our FTC funded Empowerment Program. **Bearded and Flushed** (Naz, Sophia Forum, 4M) delivered an oral presentation at AIDS Impact conference on Sweden

Public benefit statement

We review our aims, objects and activities annually. This review looks at what we achieved and the outcomes of our work for the previous 12 months. The review considers the success of each key activity and the benefits they have brought to those groups of people we were set up to help. The review helps us to ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

All of our charitable activities focus on:

- To protect the health of people by the provision of support services to people who have HIV or any associated health conditions.
- To advance education and research about health and particularly the health of those who have HIV or any associated health condition, in the UK and abroad.
- To provide community-centered, advice and assistance for the benefit of people affected by HIV or any associated health condition.

All activities are undertaken to further our charitable purposes for the public benefit. Directors are satisfied that the charity meets the Charity Commission's guidelines with regard to delivering public benefit.

FINANCIAL REVIEW

With total income of £749,227 (2022: £771,500) and total expenditure of £856,590 (2022: £710,118), the Statement of Financial Activities on page 15 shows a negative net movement of funds for the year of £107,363 (2022: surplus £61,382). This movement was made up of: (a) a modest surplus achieved on core unrestricted activities of £3,698, (b) the planned expending of designated funds brought forward of £36,276 and (c) an expected timing difference on the expending of restricted funding of £74,785. It should also be noted that in addition to the surplus generated on core activities, savings of £13,724 were made on the expending of funds designated from the previous year, which have been carried forward for future use.

With total reserves carried forward at the year end of £382,825 (2022: £490,188), the directors made the prudent decision to designate £50,000 of unrestricted funds to support identified gaps in the funding of our services in 2023/24. Following this designation, as at 31 March 2023, restricted funds stood at £247,544 (2022: £322,329) and unrestricted general funds stood at £85,281 (2022: £111,859) which is in line with our reserves policy.

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REPORT OF THE DIRECTORS

Restricted income came through grants from Charitable Trusts and the National Lottery Community Fund. Additional grants were also received from the Henry Smith charity for core costs, National Lottery Community Fund for our Women's project and Youth project, Homerton Hospital charitable wing (for our Peer Navigator project) and the Royal School of Speech and Drama for the Archive Project.

Fast Track Cities Improvement Fund funded our clinic based peer support in collaboration with Chelsea and Westminster Trust, the Welfare and Benefits Advice Project, and GROWS project, in collaboration with Sophia Forum, NAM, and UCL, supporting women ageing with HIV

Looking forward, statutory income along with project funding from charitable trusts and the National Lottery Community Fund continues to perform well.

Funding from GILEAD will enable to continue our core work with gay men and young adult whilst we work to secure long term funding.

We have developed an individual donors and community fundraising strategy with the aim to secure more unrestricted funds.

2023 Income: £749,227 (2022 - £771,500)

- In total income from charitable trusts stands at £108,600 (2022 - £149,886).
- Income from statutory contracts stands at £418,374 (2022 - £391,844)
- Total income from the National Lottery Community Fund now stands at £96,955 (2022 - £140,500)
- Income from corporates, notably pharmaceuticals, to £100,955 (2022 - £71,182) with grants from Gilead for Comorbidities Project, and ViiV support for groups and workshops. We also received sponsorship for our Biannual Conference by ViiV, GILEAD and MSD and Janssen.
- Other Income from consultancies: £10,309 (2022 - £9,339).
- Donations received were £14,034 (2022 - £8,749).

Investment Powers and Policy

The Memorandum and Articles of Association authorises the Directors to make investments using the general funds of the charity. The Directors have the power to invest in any way that they see fit.

Reserves Policy

Positively UK aims to keep a minimum working balance of reserves equaling three to six months of operating costs, to cover future contractual liabilities, staff salaries and rent. The Directors consider that the Charity's reserves will enhance the services provided and provide financial security for the future. If at any time reserves fall below this target then any positive balance at the end of the financial year, which is not tied to a specific project or programme, will in principle be added to these reserves until they have reached the appropriate level. The target unrestricted funds the Directors wish to hold is £60,000 to £120,000 (2022: £60,000 to £120,000).

Our total unrestricted reserves on 31 March 2023 stood at £135,281 (2022 - £167,859) which included designated funds of £50,000 (2022 - £56,000) and unrestricted general reserves of £85,281 (2022 - £111,859).

Total restricted funds on 31 March 2023 were £247,544 (2022 - £322,320) with total reserves of the charity standing at £382,825 (2022 - £490,188).

GOING CONCERN

Positively UK's Board is aware of the uncertainties and challenges ahead in terms of funding landscape, but it is confident that Positively UK is in a good position to continue to operate and provide impactful services to our beneficiaries and fundraise successfully.

FUTURE ACTIVITIES

In line with our strategic vision, our activities over the coming year will support us in achieving the best physical, emotional and social wellbeing for people living with HIV across the UK. Because of COVID-19 crisis, most of those activities will be delivered online, and we will focus on those who are most vulnerable and isolated, as well as adapt our peer support model for online delivery.

