



# Body Positive

Annual Report 2020 - 2021

## Reference and Administrative Details

Charity Name	Body Positive
Charity Number	1009850
Address	Bridgewater House 230 Edleston Road Crewe Cheshire CW2 7EH
Auditors	Slade and Cooper Green Fish Resource Centre 46-50 Oldham Street Manchester M4 1LE
Bankers	Co-Operative Bank

## Main Funders

Royal Liverpool and Broadgreen Hospital Trust
Virgincare
National Lottery Heritage Fund
National Lottery Community Fund
Public Health England
Crewe Town Council
Cheshire West and Chester Council
Cheshire East Council

## The Trustee Board

Chair	Michelle Simpson
Treasurer	Simon Millar
Trustees	Salli Jeynes Nigel Davies Melanie Williams Carlos Munez (resigned 11/20)

## Volunteers

Nicola Townsend	Theresa Salgado
Jamie Neville	Michael Marlow
Julie Spratt	Ron Whalley
Isobel Jeffries	Stan Hill
Shirley Jones	

## Staff Team

Chief Executive	Sally Probert-Hill
Finance & Admin Manager	Chris Flewitt
Services Manager	Sandra Meredith
Community Development Worker - Sexual Health	Carys Jones
Community Development Worker - Sexual Health	Rachel Walker
Community Development Worker - LGBT+ / Silver Rainbows	Colin Avery

Body Positive Cheshire & North Wales  
Statement of Financial Activities  
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	187	-	187	7,735
Charitable activities	4	212,560	22,000	234,560	349,028
Investments	5	11	-	11	56
<b>Total income</b>		<b>212,758</b>	<b>22,000</b>	<b>234,758</b>	<b>356,819</b>
<b>Expenditure on:</b>					
Charitable activities	6	195,693	77,304	272,997	344,972
<b>Total expenditure</b>		<b>195,693</b>	<b>77,304</b>	<b>272,997</b>	<b>344,972</b>
<b>Net income/(expenditure) for the year</b>	8	<b>17,065</b>	<b>(55,304)</b>	<b>(38,239)</b>	<b>11,847</b>
Transfer between funds		(3,000)	3,000	-	-
<b>Net movement in funds for the year</b>		<b>14,065</b>	<b>(52,304)</b>	<b>(38,239)</b>	<b>11,847</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		160,514	63,866	224,380	212,533
<b>Total funds carried forward</b>		<b>174,579</b>	<b>11,562</b>	<b>186,141</b>	<b>224,380</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Body Positive Cheshire & North Wales  
Balance Sheet  
as at 31 March 2021

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	13		-		396
<b>Total fixed assets</b>			<b>-</b>		<b>396</b>
<b>Current assets</b>					
Debtors	14	60,895		94,354	
Cash at bank and in hand	15	128,141		133,470	
<b>Total current assets</b>		<b>189,036</b>		<b>227,824</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	16	(2,895)		(3,840)	
<b>Net current assets</b>			<b>186,141</b>		<b>223,984</b>
<b>Total assets less current liabilities</b>			<b>186,141</b>		<b>224,380</b>
<b>Net assets</b>			<b>186,141</b>		<b>224,380</b>
<b>Funds of the charity:</b>					
Restricted income funds	17		11,562		63,866
Unrestricted income funds	18		174,579		160,514
<b>Total charity funds</b>			<b>186,141</b>		<b>224,380</b>

The notes on pages 14 to 32 form part of these accounts.

Approved by the trustees on \_\_\_/\_\_\_/2021 and signed on their behalf by:

.....  
Michelle Simpson (Chair)

.....  
Simon Millar (Treasurer)

The year 2020/21 was again challenging as the COVID-19 pandemic restrictions continued to govern much of service delivery, events and outputs.

We looked at service delivery and consulted with our service users about how they wanted to receive support and information. Thanks to the creativity of the staff we were able to deliver a number of services online including professional training for sexual health, social support groups, events and 1:1 meetings.

