



# Body Positive

Annual Report 2021 - 2022

## 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
hcrq
National Lottery Community Fund
Public Health England
Cheshire West and Chester Council
Cheshire East Council

## The Trustee Board

Chair	Michelle Simpson
Treasurer	Simon Millar
Trustees	Salli Jeynes Nigel Davies Melanie Williams

## Volunteers

Michael	Fabian
Julie	Sam
Ron	Mike
Stan	Cathy
Shirley	Andrew
Nej	
Tony	
Lynn	
Phil	
Andi	

## 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 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	306	-	306	187
Charitable activities	4	213,856	30,515	244,371	234,560
Investments	5	3	-	3	11
<b>Total income</b>		<b>214,165</b>	<b>30,515</b>	<b>244,680</b>	<b>234,758</b>
<b>Expenditure on:</b>					
Charitable activities	6	259,345	30,004	289,349	272,997
<b>Total expenditure</b>		<b>259,345</b>	<b>30,004</b>	<b>289,349</b>	<b>272,997</b>
<b>Net income/(expenditure) for the year</b>	8	<b>(45,180)</b>	<b>511</b>	<b>(44,669)</b>	<b>(38,239)</b>
Transfer between funds		(827)	827	-	-
<b>Net movement in funds for the year</b>		<b>(46,007)</b>	<b>1,338</b>	<b>(44,669)</b>	<b>(38,239)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		174,579	11,562	186,141	224,380
<b>Total funds carried forward</b>		<b>128,572</b>	<b>12,900</b>	<b>141,472</b>	<b>186,141</b>

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

A full comparative SOFA is available on the last page of the financial statements.

Body Positive Cheshire & North Wales  
Balance Sheet  
as at 31 March 2022

	Note	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	13		-	-	-
<b>Total fixed assets</b>			-	-	-
<b>Current assets</b>					
Debtors	14	71,180		60,895	
Cash at bank and in hand	15	73,599		128,141	
<b>Total current assets</b>		<b>144,779</b>		<b>189,036</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	16	(3,307)		(2,895)	
<b>Net current assets</b>			<b>141,472</b>		<b>186,141</b>
<b>Total assets less current liabilities</b>			<b>141,472</b>		<b>186,141</b>
<b>Net assets</b>			<b>141,472</b>		<b>186,141</b>
<b>Funds of the charity:</b>					
Restricted income funds	17		12,900		11,562
Unrestricted income funds	18		128,572		174,579
<b>Total charity funds</b>			<b>141,472</b>		<b>186,141</b>

The notes on pages 14 to 33 form part of these accounts.

2021 - 2022 was the start of back to business as usual for the team at Body Positive.

The new website was launched after a period of development and delays. Money was secured from the National Lottery Reaching Communities Fund to support LGBT+ wellbeing in Cheshire which includes the expansion of the counselling service. The counselling service returned to face-to-face delivery and we have been able to recruit a number of new counsellors.

The LGBT+ Heritage Quilt was completed and displayed for the first time during LGBT+ History Month at Weaver Hall Museum.

Partnership development has enabled the growth of Silver Rainbows these have included: Storyhouse, Chester, Museum Service, Ryman, and SAGA, with an appearance in the SAGA Magazine and photoshoot.

Hidden Voices was developed as part of Storyhouse Literary Festival which included Silver Rainbows members telling the story of their journeys to becoming their authentic selves.

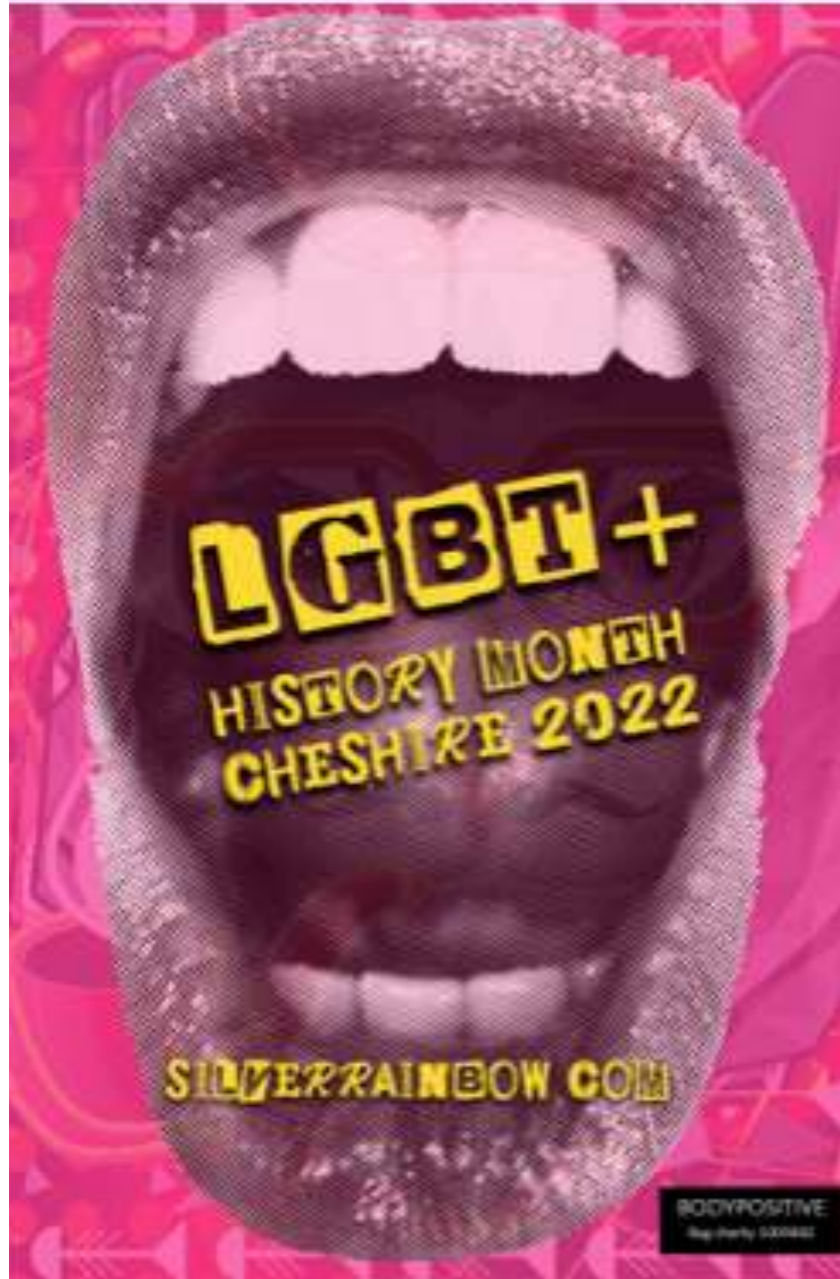
To better support the gender diverse communities Body Positive has been working with C-MAGIC. Cheshire and Merseyside Gender Identity Clinic. The collaboration has enabled many of our service users to gain accurate information on the processes involved with clinical transition,