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REPORT OF THE DIRECTORS

Connections

In 2023/2024 we will continue to pilot new projects and deliver direct support to increase connections by:

- Actively reach out to all people living with HIV through the provision of face to face and online groups for women, gay men, young adults, straight men.
- Within our statutory contracts we will provide support to over 400 people with 90% of users reporting Improved quality of life.
- We will start new collaborations providing peer support in Buckinghamshire with Brooks and in South London, with Metro
- Provide opportunity for social connections through our Mixed Social Groups
- We have designated funds to continue, Positively Women, to support at least 150 women a year
- Through our new collaboration with North Middlesex Hospital we aim to focus our work on young people a risk of disengaging from care.
- Ensure that Peer support is available in all London Clinics and continue focusing on engaging with those most vulnerable to disengage from services

Knowledge

In 2023/2024 we will continue working on our national reach by:

- To be the go to organization for training peer mentors across the HIV sector
- Pilot Peer Support Trainings with other health and social conditions
- Develop GROWS train the trainers manual – to increase sustainability to support women ageing with HIV in collaboration with Sophia Forum
- Continue working in partnership with academic institutions and NHS Trusts to strengthen peer and community based research, including work with SHIELD study, and Partnership for Black People's Health

Confidence

In 2023/2024 will continue to improve confidence by promoting the meaningful involvement of people living with HIV, disseminating evidence around effective peer support, and tackling HIV stigma.

- Continue to raise the profile of peer support through engaging with key agencies, such as NHS England, British HIV Association and Fast Track Cities to promote good commissioning and integration of services.
- Launch the Manifesto of of People Living with HIV in collaboration with APPG on HIV and AIDS
- Work in partnership with National AIDS Trust and NAM in the development of the HIV Confident Charter for Fast Track Cities Improvement Program to address Stigma at institutional level.
- Develop the C.H.A.N.G.E (Community HIV Activists Network to Grow Empowerment), disseminate the Manifesto and train new community activists around the UK
Amplify the voices of women living with HIV through a Catwalk4Power in Manchester in collaboration with George House Trust.

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REPORT OF THE DIRECTORS

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

Positively UK (the word 'Limited' being omitted by licence from the Department of Trade) is registered under the Companies Act 2006 as a company limited by guarantee and not having a capital divided by shares. It is a registered charity constituted as a Limited Company under the Memorandum and Articles of Association.

Recruitment and appointment of Directors

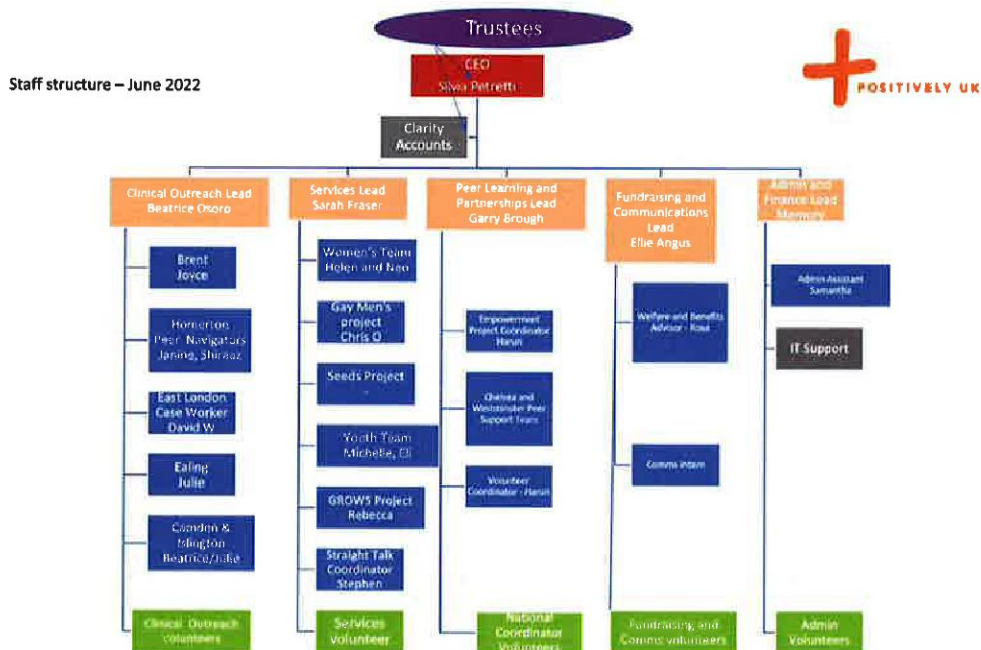
Positively UK's constitution states that 50% of the Board of Directors and the Chair of the Board should be living with HIV.

We recruit Directors through advertisements on our website and through social media, partner organisations, via email and personal contacts. Efforts are made to identify and ensure that we have a good mix of skills on the Committee. People interested in becoming a Director are invited to submit a letter and CV to the Director and Chair of the Board, who then shortlist, interview and appoint suitable candidates. Occasionally a suitable candidate for the Committee is co-opted during the year and appointed formally at the next Annual General Meeting.

Director induction and training

Each new Director goes through a formal induction programme which includes meetings with key staff and briefings on the key responsibilities of Directors, the vision, mission and strategic aims of the organization. Directors receive regular work updates from the various departments, as well as updates on relevant topics and current issues, both within the organization as well as the external environment.