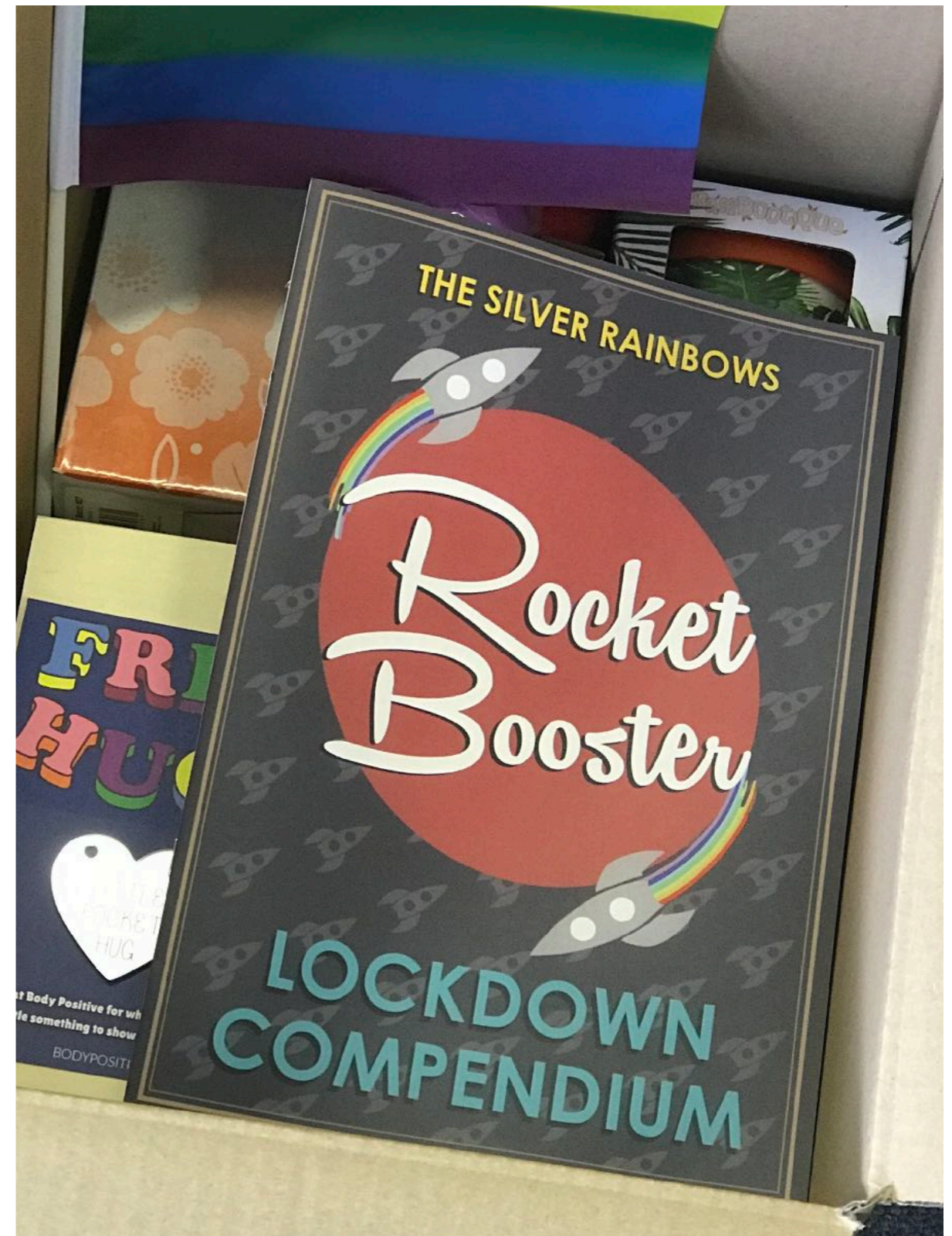
The resilience shown by staff working from home and in outdoor settings when required over the year has meant that we have maintained contract requirements and importantly continued to support our most vulnerable clients in a time of crisis and challenges to mental health.

When restrictions (and weather) allowed we provided opportunities for support in outdoor settings which proved very popular with service users who welcomed face to face contact to break their isolation.

We have also played major roles in online events such as Chester Pride, Proud to Provide and co-hosted Crewe Pride with Cheshire East Council. Our online training for sexual health services delivered to a diverse range of partners from a wider geographical area than previously reached and has created a template for future delivery which will be developed.

Some projects including the Healthy Relationships and Makaton initiative were delayed by the pandemic as consultation with the target group proved impossible. A delay was agreed with the funder and the project will be completed in 2022.

The year has not been easy for clients, staff but new ways of working can be used to develop services and reach a wider audience.



**SEXSMART**

## How to care for your sexual health during lockdown



**Do's**

- ✓ Order free condoms by post at [www.bpcnw.co.uk](http://www.bpcnw.co.uk)
- ✓ Contact [sexsmart@bpcnw.co.uk](mailto:sexsmart@bpcnw.co.uk) if you need advice
- ✓ Order a postal STI kit
- ✓ Contact your local sexual health clinic if you're interested in contraception

Cheshire East Sexual Health  
[www.axess.clinic](http://www.axess.clinic)  
0300 323 1300

Cheshire West Sexual Health  
[www.thesexualhealthhub.co.uk](http://www.thesexualhealthhub.co.uk)  
0300 247 0020

Online and by post services replaced the in person service while lockdown restrictions were in place.



**TECHNICOLOUR**  
CREWE GAY AND BI MEN'S GROUP

Body Positive, Bridgewater House,  
Edleston Road, Crewe  
7pm to 9pm  
First and Third Thursday of the Month

We provide an inclusive, open, friendly, and safe environment where everyone is treated with respect and able to speak freely with no fear of intimidation or judgement. We welcome all participants, regardless of what stage they are at in their journey. Our meetings are a great opportunity to meet and make friends.

Please contact **Colin** by email on [health@bpcnw.co.uk](mailto:health@bpcnw.co.uk) or phone **01270 653150** for more information.

*Technicolour is a Body Positive Project Registered Charity No 1009850*

When possible the social groups were re-started in person from the Body Positive Office in Crewe.

**The Rocket** Newsletter of the Older People's LGBT Network  
**Eighteen**

**THE SILVER RAINBOWS  
LOCKDOWN COMPENDIUM**

**Rocket Booster**

Our LGBT History Month celebrations will look a little different this year. No exhibitions or film shows thanks to the C word. So we've got creative and will be delivering activities in a range of new and exciting ways. We have a number of online activities to get you involved in celebrating the contribution of the LGBT+ communities of Cheshire.

This year we are distributing **Rocket Booster** boxes, a package of LGBT themed things to help you through lockdown. If you know anyone who would like a box delivering for free get in contact: [info@silverrainbows.com](mailto:info@silverrainbows.com)

We'll also be running special social group sessions with games, quizzes, films and fun. We'll have more details on the website shortly.  
[www.silverrainbows.com](http://www.silverrainbows.com)

- ✂ Make your Memory Box
- ✂ Pocket Hugs
- ✂ Indoor gardening
- ✂ Rainbow Face Mask
- ✂ Cheshire Memories Journal
- ✂ Pampering products
- ...much much more!

[www.silverrainbows.com](http://www.silverrainbows.com) | [info@silverrainbows.com](mailto:info@silverrainbows.com) | 01270 653150

The Rocket continued to provide important information and entertainment aimed at older LGBT+ people.

## 07 | 2019 - 2020 Achievements



- Condoms by post extended
- LGBT+ Heritage Quilt completed
- Online services developed and delivered
- 1:1 support maintained for most vulnerable clients
- Strong Social media presence maintained
- Additional funding secured
- Video and animated delivery developed
- All The Colours of the Rainbow broadcast
- Participation in online Pride events

- Administration and Services from Crewe
- Sexual Health Services
- Support for LGBT+ People
- Support for older LGBT+ People
- Production of Cheshire Cheese Newsletter
- Volunteering Opportunities
- Counselling Support
- Support for People Living with or affected by HIV
- Events and campaigns
- Training for professionals
- Volunteering Opportunities
- Consultation and advice



## 09 Activities

- Health Promotion services targeting vulnerable groups
- One to one support delivered by Sexual Health Specialists eg testing
- Targeted outreach to Northwich Sauna, identified as a high-risk setting
- Advocacy and inter-agency work
- Programme of regular social support groups
- Counselling services
- 1:1 bespoke support service for chaotic and vulnerable service users
- Health promotion in Cheshire FE Colleges
- Delivering sexual health and equality and diversity training
- Condom Distribution - C-Card Scheme for 13 - 25 year old
- Condom and lubricant by post service.
- Cheshire Cheese and Rocket Newsletters
- Professional advice and guidance to organisations
- Presence at LGBT+ events eg Prides
- Online Training and Information
- Social media campaigns



# 10 Vision, Mission and Aims



## Our Vision

Celebrating Diversity  
and Healthy  
Relationships



## Our Mission

Promoting Healthy  
Relationships and  
Respecting Diversity



## Our Strategic Aims

Improving sexual health  
and healthy relationships  
Support for the LGBT+  
communities



## Volunteering

We are always looking to recruit new volunteers for a variety of roles including as a trustee on the Management Committee. If you feel you have skills that may benefit the organisation please get in touch and we can send you more details.

No previous experience is necessary as training will be given. We welcome people from diverse backgrounds who are interested in becoming involved with our organisation. Opportunities exist for experience in administration, fundraising, events, promotion, research and counselling placements.



## Donations

Buy your tickets now and support our vital services  
 Body Positive welcomes support from donors to enable us to maintain our wide range of services from diverse income streams. If you would like to help us by making a donation we would be grateful for any amount you are able to give. For details on how to donate please contact us on the main Crewe number.



Wear the Ribbon  
 support people living with HIV

## Show Your Support

To show your support, you may like to wear a red ribbon. The Red Ribbon is the internationally recognised symbol of HIV and AIDS. It shows your understanding and support of those living with and affected by the virus world wide. If you would like any red ribbons for you or your organisation and any other resources please get in touch.



# Body Positive

Annual Report 2020 - 2021

Charity Number: 1009850

# Body Positive Cheshire & North Wales

Report and financial statements  
For the year ended 31<sup>st</sup> March 2021

Body Positive Cheshire & North Wales  
Reference and administrative information  
for the year ended 31<sup>st</sup> March 2021

**Charity number** 1009850

**Registered office and operational address** Bridgewater House, 230 Edleston Road, Crewe,  
CW2 7EH

**Trustees** Trustees who served during the year and up to the date of this report were as follows:

Michelle Simpson	Chair
Simon Millar	Treasurer
Salli Jeynes	
Nigel Davies	
Melanie Williams	(appointed October 2020)
Carlos Munez	(resigned November 2020)

<b>Key management personnel</b>	Sally Probert-Hill	Chief Executive
	Chris Flewitt	Finance & Administration Manager
	Sandra Meredith	Service Manager

**Bankers** The Co-operative Bank, PO Box 250, Delf House  
Southway, Skelmersdale, WN8 6WT

**Independent Examiner** Christy Lau FCCA CTA DChA  
Slade & Cooper Limited  
Beehive Mill  
Jersey St  
Ancoats  
Manchester  
M4 6JG

# Body Positive Cheshire & North Wales

## Trustees' annual report

for the year ended 31<sup>st</sup> March 2021

The trustees present their report and the unaudited financial statements for the year ended 31<sup>st</sup> March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

Body Positive Cheshire and North Wales is a registered charity and its governing document is a constitution.

### Purposes and aims

Under the constitution the charity's objectives are all for the public benefit and they are:

1. The relief of poverty sickness and distress amongst those infected with the Human Immunodeficiency Virus (HIV) and those persons generally who have developed Acquired Immune Deficiency Syndrome (AIDS) related diseases or who are or have been personally affected by HIV/AIDS or related conditions
2. To advance the education of the public and to promote research in all matters associated with the effects of HIV infection and AIDS and the prevention thereof and to disseminate the useful results of such research.
3. Health Promotion work to prevent the spread of HIV and other sexually transmitted diseases and promote well-being, including Community Development work with specific groups such as men who have sex with men, LGBT people and those from vulnerable groups.

Body Positive provides a wide range of services to local communities including:

- Administration and Services from Crewe  
Sexual Health Promotion Services provided by Community Development Workers
- Health Promotion
- Support for LGBT+ People
- Production of Cheshire Cheese Newsletter
- Volunteering Opportunities
- Counselling Support
- Peer support for People Living with or affected by HIV
- Events and campaigns
- Training for professionals

# Body Positive Cheshire & North Wales

## Trustees' annual report

for the year ended 31<sup>st</sup> March 2021

### Activities

- Regular social support groups
- One to one support delivered by Health Promotion Specialists eg testing
- Specific outreach to Northwich Sauna, identified as a high-risk setting
- Advocacy and inter-agency work
- Counselling services
- Health promotion in Cheshire FE Colleges
- Health Promotion services targeting vulnerable groups
- Delivering sexual health and equality and diversity training to schools, colleges and professionals
- Condom Distribution - C-Card Scheme for 13 - 25 year old
- Condom and lubricant by post service.
- Silver Rainbows – service for older LGBT+ people
- Training services
- LGBT+ support service
- Bimonthly newsletter highlighting social venues and support services for lesbian, gay, bisexual and trans people. – Cheshire Cheese
- Volunteer opportunities
- Attending health events across the county to normalise health maintenance behaviours such as testing and condom use across and giving a representative voice to those 'at risk and unseen'

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

### Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on promotion of healthy sex and relationships and LGBT+ and are undertaken to further Body Positive Cheshire & North Wales' charitable purposes for the public benefit.