Organisation



The Directors have delegated all day-to-day management to the Chief Executive, Silvia Petretti. The CEO is supported by the Leadership Team who are in turn responsible for service delivery within their areas (see organizational chart above).

Positively UK staff are committed to supporting people living with HIV achieve the best physical, emotional and social well-being. In line with our peer-led ethos, all front-line staff are people living with HIV, who understand the implications of living with the virus. All are fully trained in advice and guidance to help people self-manage their condition.

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REPORT OF THE DIRECTORS

Related parties

We believe working together can best meet the needs of people living with HIV. We complement clinical care, with peer support integrated into HIV clinics at:

- 900 Youth Clinic, St Mary's, Westminster
- Homerton Hospital, Hackney
- Royal London Hospital
- TEAM Clinic, Mortimer Market, Camden
- Caldecott Centre, Kings College Hospital, Lambeth
- Level 8 Clinic, Ealing Hospital, Ealing
- Ian Charleson Day Centre, Royal Free Hospital, Camden
- Northwick Park Gum Clinic (Brent)
- North Middlesex Hospital
- Brent Hub, Brent
- Kobler Centre, Chelsea & Westminster Hospital, Kensington & Chelsea
- 56 Dean Street, Chelsea & Westminster NHS Trust- Westminster
- 10 Hammersmith Broadway, Hammersmith
- West Middlesex University Hospital, Hounslow

We are now providing an hybrid service which includes face -to-face outreach in some in clinics combined with virtual referrals for telephone and online support.

To ensure the voice of people living with HIV is heard amongst policy makers, staff at Positively UK are community members of NHS England's HIV forum and actively participate with the treatment advocates network UK-CAB. We also support and advise bodies such as NHIVNA, the Clinical Reference Group on HIV, we are on the London Fast Track City Leadership Group and our CEO is part of the World Health Organization Advisory Board on Women and HIV. Staff have presented at national and international conferences including BHIVA, NHIVNA, International AIDS Conference, AIDS Impact, The International Workshop on Women and HIV, The Fast-Track Cities Conference and EACS (European AIDS Conference).

This year we were also actively involved as a member of National Voices to ensure greater support across the NHS for people living with HIV and other long-term conditions.

We work collaboratively with a number of partners in the HIV sector and beyond, including: ClinicQ, Living Well, NAM AIDSmap, NAZ, National AIDS Trust, Food Chain, Sophia Forum, 4M, Sussex Beacon, George House Trust, Terence Higgins Trust, Metro Charity, Spectra, Royal Central School of Speech & Drama, Patient Experience Research Centre (PERC) – Imperial College, Salamander Trust, University College London (UCL), Queen Mary University, Barts NHS Trust, Partnership For Black People's Health, Love Tank

Pay policy for senior staff

The benchmark for employee, including management, remuneration is the average of salaries paid in the sector. Positively UK maintains an overview of salaries across the voluntary sector, including HIV sector, to ensure it is competitive; and in assessing remuneration also considers the wider terms and conditions and benefits offered by Positively UK with our staff contracts.

Individual performance and remuneration are not linked: strong individual performance is rewarded by opportunities for further professional development and advancement such as training and personal development. Strong organizational performance and salary review for individuals demonstrating strong performance are linked. In a financial year where Positively UK's balance sheet has strengthened, an employee displaying strong performance will be considered for an increase in salary to ensure their remuneration is at or around the sector average. The performance of all employees is reviewed on an annual basis. The review is formal, recorded, and takes place every March.

Charitable and political donations

During the year the charity made no political or charitable donations.

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REPORT OF THE DIRECTORS

Risk Management

The Directors have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. Risk assessments are carried out annually and reviewed by the Directors. Appropriate steps are taken to moderate and manage identified risks. The Directors are satisfied that, the Charity's internal controls comply with the guidelines issued by the Charities Commission, and that it complies with relevant laws and regulations.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02424032

Charity Number: 1007685

| | | |
|-------------------|-----------------------|---------------------------------|
| Directors: | Tristan Barber | Chair of Trustees |
| | Peter Oswaldt | Treasurer |
| | Amanda Amadokai | (appointed 28 June 2022) |
| | Kevin Baker | (resigned 16 November 2022) |
| | William Daniel-Braham | (resigned 31 May 2022) |
| | Leasuwan Griffith | |
| | Robert James | |
| | Gerard McGrath | (appointed on 21 February 2023) |
| | Paul Mitchel | (appointed on 21 February 2023) |
| | Glyn Richard | (resigned on 16 November 2022) |

Corrine Squire
Shema Tariq

Company Secretary: Silvia Petretti

| | | |
|--------------------------------|-------------------|--|
| Senior Management Team: | Silvia Petretti | Chief Executive |
| | Beatrice Osoro | Clinical Outreach and Statutory Contracts Lead |
| | Sarah Fraser | Services Lead |
| | Memory Sachikonye | Admin & Finance Lead |
| | Garry Brough | Peer Learning & Partnership Lead |
| | Ellie Angus | Fundraising and Communication Lead |

Principal Address: St Marks Studios
14 Chillingworth Road
London N7 8QJ

Independent Examiner: M A Wilkes FCA
Azets Audit Services
River House
1 Maidstone Road
Sidcup
Kent DA14 5RH

Solicitors Farrer & Co,
66 Lincoln's Inn Fields
London WC2A 3LH

Bankers NatWest Bank plc
P.O. Box 83
Tavistock House
Tavistock Square
London WC1H 9JA

REPORT OF THE DIRECTORS

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors (who are also trustees of Positively UK for the purposes of charity law) are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Directors are responsible for keeping adequate account records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved by the Board and signed on its behalf by:



Tristan Barber - Chair



Peter Oswaldt - Treasurer

Date : 22 Nov 2023

POSITIVELY UK
(A company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS

I report to the charity Directors on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 15 to 29.