From March 2020 the Charity has been working under the restriction that have been in place to deal with the COVID-19 pandemic. The decision was to maintain services on digital platforms wherever practical and create new ways of communicating using different methods of delivery.

The staff team delivering SexSmart services around sexual health created new online courses for both professionals and young people. This mean we were able to deliver C-Card Training, Sexual Health and Healthy Relationships across the county despite the restrictions. The team created new and innovative

# Body Positive Cheshire & North Wales

## Trustees' annual report

for the year ended 31<sup>st</sup> March 2021

videos to promote key health promotion messages and reach as wide an audience as possible. The team worked to maintain the relationships with partner organisations despite the difficulties and meant that the charity would be in a strong position once the restrictions started to lift.

Silver Rainbows services delivered the most direct support during the restrictions with many of the services switching to online platforms. Weekly Tea and Tattle Support groups were instituted and a new newsletter, The Rocket, was introduced to provide activities and information aimed at older LGBT+ people. Many of our Silver Rainbows members live alone and felt particularly isolated during the pandemic. We were able to provide a point of contact and company for those shielding and at home alone. We were also able to put people in contact with other services set up ensure delivery of food and medication reached those in need.

Silver Rainbows staff also provided 1:1 telephone and video call support for a number of people struggling with poor mental health. As the restrictions started to lift support could switch to face to face outside and later in cafes. The feedback has been very positive with service users expressing their gratitude to staff and volunteers. Silver Rainbows received funding from Cheshire West and Chester Council's COVID fund to provide 'Booster Boxes' for 50 people living in Cheshire. The boxes contained a range of activities, information, and goodies with an LGBT+ theme to keep people connected to their identity over the course of lockdown.

The counselling service continued to deliver services by phone in the early stages of the lockdown but as the time increased clients expressed a preference for face-to-face work and paused their sessions. The counselling service has been on hold during the pandemic due to lack of counsellors but will be relaunched in the autumn. We aim to submit a number of funding bids in order to employ a counselling co-ordinator to develop the service further.

The online training offer has been extended and has enabled us to reach a wide audience for the training and professional development offer. The e-learning will be integrated into the new website, making the user interface more streamlined. Income from training has decreased as we have not been able to deliver to external groups, some deficit has been mitigated by income from online delivery.

### Performance

The COVID-19 restrictions meant that we were unable to deliver SexSmart Services in outreach locations for the whole of 2020/21. Agencies who were still delivering vital services during the pandemic had their own restrictions about outside bodies delivery from their sites. Without this direct access to vulnerable people and target groups ie MSM at the Sauna, we were unable to achieve the same high levels that Body Positive delivered in previous years. Testing numbers were below target, as were sign ups to C-Card however we overperformed on the areas that we were able to deliver, particularly professional training and awareness sessions.

Silver Rainbows was able to continue to support older LGBT+ people with many new sign ups and referrals from other agencies boosting the numbers. The network was contacted on a number of occasions by the media to provide comment on current affairs and news. The Rocket has been produced weekly and has driven forward our engagement with older people and organisations promoting the work we do in this sector.

# Body Positive Cheshire & North Wales

## Trustees' annual report

for the year ended 31<sup>st</sup> March 2021

Many of the regular engagement events such as Prides switched to an online format and Silver Rainbows contributed in a range of ways e.g. All the Colours of the Rainbow broadcast, Q&A sessions and social groups.

Body Positive also took part in Proud to Provide online, the Cheshire Fire Service's national annual conference aimed at improving public bodies delivery to LGBT+ people.

Silver Rainbows and the Technicolour groups came together to celebrate at Christmas with 'Cinderella – A Right Pantomime'. This original piece showcased the talents of members of the LGBT+ groups, volunteers and staff in a not so traditional pantomime on Zoom.

### Beneficiaries of our services

Young people aged 13-19 for sexual health services

LGBT+ people 18+

Older LGBT+ people 50+

Gender diverse communities

Public, private, third sector organisations

### Financial review

The commissioned sexual health services contracts in both West and East Cheshire were in their second year of the five-year contracts with an option for a further two which has given the Charity a stable base to develop other services.

The From Prejudice to Pride project funded through the Heritage Project was extended into 2020/2021 due to the issues presented by the COVID pandemic. The project continued to deliver a range of activities online and socially distanced. The National Lottery agreed to delay final outputs and spend into 2020/2021 which will allow full completion of the project aims.

The HIV Innovation Fund from Public Health England is funding the Makaton and Health Relationships project. Funding was extended by PHE to reflect the challenges of the pandemic and the end date is now June 2021 for spending and September 2021 for outputs.

Cheshire West and Chester Council's Let's Turn This Around Fund awarded Body Positive £1500 to fund Booster Boxes for older LGBT+ people. The boxes contained activities, information, magazines, craft materials and quizzes to keep people active and engaged with the LGBT+ community during lockdown.

Services in the year were affected by COVID 19 and the various lockdowns and restrictions to operations. There were a number of ways in which expenditure was reduced because of this, primarily in the following areas:

- New Community Development Worker post not filled because of lockdown
- Reduced staff travel costs

# Body Positive Cheshire & North Wales

## Trustees' annual report

for the year ended 31<sup>st</sup> March 2021

- Reduced staff training costs
- Reduced volunteer expenses
- Reduced office costs - utilities and resources
- Reduced promotion of service resources purchased and associated event costs

Because of the various savings made in the year due to COVID 19 restrictions there was no shortfall in funding and we have been able to allocate a small sum of £2,093 from our reserves to LGBT+ services in the coming year. This cannot be taken as an indication of our financial position moving forward as services return to normal with their various associated staffing and operating costs and we will continue to be dependent on grant applications in addition to commissioned sexual health contracts.

Reserves at the year-end were £186,141 (2020: £224,380) comprising restricted funds of £11,562 (2020: £63,866) and unrestricted funds of £174,579 (2020: £160,514).

Principal funding sources:

Virgin Care – West Contract

Royal Liverpool and Broadgreen University Hospital Trust – East Contract

Heritage Lottery Fund

Public Health England

Cheshire West and Chester COVID 19 Fund

### Reserves policy

The term “reserves” relates to monies held by a charity and they can be restricted or unrestricted reserves. Restricted reserves are those which have been given to the charity to fulfil certain criteria imposed by the donor (for example, to buy a piece of equipment). Restricted reserves also include endowment funds for the charity.

Unrestricted reserves are those that the charity is free to use how it chooses. It can choose to set aside some unrestricted reserves for particular activities or projects (eg to fund a piece of research) and it would put this into a 'designated fund'.

The reserves policy confirms that the unrestricted reserves for Body Positive should be equal to six months operating costs based on 50% of the total expenditure in the preceding financial year\* and that designated funds should be established where possible to further the charity's objectives.

\*Due to the exceptional circumstances of the past 12 months relating to COVID 19 lockdown and our reduced operating costs the trustees have taken the decision to base our unrestricted reserves this coming year on 50% total expenditure from the year 2019/20 as this provides a more representative indication of normal operations.

# Body Positive Cheshire & North Wales

## Trustees' annual report

for the year ended 31<sup>st</sup> March 2021

### **Plans for the future**

Delays and restrictions from the COVID-19 pandemic means that many of the services need to be restarted or reviewed. While there are some restrictions in place people are not taking up face to face contact in the same numbers as before.

As the education sector opens up, we will need to re-establish relationships with pupils, students and organisations to reach pre-pandemic levels of testing etc.

The challenge for the coming year is the relaunch of the services and the levels of mental health support needed by the LGBT+ communities following lockdowns and periods of isolation. We are looking at funding to provide additional support in the area of mental well-being i.e., an extended counselling service, a review of the referral process and links to key support services. Part of this is the recruitment of a well-being co-ordinator to support the counselling and volunteer services.

We are aiming to recruit volunteers for specific roles including trustees, facilitators and counsellors. We are making links with local businesses which could provide volunteers, resources and funding.

The current Strategic Plan runs until 2022 so we are planning a full strategic review of the charity to establish our medium and long-term direction.

### **Structure, governance and management**

The organisation is an unincorporated charity, registered as a charity on 17/03/1992 in England and Wales.

The charity is constituted under a constitution July 2001. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The Charity is governed by its management committee, all of whom are trustees. The constitution requires that there are no more than 10 trustees and not fewer than 5. All trustees must be over the age of 18.

All Trustees are elected at the annual general meeting of the charity. Trustees are not required to step down under the constitution. All trustees give their time voluntarily and receive no benefits from the charity except for reasonable out of pocket travelling expenses. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

#### Trustee selection method

Existing trustees and the Director of Services are responsible for identifying potential new members, taking into account the need for a wide range of skills and experience required to ensure effective management of the charity.

#### Induction and Training of Trustees

Following an informal discussion, potential Trustees are provided with a portfolio of information about the organisation including; organisational structure; roles and responsibilities; budgets; project information; DBS and confidentiality agreement. One to one induction with the Chair or nominated deputy and the Director of Services is provided.

## Body Positive Cheshire & North Wales

### Trustees' annual report

for the year ended 31<sup>st</sup> March 2021

#### Organisational Structure

The management Committee with the assistance of the Director of Services are responsible for all strategic planning for the organisation. All operational duties are carried out by the Director of Services and staff.

The trustees meet at least 4 times a year to approve budgets, monitor financial progress and take strategic decisions about the future of the organisation.

#### Remuneration policy for key management personnel

The management committee makes recommendations regarding the remuneration of the Director of Services and managers with annual reviews and agrees the basis for the general pay award to staff. It reviews the general terms and conditions of employment of staff annually.

#### Risk management

The risk register has been developed in association with risk assessments under the charity's health and safety policy to manage risk. Risks addressed range from those associated with sources of income, through continuity of service to matters such as personal security and lone working. Systems have been set in place to mitigate risk and where appropriate, staff have been instructed accordingly.

The diversification of funding sources is part of the risk management process to mitigate the over-reliance on one funder.

Internal control risks are covered in the charity's operating policies. Topics include personal safety, health and safety, human resources, financial procedures, food receipt, storage and disposal. These operating procedures are regularly reviewed to ensure they meet changing legislation and the needs of the charity.

# Body Positive Cheshire & North Wales

## Trustees' annual report

for the year ended 31<sup>st</sup> March 2021

### Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- 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 and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

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

The trustees' annual report has been approved by the trustees on \_\_/\_\_/2021 and signed on their behalf by

Michelle Simpson

Chair

Independent examiner's report  
to the trustees of  
Body Positive Cheshire & North Wales

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> March 2021 which are set out on pages 11 to 32.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Christy Lau FCCA CTA DChA  
Slade & Cooper Limited, Chartered Certified Accountants  
Beehive Mill, Jersey Street  
Ancoats Manchester, M4 6JG  
Date.....