Responsibilities and basis of report

As the charity Directors of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountant England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I 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 accounts to be reached.

M A Wilkes (FCA)

For and on behalf of Azets Audit Services
River House,
1 Maidstone Road
Sidcup, Kent,
DA14 5RH

Date:

POSITIVELY UK
(A company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

| | Notes | Unrestricted funds | Designated funds | Restricted funds | Total 2023 | Total 2022 |
|---|-------|--------------------|------------------|------------------|----------------|----------------|
| | | £ | £ | £ | £ | £ |
| Income from: | | | | | | |
| Donations | | 14,034 | - | - | 14,034 | 8,749 |
| Charitable activities | 2 | 216,747 | - | 508,137 | 724,884 | 753,412 |
| Trading Activities | 3 | 10,309 | - | - | 10,309 | 9,339 |
| Total income | | <u>241,090</u> | <u>-</u> | <u>508,137</u> | <u>749,227</u> | <u>771,500</u> |
| Expenditure on: | | | | | | |
| Raising funds | | 37,131 | - | - | 37,131 | 17,913 |
| Charitable activities | | 200,261 | 36,276 | 582,922 | 819,459 | 692,205 |
| Total expenditure | 4 | <u>237,392</u> | <u>36,276</u> | <u>582,922</u> | <u>856,590</u> | <u>710,118</u> |
| Net income / (expenditure) | | 3,698 | (36,276) | (74,785) | (107,363) | 61,382 |
| Transfers between funds | 15 | (30,276) | 30,276 | - | - | - |
| Net movement in funds | | (26,578) | (6,000) | (74,785) | (107,363) | 61,382 |
| Funds brought forward at 1 April 2022 | | <u>111,859</u> | <u>56,000</u> | <u>322,329</u> | <u>490,188</u> | <u>428,806</u> |
| Total funds carried forward at 31 March 2023 | | <u>85,281</u> | <u>50,000</u> | <u>247,544</u> | <u>382,825</u> | <u>490,188</u> |

All of the charity's transactions are derived from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year

POSITIVELY UK
(A Company Limited by Guarantee)

COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

| | Notes | Unrestricted funds | Designated funds | Restricted funds | Total 2022 |
|--|-------|--------------------|------------------|------------------|----------------|
| | | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations | | 8,749 | - | - | 8,749 |
| Charitable activities | 2 | 225,444 | - | 527,968 | 753,412 |
| Trading Activities | 3 | 9,339 | - | - | 9,339 |
| Total income | | 243,532 | - | 527,968 | 771,500 |
| Expenditure on: | | | | | |
| Raising funds | | 17,913 | - | - | 17,913 |
| Charitable activities | | 154,722 | 45,000 | 492,483 | 692,205 |
| Total expenditure | 4 | 172,635 | 45,000 | 492,483 | 710,118 |
| Net income / (expenditure) | | 70,897 | (45,000) | 35,485 | 17,913 |
| Transfers between funds | | (56,000) | 56,000 | - | 17,913 |
| Net movement in funds | | 14,897 | 11,000 | 35,485 | 61,382 |
| Funds brought forward at 1 April 2021 (As restated) | | 96,962 | 45,000 | 286,844 | 428,806 |
| Total funds carried forward at 31 March 2022 | | 111,859 | 56,000 | 322,329 | 490,188 |

POSITIVELY UK
(A company Limited by Guarantee)

BALANCE SHEET
AS AT 31 MARCH 2023

Company number: 02424032

| | Note | 2023 | | 2022 | |
|---|-----------|-----------------|----------------|-----------------|----------------|
| | | £ | £ | £ | £ |
| Fixed Assets | 10 | | 430 | | 538 |
| Current Assets | | | | | |
| Debtors | 11 | 115,025 | | 144,413 | |
| Cash at bank and in hand | | 347,094 | | 375,774 | |
| | | <u>462,119</u> | | <u>520,187</u> | |
| Creditors: amounts falling due within one year | 12 | <u>(79,724)</u> | | <u>(30,537)</u> | |
| Net Current Assets | | | <u>382,395</u> | | <u>489,650</u> |
| Net Assets | | | <u>382,825</u> | | <u>490,188</u> |
| Represented by: | | | | | |
| Restricted funds | 14 | | 247,544 | | 322,329 |
| Unrestricted funds: | | | | | |
| Designated funds | 15 | 50,000 | | 56,000 | |
| Unrestricted general fund | 15 | 85,281 | | 111,859 | |
| | | <u></u> | <u>135,281</u> | <u></u> | <u>167,859</u> |
| Total funds | 16 | | <u>382,825</u> | | <u>490,188</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of each financial year and of its surplus or loss for each 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 charitable company.

Approved by the Board of Directors on 22nd Nov 23 and signed on their behalf by:



Tristan Barber
Chair



Peter Oswaldt
Treasurer

POSITIVELY UK
(A company Limited by Guarantee)

STATEMENT OF CASH FLOWS
AS AT 31 MARCH 2023

| | Notes | 2023 £ | 2022 £ |
|---|--------------|-------------------------|-------------------------|
| Cash flow from operating activities | 17 | (28,680) | 126,900 |
| Net cash flow from operating activities | | (28,680) | 126,900 |
| Net increase in cash and cash equivalents | | (28,680) | 126,900 |
| Cash and cash equivalents at 1 April 2022 | | 375,774 | 248,874 |
| Cash and cash equivalents at 31 March 2023 | | 347,094 | 375,774 |
| Cash and cash equivalents consists of: | | | |
| Cash at bank and in hand | | 347,094 | 375,774 |

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

a. Basis of preparation

Positively UK is a company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 11 of these financial statements. The nature of the charity's operations and principal activities are set out on page 4.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b. Income

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Voluntary income including donations and gifts are included in full in the SOFA when receivable.

The charity receives grants in respect of its activities. Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Other income includes income earned from rental and consultancy. Income is received in exchange for supplying services and is recognised when entitlement has occurred.

c. Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds are those costs incurred in attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

d. Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

e. Funds accounting

Unrestricted general funds are funds which can be used in accordance with the charitable objects at the discretion of the Directors.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restriction arises when specified by the donor or when funds are raised for particular restricted purposes. The Directors have designated certain funds for specific purposes. These are set out in note 15.

f. Tangible fixed assets

All assets costing over £1,500 are capitalised. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 20% reducing balance

g. Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

h. Going Concern

The financial statements have been prepared on a going concern basis as the Directors believe that no material uncertainties exist. The Directors have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

i. Judgements and key sources of estimation uncertainty

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 10 for the carrying amount of the property plant and equipment and note 1.f for the useful economic lives for each class of assets.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

POSITIVELY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. CHARITABLE ACTIVITIES

| | 2023 | 2022 |
|--|----------------|----------------|
| | £ | £ |
| Connections: | | |
| Big Lottery Fund – Women's Project | 48,907 | 45,194 |
| Big Lottery Fund – Youth Project | 48,048 | 95,306 |
| Fast Track Cities – Chelsea and Westminster | 118,836 | 157,639 |
| Fast Track Cities – Welfare and Benefits | 64,167 | 81,825 |
| Fast Track Cities - CAG | 4,100 | 75,814 |
| Homerton University Hospital | 41,501 | 37,499 |
| NHS Brent Teaching PCT | 53,356 | 50,896 |
| Local Authority Contracts | 99,290 | 96,184 |
| Merck Sharp & Dohme – Str8Talk | - | 12,674 |
| Merck Sharp & Dohme – Manifesto Launch | 5,000 | - |
| City & Hackney Together – Covid-19 grant | - | 7,500 |
| Terrence Higgins Trust Hardship Grants | 2,700 | 1,500 |
| Wandsworth Oasis - Seeds | - | 9,984 |
| ViiV Healthcare – Mixed Socials | - | 10,352 |
| London Catalyse hardship grant | 1,500 | - |
| Gilead Sciences – Gay Men | 38,581 | - |
| Gilead Sciences – Youth NMH | 57,374 | - |
| Henry Smith Charity – Complex needs | 19,900 | - |
| Other Income | - | 1,690 |
| | <u>603,260</u> | <u>526,418</u> |
| Knowledge | | |
| Gilead Fellowship - Project 100 Legacy | - | 745 |
| Gilead Sciences – Co-Morbidities Training | - | 40,904 |
| Envision Pharma – Co-Morbidities Training | - | 6,508 |
| CAF Recovery Grant Fund | - | 15,263 |
| Fast Track Cities (Women and Ageing GROWS) | 37,124 | 37,124 |
| Partners for Health / Hospital Fund & London Catalyst - Evaluations | - | 4,000 |
| Salamander Fund – WHO Women Toolkit | 1,883 | 4,394 |
| | <u>39,007</u> | <u>108,938</u> |
| Confidence | | |
| Healthy London Partnership – FTC Stigma Fund | - | 5,000 |
| NAZ – Bearded and Flushed | 2,000 | 4,956 |
| Fast Track Cities (Empowerment) | - | 50,000 |
| The Henry Smith Charity (core funding) | 60,000 | 58,100 |
| Royal College of Speech & Drama - Archive Project | 20,617 | - |
| | <u>82,617</u> | <u>118,056</u> |
| | <u>724,884</u> | <u>753,412</u> |
| 3. OTHER INCOME | | |
| | 2023 | 2022 |
| | £ | £ |
| Consultancy fees | 10,309 | 9,339 |
| | <u>10,309</u> | <u>9,339</u> |

POSITIVELY UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

| 4. EXPENDITURE | Staff costs £ | Other direct costs £ | Support costs £ | Total 2023 £ | Total 2022 £ |
|------------------------|------------------|-------------------------|--------------------|-----------------|-----------------|
| Cost of raising funds | 36,344 | 787 | - | 37,131 | 17,913 |
| Charitable activities: | | | | | |
| Connections | 484,729 | 86,902 | 110,404 | 682,035 | 451,382 |
| Knowledge | 18,034 | 13,983 | 3,720 | 35,737 | 191,118 |
| Confidence | 68,879 | 27,376 | 5,432 | 101,687 | 49,705 |
| | <u>607,986</u> | <u>127,699</u> | <u>119,556</u> | <u>856,590</u> | <u>710,118</u> |

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, being, time spent.