Body Positive Cheshire & North Wales

Statement of Financial Activities  
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	187	-	187	7,735
Charitable activities	4	212,560	22,000	234,560	349,028
Investments	5	11	-	11	56
<b>Total income</b>		<b>212,758</b>	<b>22,000</b>	<b>234,758</b>	<b>356,819</b>
<b>Expenditure on:</b>					
Charitable activities	6	195,693	77,304	272,997	344,972
<b>Total expenditure</b>		<b>195,693</b>	<b>77,304</b>	<b>272,997</b>	<b>344,972</b>
<b>Net income/(expenditure) for the year</b>	8	<b>17,065</b>	<b>(55,304)</b>	<b>(38,239)</b>	<b>11,847</b>
Transfer between funds		(3,000)	3,000	-	-
<b>Net movement in funds for the year</b>		<b>14,065</b>	<b>(52,304)</b>	<b>(38,239)</b>	<b>11,847</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		160,514	63,866	224,380	212,533
<b>Total funds carried forward</b>		<b>174,579</b>	<b>11,562</b>	<b>186,141</b>	<b>224,380</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Body Positive Cheshire & North Wales

Balance Sheet  
as at 31 March 2021

	Note	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		-		396
			<hr/>		<hr/>
<b>Total fixed assets</b>			-		<b>396</b>
<b>Current assets</b>					
Debtors	14	60,895		94,354	
Cash at bank and in hand	15	128,141		133,470	
		<hr/>		<hr/>	
<b>Total current assets</b>		<b>189,036</b>		<b>227,824</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	16	(2,895)		(3,840)	
		<hr/>		<hr/>	
<b>Net current assets</b>			<b>186,141</b>		<b>223,984</b>
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			186,141		224,380
			<hr/>		<hr/>
<b>Net assets</b>			<b>186,141</b>		<b>224,380</b>
			<hr/> <hr/>		<hr/> <hr/>
<b>Funds of the charity:</b>					
Restricted income funds	17		11,562		63,866
Unrestricted income funds	18		174,579		160,514
			<hr/>		<hr/>
<b>Total charity funds</b>			<b>186,141</b>		<b>224,380</b>
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 14 to 32 form part of these accounts.

Approved by the trustees on \_\_\_/\_\_\_/2021 and signed on their behalf by:

.....  
Michelle Simpson (Chair)

.....  
Simon Millar (Treasurer)

Body Positive Cheshire & North Wales

Statement of Cash Flows  
for the year ending 31 March 2021

	Note	2021 £	2020 £
<b>Cash provided by/(used in) operating activities</b>	21	<b>(5,340)</b>	<b>(10,418)</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		11	56
<b>Cash provided by/(used in) investing activities</b>		<b>11</b>	<b>56</b>
Increase/(decrease) in cash and cash equivalents in the year		(5,329)	(10,362)
Cash and cash equivalents at the beginning of the year		133,470	143,832
<b>Cash and cash equivalents at the end of the year</b>		<b>128,141</b>	<b>133,470</b>

# Body Positive Cheshire & North Wales

## Notes to the accounts for the year ended 31 March 2021

### **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a Basis of preparation**

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 (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 (FRS 102), second edition - October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Body Positive Cheshire & North Wales meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **b Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

There are no key judgments which the trustees have made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

## Body Positive Cheshire & North Wales

### Notes to the accounts for the year ended 31 March 2021 (continued)

#### **c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

#### **d Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

#### **e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

## Body Positive Cheshire & North Wales

### Notes to the accounts for the year ended 31 March 2021 (continued)

#### **f Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

#### **g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **h Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

#### **i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

#### **j Tangible fixed assets**

Individual fixed assets costing £1,000 more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold improvements	Over the lifetime of the lease
Office equipment	5 years

## Body Positive Cheshire & North Wales

### Notes to the accounts for the year ended 31 March 2021 (continued)

#### **k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **m Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **n Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## Body Positive Cheshire & North Wales

### Notes to the accounts for the year ended 31 March 2021 (continued)

#### o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were £nil (2020: £525) outstanding contributions at the year end.

#### 2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales on 17/03/1992.

#### 3 Income from donations and legacies

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2021 £
Donations	187	-	187
	<hr/>	<hr/>	<hr/>
<b>Total</b>	187	-	187
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 <i>Previous reporting period</i>	 <i>Unrestricted</i> £	 <i>Restricted</i> £	 <i>Total 2020</i> £
<i>Donations</i>	<i>735</i>	<i>-</i>	<i>735</i>
<i>Legacies</i>	<i>7,000</i>	<i>-</i>	<i>7,000</i>
	<hr/>	<hr/>	<hr/>
<b>Total</b>	7,735	-	7,735
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

### 4 Income from charitable activities

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2021 £
<b>Grants and contracts</b>			
Liverpool NHS	84,704	-	84,704
Virgin Care	126,252	-	126,252
Heritage Lottery	-	23,500	23,500
Cheshire West and Chester Council	-	1,500	1,500
Windows Grant	-	(3,000)	(3,000)
	210,956	22,000	232,956
<b>Fees and Other Income</b>			
Training	464	-	464
Other	1,140	-	1,140
	1,604	-	1,604
<b>Total</b>	212,560	22,000	234,560
<b>Previous reporting period</b>			
	Unrestricted £	Restricted £	Total 2020 £
<b>Grants and contracts</b>			
Cheshire East Integrated Sexual Health	61,500	-	61,500
Liverpool NHS	42,352	-	42,352
Virgin Care	126,254	-	126,254
C-Card Condom Distribution Scheme	-	10,350	10,350
Public Health England	-	59,942	59,942
Heritage Lottery	-	23,500	23,500
Awards for all	-	9,000	9,000
Crewe Town Council	-	2,000	2,000
	230,106	104,792	334,898
<b>Fees and Other Income</b>			
Training	13,610	-	13,610
Other	520	-	520
	14,130	-	14,130
<b>Total</b>	244,236	104,792	349,028