During the year hardship grants were awarded totalling £4,300 to 58 clients (2022 : £92,630 to 35 clients).

| 5. SUPPORT COSTS | 2023 £ | 2022 £ |
|---|----------------|----------------|
| Premises costs | 46,849 | 43,397 |
| Legal and professional fees | 648 | 8,566 |
| Communication costs | 13,154 | 12,013 |
| Information technology | 6,527 | 3,261 |
| Insurance | 2,384 | 2,486 |
| Staff costs and expenses and volunteer expenses | 23,806 | 6,738 |
| Depreciation | 108 | 135 |
| Other costs | 8,781 | 8,269 |
| Accountancy support | 12,082 | 11,805 |
| Governance costs: | | |
| Independent Examination | 4,620 | 4,260 |
| Under provision of prior year IE fee | 260 | 600 |
| Trustee expenses | 337 | - |
| | <u>119,556</u> | <u>101,530</u> |

6. DIRECTORS' REMUNERATION

None of the Directors received remuneration. One director received reimbursed travel expenses of £54 (2022 - £nil) during the year.

POSITIVELY UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

| 7. STAFF COSTS | 2023 | 2022 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 550,607 | 468,257 |
| Employer's National Insurance | 45,558 | 38,787 |
| Pension cost | 11,821 | 10,408 |
| | <u>607,986</u> | <u>517,452</u> |

The average monthly number of employees, by headcount, during the year was:

| | No. | No. |
|------------------------------|------------|------------|
| Direct charitable activities | 21 | 20 |
| Administration - Part time | 1 | 1 |
| | <u>22</u> | <u>21</u> |

No employee earned emoluments, as defined for taxation purposes, amounting to over £60,000 in either year.

The key management personnel comprise of those listed on page 1. The total employment benefits (including employer pension contributions and employers NI) of key management personnel was £213,989 (2022: restated: £202,923).

9. RELATED PARTY TRANSACTIONS

In prior years there were salary overpayments including for members of key management personnel. The balances due at the year end are S Petretti - £11,555 (2022 - £14,195).

POSITIVELY UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

| 10. TANGIBLE FIXED ASSETS | Fixtures & Fittings |
|----------------------------------|------------------------------------|
| | £ |
| COST | |
| At 1 April 2022 | 6,257 |
| At 31 March 2023 | <u>6,257</u> |
| DEPRECIATION | |
| At 1 April 2022 | 5,719 |
| Charge for the year | 108 |
| At 31 March 2023 | <u>5,827</u> |
| NET BOOK VALUE | |
| At 31 March 2023 | <u>430</u> |
| At 31 March 2022 | <u>538</u> |

| 11. DEBTORS | 2023 | 2022 |
|----------------------------------|----------------|----------------|
| | £ | £ |
| Grant, contract and other income | 84,064 | 107,067 |
| Other debtors | 29,746 | 32,386 |
| Prepayment | 1,215 | 4,960 |
| | <u>115,025</u> | <u>144,413</u> |

Included in other debtors above are amounts falling due after one year of £20,545 (2022 : £22,733)

| 12. CREDITORS | 2023 | 2022 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Taxation and social security | 18,425 | 11,144 |
| Other creditors | 28,008 | 6,181 |
| Accruals and deferred income | 33,291 | 13,212 |
| | <u>79,724</u> | <u>30,537</u> |

| 13. DEFERRED INCOME | 2023 | 2022 |
|--------------------------------|---------------|-------------|
| | £ | £ |
| Deferred income b.fwd | - | 9,984 |
| Released from previous years | - | (9,984) |
| Resources deferred in the year | 17,399 | - |
| Deferred income c.fwd | <u>17,399</u> | <u>-</u> |

At the balance sheet date the charity held funds in advance for grants for projects for 2023/24.

POSITIVELY UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. RESTRICTED FUNDS

| 2023 | Balance at 1.4.2022 | Income | Expenditure | Balance at 31.3.2023 |
|---|--------------------------------|----------------|--------------------|---------------------------------|
| | £ | £ | £ | £ |
| Peer Navigators | - | 41,501 | (41,501) | - |
| Project 100 | 70,858 | - | - | 70,858 |
| Project 100 Legacy | 12,121 | - | (12,121) | - |
| Youth Project | 58,455 | 48,048 | (106,503) | - |
| Women's Project | 536 | 48,906 | (41,291) | 8,151 |
| Gay Men | - | 38,581 | (32,151) | 6,430 |
| Seeds | 11,532 | - | (11,532) | - |
| Fast Track Cities – Chelsea and Westminster | 14,872 | 118,836 | (84,926) | 48,782 |
| Fast Track Cities – Welfare and Benefits | 29,696 | 64,167 | (61,291) | 32,572 |
| Fast Track Cities – Women and Ageing | 9,878 | 37,124 | (42,002) | 5,000 |
| Fast Track Cities - Empowerment | 50,000 | - | (50,000) | - |
| Co-Morbidities | 19,931 | - | (19,131) | - |
| Bearded and Flushed | - | 2,000 | (2,000) | - |
| Evaluation projects | 1,802 | - | (1,802) | - |
| ViiV Mixed Socials | 2,159 | - | (2,159) | - |
| MSD Str8Talk | 6,959 | - | (6,959) | - |
| WHO Women Toolkit | - | 1,883 | (1,883) | - |
| Small Grant Fund | 560 | 4,200 | (3,460) | 1,300 |
| Battersea Community Garden | 500 | - | (500) | - |
| Policy Conference | 32,470 | - | (32,470) | - |
| Complex needs | - | 19,900 | (3,251) | 16,649 |
| Groups and workshops | - | 5,000 | (800) | 4,200 |
| Archive project | - | 20,617 | (17,217) | 3,400 |
| Youth NMH | - | 57,374 | (7,172) | 50,202 |
| | <u>322,329</u> | <u>508,137</u> | <u>(582,922)</u> | <u>247,544</u> |

Peer Navigators, clinical integration: specialised peer support embedded in clinical setting funded by Peer Navigators, clinical integration: specialised peer support embedded in clinical setting funded by Homerton NHS Trust via MAC AIDS Fun.

Project 100 Legacy: GILEAD fellowship funded project to support the national training of P100 peer mentors

Project 100 Adaptation: National Lottery fund to support the adaptation of our P100 peer mentoring training programme for online delivery.

Youth: Big Lottery Fund – Youth Project – Funding to support the engagement of two youth workers to lead our work with young people transitioning from paediatric to adult care.

Mixed Socials monthly groups and outing aimed at providing social connection and appropriate up to date information to mixed groups of people living with HIV with the aim to decrease isolation and enabling self-management.

Women's Project: Community Lottery Fund – For the employment of 2 part time women's workers and to provide one-to-one and group support for women living with HIV, supported by a team of trained volunteer peer mentors.

Gay Men: funded by GILEAD for 2022/23 – For the employment of a gay men's worker and to provide one-to-one and group support for gay men living with HIV.

Seeds: A project to support people with HIV Battersea Community Gardens

Fast Track City- Three projects have been funded: extending Peer Support to 4 clinics in collaboration with Chelsea and Westminster NHS Trust; addressing poverty with a pan London Welfare and Benefits support; and tackle the challenges older women with HIV face through: GROWS Women with HIV Growing Older Wiser and Stronger in collaboration with Sophia Forum.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Fast Track City -Empowerment Project: a one year project working in partnership with two HIV clinics (Homerton and North Middlesex Hospital) to deliver empowerment workshops to decrease internalised Stigma

Co-Morbidities – funded by GILEAD to develop new training modules on health and wellbeing for peer mentors and train up to 100+ peer mentors.

Bearded and Flushed –a collaborative project with NAZ, Sophia Forum and 4 M, using creative writing to create awareness of issues faced by women with HIV during the menopause.

Evaluation Projects designated funds to evaluate new approaches to group work: Seeds, Mixed, services for gay men.

WHO Toolkit – Funded by WHO in collaboration with Salamander Trust – Positively UK CEO contributed to the development of a global toolkit to enable women with HIV to access their Sexual & Reproductive Health & Rights.

Small Grant Fund is a small Hardship payments schemes to support people with HIV who are destitute. People can have one off grants of £40.

Battersea Community Garden: funded by the London Community Fund supports the development of a community garden at the Courtyard Clinic at St Georges Hospital.

Policy Conference is the National Conference of People Living with HV which due to COVID-19 has been rescheduled for May 2021.

Groups and Workshops capacity building and social activities for marginalised groups

Complex Needs – funded by Henry Smith to support the most marginalised groups who have been mostly affected by COVID19 and need intensive peer support and opportunities to socialise.

The Archive Project (funded by a grant from the Royal Central School of Speech and Drama) developed the Positively Past Positively Present activities to celebrate Positively UK 35th anniversary, including visits to Metropolitan Archive, podcasts, a short film, and a performance at the Royal Central School of Speech and Drama

Youth NMH – funded by GILEAD supporting young adults to stay engaged in care and access support in collaboration with North Middlesex Hospital