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

**5 Investment income**

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2021 £
Income from bank deposits	11	-	11
	<hr/>	<hr/>	<hr/>
	11	-	11
	<hr/>	<hr/>	<hr/>
<b>Previous reporting period</b>	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
<i>Income from bank deposits</i>	<i>56</i>	<i>-</i>	<i>56</i>
	<hr/>	<hr/>	<hr/>
	<i>56</i>	<i>-</i>	<i>56</i>
	<hr/>	<hr/>	<hr/>

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

### 6 Analysis of expenditure on charitable activities

<b>Current reporting period</b>	<b>Total 2021</b>	
	<b>£</b>	
Staff costs		202,693
Direct project expenditure		9,990
Depreciation		396
Bad debts		896
Governance costs (see note 7)		2,370
Support costs (see note 7)		56,652
		272,997
		272,997
<b>Previous reporting period</b>	<b>Total 2020</b>	
	<b>£</b>	
<i>Staff costs</i>		246,837
<i>Direct project expenditure</i>		10,416
<i>Depreciation</i>		1,074
<i>Bad debts</i>		4,300
<i>Governance costs (see note 7)</i>		2,370
<i>Support costs (see note 7)</i>		79,975
		344,972
		344,972
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Restricted expenditure	77,304	40,926
Unrestricted expenditure	195,693	304,046
	272,997	344,972
	272,997	344,972

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

### 7 Analysis of governance and support costs

<b>Current reporting period</b>	Support £	Governance £	Total 2021 £
Office Overheads	21,002	-	21,002
General Overheads	29,629	-	29,629
Other Costs	5,878	-	5,878
Counselling Fees	60	-	60
Silver Rainbows	83	-	83
Accountancy services	-	2,370	2,370
	<hr/>	<hr/>	<hr/>
	56,652	2,370	59,022
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>	Support £	Governance £	Total 2020 £
<i>Office Overheads</i>	20,065	-	20,065
<i>General Overheads</i>	41,153	-	41,153
<i>Other Costs</i>	10,384	-	10,384
<i>Cheshire Cheese</i>	1,827	-	1,827
<i>Counselling Fees</i>	780	-	780
<i>Silver Rainbows</i>	(12)	-	(12)
<i>Event</i>	5,778	-	5,778
<i>Accountancy services</i>	-	2,370	2,370
	<hr/>	<hr/>	<hr/>
	79,975	2,370	82,345
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The charity has one activity and therefore support costs are not apportioned.

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

### 8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	396	1,074
Operating lease rentals:		
Other	15,417	14,417
Independent Examiner's remuneration - accountancy fees	1,625	1,625
Independent examiner's fees	350	350
	202,693	246,837

### 9 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	181,766	208,412
Social security costs	13,741	20,882
Pensions	5,441	6,202
Training and Recruitment	649	2,238
Staff Travel	812	7,912
Other Staff Costs	284	1,191
	202,693	246,837

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 6 (2020: 7).

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £123,991 (2020: £151,094).

## Body Positive Cheshire & North Wales

### Notes to the accounts for the year ended 31 March 2021 (continued)

#### 10 Trustee remuneration and expenses, and related party transactions

Neither the trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

No (2020: One) trustee received travel and subsistence expenses during the year (2020: £27).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year.

#### 11 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Liverpool NHS	84,704	42,352
Cheshire West and Chester Council	1,500	-
Cheshire East Integrated Sexual Health	-	61,500
Public Health England	-	59,942
East Cheshire Public Health - C-Card Scheme	-	10,350
Crewe Town council	-	2,000
	<hr/>	<hr/>
	86,204	176,144
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

#### 12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

**13 Fixed assets: tangible assets**

<b>Cost</b>	Leasehold improvements £	Office equipment £	Total £
At 1 April 2020	70,305	14,781	85,086
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2021	70,305	14,781	85,086
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>			
At 1 April 2020	70,305	14,385	84,690
Charge for the year	-	396	396
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2021	70,305	14,781	85,086
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>			
At 31 March 2021	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 March 2020</i>	-	396	396
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

### 14 Debtors

	2021 £	2020 £
Grants and fees receivable	55,197	87,763
Trade debtors	75	706
Other debtors	-	180
Prepayments and accrued income	5,623	5,705
	60,895	94,354
	60,895	94,354

### 15 Cash at bank and in hand

	2021 £	2020 £
Cash at bank and on hand	128,141	133,470
	128,141	133,470
	128,141	133,470

### 16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	761	339
Other creditors and accruals	2,134	3,501
	2,895	3,840
	2,895	3,840

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

### 17 Analysis of movements in restricted funds

<b>Current reporting period</b>	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Heritage Lottery Public Health England	5,407	23,500	(28,907)	-	-
Cheshire West and Chester Council	58,459	-	(46,897)	-	11,562
Windows Grant	-	1,500	(1,500)	-	-
	-	(3,000)	-	3,000	-
<b>Total</b>	<b>63,866</b>	<b>22,000</b>	<b>(77,304)</b>	<b>3,000</b>	<b>11,562</b>
<b>Previous reporting period</b>	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
<i>C-Card</i>	-	10,350	(10,350)	-	-
<i>Heritage Lottery Public Health England</i>	-	23,500	(18,093)	-	5,407
<i>Awards for all</i>	-	59,942	(1,483)	-	58,459
<i>Crewe Town Council</i>	-	9,000	(9,000)	-	-
	-	2,000	(2,000)	-	-
<b>Total</b>	<b>-</b>	<b>104,792</b>	<b>(40,926)</b>	<b>-</b>	<b>63,866</b>