POSITIVELY UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. RESTRICTED FUNDS (continued)

| 2022 | Balance at 1.4.2021 | Income | Expenditure | Balance at 31.3.2022 |
|---|--------------------------------|----------------|--------------------|---------------------------------|
| | £ | £ | £ | £ |
| Peer Navigators | 447 | 44,999 | (45,446) | - |
| Project 100 | 70,858 | - | - | 70,858 |
| Project 100 Legacy | 11,376 | 745 | - | 12,121 |
| Project 100 Adaptation | 13,456 | - | (13,456) | - |
| Youth Project | 47,393 | 95,305 | (84,243) | 58,455 |
| Groups & Workshops | 8,430 | - | (8,430) | - |
| Women's Project | 11,312 | 45,194 | (55,970) | 536 |
| Gay Men | 1,968 | - | (1,968) | - |
| Seeds | 13,740 | 9,984 | (12,192) | 11,532 |
| Self Care Toolkit | 10,671 | - | (10,671) | - |
| Changing Perception | 8,794 | - | (8,794) | - |
| Fast Track Cities – Chelsea and Westminster | 24,962 | 81,825 | (91,915) | 14,872 |
| Fast Track Cities – Welfare and Benefits | 12,326 | 75,815 | (58,445) | 29,696 |
| Fast Track Cities – Women and Ageing | 8,709 | 37,124 | (35,955) | 9,878 |
| Fast Track Cities - Empowerment | - | 50,000 | - | 50,000 |
| Co-Morbidities | - | 47,411 | (27,480) | 19,931 |
| Bearded and Flushed | - | 4,956 | (4,956) | - |
| Evaluation projects | - | 4,000 | (2,198) | 1,802 |
| ViiV Mixed Socials | - | 10,352 | (8,193) | 2,159 |
| MSD Str8Talk | - | 12,674 | (5,715) | 6,959 |
| WHO Women Toolkit | - | 4,394 | (4,394) | - |
| Small Grant Fund | - | 3,190 | (2,630) | 560 |
| Battersea Community Garden | 4,372 | - | (3,872) | 500 |
| Policy Conference | 32,470 | - | - | 32,470 |
| LGBTQ Podcast | 5,560 | - | (5,560) | - |
| | <u>286,844</u> | <u>527,968</u> | <u>(492,483)</u> | <u>322,329</u> |

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FOR THE YEAR ENDED 31 MARCH 2023

15. UNRESTRICTED FUNDS

| 2023 | Balance at 1.4.2022 | Income | Expenditure | Transfers | Balance at 31.3.2023 |
|--------------------------|--------------------------------|----------------|--------------------|------------------|---------------------------------|
| | £ | £ | £ | £ | £ |
| General Fund | 111,859 | 241,090 | (236,605) | (30,276) | 85,281 |
| Designated Funds: | | | | | |
| Gay Men's Project | - | - | - | 40,000 | 40,000 |
| Updating Memorandum | - | - | - | 10,000 | 10,000 |
| Women's Project | 56,000 | - | (36,276) | (19,724) | - |
| | 56,000 | - | (36,276) | 30,276 | 50,000 |
| Total | 167,859 | 241,090 | (272,881) | - | 135,281 |
| | | | | | |
| 2022 | Balance at 1.4.2021 | Income | Expenditure | Transfers | Balance at 31.3.2022 |
| | £ | £ | £ | £ | £ |
| General Fund | 96,962 | 243,532 | (172,635) | (56,000) | 111,859 |
| Designated Funds: | | | | | |
| Gay Men's Project | 30,000 | - | (30,000) | - | - |
| Rooms rental | 10,000 | - | (10,000) | - | - |
| Evaluation | 5,000 | - | (5,000) | - | - |
| Women's Project | - | - | - | 56,000 | 56,000 |
| | 45,000 | - | (45,000) | 56,000 | 56,000 |
| Total | 141,962 | 243,532 | (217,635) | - | 167,859 |

Designated Funds comprise

Gay Men's Project: to support our services for gay men living with HIV, including group support and 1-2-1 casework, to provide information, advocacy, and referrals to gay men living with HIV.

Women's Project: to support our core services for women living with HIV including group support, casework, advocacy and signposting.

Rooms Rental: 10k as we have downscaled our premises during lockdown we need to book external rooms to hold meetings and deliver services such as support groups, trainings and workshops.

Evaluation 5k: to evaluate our services during lockdown, demonstrate our impact and support fundraising.

Updating Memorandum: Legal expenses to update our objectives and constitution.

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NOTES TO THE FINANCIAL STATEMENTS
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16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| 2023 | Restricted Funds £ | Unrestricted Funds £ | Total Funds £ |
|---------------------|-----------------------------------|-------------------------------------|------------------------------|
| Fixed assets | - | 430 | 430 |
| Current assets | 247,544 | 214,575 | 462,119 |
| Current liabilities | - | (79,724) | (79,724) |
| | <u>247,544</u> | <u>135,281</u> | <u>382,825</u> |
| 2022 | Restricted Funds £ | Unrestricted Funds £ | Total Funds £ |
| Fixed assets | - | 538 | 538 |
| Current assets | 322,329 | 197,858 | 520,187 |
| Current liabilities | - | (30,537) | (30,537) |
| | <u>322,329</u> | <u>167,859</u> | <u>490,188</u> |

17. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2023 £ | 2022 £ |
|---|-------------------|-------------------|
| Net (expenditure) / income for the year | (107,363) | 61,382 |
| Depreciation | 108 | 134 |
| Decrease / (Increase) in debtors | 29,388 | 72,288 |
| Increase / (Decrease) in creditors | 49,187 | (6,904) |
| | <u>(28,680)</u> | <u>126,900</u> |

18. COMPANY LIMITED BY GUARANTEE

The Charity is limited by guarantee and accordingly has no share capital. The liability guaranteed by each member is £10. At 31 March 2023 the membership was £10 (2022: £10).