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

### 17 Analysis of movements in restricted funds (continued)

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
Heritage Lottery	This project captures the heritage of the LGBT+ community in Cheshire from the 1970s to the present day, it is a continuation of our previous project which ran for a year. The project works with our members of the Silver Rainbows and our increasing network of partners in health and social care. We are working on this project with Cheshire Records and Local Studies, local museum and partners from the LGBT+ and older people's sector.
Public Health England	Funded by the HIV/Sexual Health Innovation Fund, this project is developing and creating new signs and symbols in Makaton to provide training and advice in sexual health, reproductive health and HIV inclusive of a range of sexualities and genders, for people with learning disabilities, their carers and professionals.
Cheshire West and Chester Council (Let's Turn This Around COVID-19 Fund)	The funding from CWAC was to provide additional services for older LGBT+ people through an increase in 1:1 support and well-being activities in line with restrictions imposed by the pandemic. They included The Rocket Booster Box containing a range of information, activities and treats to maintain people's contact with the LGBT+ community including arts and craft materials, books, magazines, quizzes, jigsaws, exercise ideas, how to make the most of Zoom and details of support available, all with an LGBT+ focus.

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

### 18 Analysis of movement in unrestricted funds

<b>Current reporting period</b>	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	114,054	212,758	(195,693)	(5,093)	126,026
Hardship fund	6,055	-	-	-	6,055
Health Promotion Resources fund	3,000	-	-	-	3,000
Take pride in Ageing Conference	5,000	-	-	-	5,000
Fundraising Consultancy	15,000	-	-	-	15,000
Contribution to LGBT Services	5,000	-	-	2,093	7,093
Refurbishment allocation	3,665	-	-	-	3,665
New website	7,407	-	-	-	7,407
Training Accreditation	1,333	-	-	-	1,333
	<u>160,514</u>	<u>212,758</u>	<u>(195,693)</u>	<u>(3,000)</u>	<u>174,579</u>
	<u><u>160,514</u></u>	<u><u>212,758</u></u>	<u><u>(195,693)</u></u>	<u><u>(3,000)</u></u>	<u><u>174,579</u></u>
<b>Previous reporting period</b>	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2020 £</i>
General fund	168,406	252,027	(304,046)	(2,333)	114,054
Hardship fund	6,055	-	-	-	6,055
Health Promotion Resources fund	3,000	-	-	-	3,000
Take pride in Ageing Conference	5,000	-	-	-	5,000
Fundraising Consultancy	15,000	-	-	-	15,000
Contribution to LGBT Services	5,000	-	-	-	5,000
Refurbishment	2,665	-	-	1,000	3,665
New website	7,407	-	-	-	7,407
Training Accreditation	-	-	-	1,333	1,333
	<u>212,533</u>	<u>252,027</u>	<u>(304,046)</u>	<u>-</u>	<u>160,514</u>
	<u><u>212,533</u></u>	<u><u>252,027</u></u>	<u><u>(304,046)</u></u>	<u><u>-</u></u>	<u><u>160,514</u></u>

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

### 18 Analysis of movement in unrestricted funds (continued)

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of the fund</b>
General fund	The free reserves after allowing for all designated funds
Hardship fund	Funds have been designated by the management committee for the purpose of awarding small grants in circumstances where evidence of need and hardship can be provided which could not have been foreseen, also for travel expenses for service users to attend sessions at the North Wales office.
Health Promotion Resources fund	Funds have been designated by the management committee for the purchase of health promotion items, to enable us to promote our services to the wider public.
Take pride in Ageing Conference	The trustees have decided to allocate this to cover the costs of staging the conference including venue hire and speakers fees/expenses
Fundraising Consultancy	We have engaged a consultant to identify funding sources and work with us on the development of grant applications re service development.
Contribution to LGBT Services	Some of the LGBT services we want to provide to in the year are not covered by existing grants.
Refurbishment allocation	This sum has been allocated to redecorate our drop in space, purchase new furniture to tie in with development of our social groups and install uPVC windows in Bridgewater House.
New website	Funds have been designated to the development and launch of a new website encompassing all service projects within Body Positive.
Training Accreditation	This sum covered a one off registration and annual membership fee to Skills For Care.

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

**19 Analysis of net assets between funds**

<b>Current Reporting Period</b>	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Other net current assets/(liabilities)	126,026	48,553	11,562	186,141
	<hr/>	<hr/>	<hr/>	<hr/>
Total	126,026	48,553	11,562	186,141
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous Reporting Period</b>	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	396	-	-	396
Other net current assets/(liabilities)	113,658	46,460	63,866	223,984
	<hr/>	<hr/>	<hr/>	<hr/>
Total	114,054	46,460	-	224,380
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2021 (continued)

**20 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as

	Property	
	2021	2020
	£	£
Less than one year	16,000	17,833
One to five years	10,500	26,500
	<hr/>	<hr/>
	26,500	44,333
	<hr/> <hr/>	<hr/> <hr/>

**21 Reconciliation of net movement in funds to net cash flow from operating activities**

	2021	2020
	£	£
<b>Net income/(expenditure) for the year</b>	(38,239)	11,847
<b>Adjustments for:</b>		
Depreciation charge	396	1,074
Dividends, interest and rents from investments	(11)	(56)
Decrease/(increase) in debtors	33,459	(23,068)
Increase/(decrease) in creditors	(945)	(215)
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating</b>	(5,340)	(10,418)
	<hr/> <hr/>	<hr/> <hr/>