SexSmart has proved to be a responsive and dynamic service able to respond to the changes in demand and the need for new delivery styles including online learning. Training delivery is now blended between face to face and e-learning and has proved popular with service users as it solves some of the issues around time and accessibility. We have developed bespoke services for adults with learning disabilities around sexual health, consent and sexuality working in partnership with adult social care providers.

Recruitment of new volunteers into specialist roles including counselling, social group facilitation and trusteeship has enabled to to keep going forward.

During the Covid19 pandemic of 2020 Silver Rainbows' existence and digital presence has been a big security blanket, keeping us all connected with the threads of its weave, and reminding us that we do all matter. Silver Rainbows has definitely helped to keep me cheerful and reminded me that there are happy times to look forward to."

Shirley, Silver Rainbows



LGBT+ History Month featured women's stories highlighting then life of Anne Lister, Gay Paris in the 1920s and early films.



Behind the scenes at the Saga photoshoot featuring older Silver Rainbows members and their stories.



The SexSmart continues to develop new and innovative ways of communicating messages around consent, healthy relationships and STIs.

# 07 | 2021-2022 Achievements



- **Launch of new website**
- **Sexual Health Contracts delivered**
- **National Lottery Award of 5 years funding for Pride In Well-Being**
- **Completion of LGBT+ History Quilt**
- **Continuation funding from Heritage Fund**
- **Development of online offer to include courses and resources**
- **Return of face to face counselling service**
- **Delivery of specialist sexual health services**

- 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

NEWS & INFORMATION FOR LESBIAN, GAY, BISEXUAL & TRANS+ PEOPLE IN CHESHIRE

255 JUNE/JULY 2022  
www.cheshirecheese.org.uk

# CheshireCheese

## PARTY! PARTY! PARTY!



Join us for an LGBT+ fabulous social night of fun, frolics and fabulousness and a **FREE SUPPER!**

**THURSDAY 9TH JUNE 2022**

7:30 PM onwards • Railway Hotel  
Pillory Street, Nantwich, CW5 5SS

health@bpcnw.co.uk  
01270 653150

Technicolour is a Body Positive Project Reg Charity No: 1009850

Send your news of up and coming events, or anything you think may interest our readers to: Cheshire Cheese, Bridgewater House, 230 Edleston Road, Crewe CW2 7EH. Tel 01270 653150. Or email us at [info@cheshirecheese.org.uk](mailto:info@cheshirecheese.org.uk)

# 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.



## 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 2022

Body Positive Cheshire & North Wales  
Reference and administrative information  
for the year ended 31<sup>st</sup> March 2022

**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	

<b>Key management personnel</b>	Sally Probert-Hill	Chief Executive
	Chris Flewitt	Finance & Administration Manager
	Sandra Meredith	Service Manager (resigned July 2022)

**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 2022

The trustees present their report and the unaudited financial statements for the year ended 31<sup>st</sup> March 2022.

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 2022

### 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 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.

2021 – 2022 saw the redevelopment of face to face services following the COVID-19 pandemic which had restricted interactions in the previous year.

# Body Positive Cheshire & North Wales

## Trustees' annual report

for the year ended 31<sup>st</sup> March 2022

### Achievements 2021/22

Maintaining the high levels of service despite challenges presented by the pandemic, all staff delivered a high quality service and professional attitude.

The new website was launched after a period of development and delays. The new referral and sign up processes have attracted a significant number of new interactions.

Money was secured from the National Lottery Reaching Communities Fund to support LGBT+ wellbeing in Cheshire. The £180,000 award funds work over 5 years and includes the redevelopment of the counselling service and the delivery of mental health and well being services to LGBT+ older people.

The counselling service returned to face-to-face delivery and we have been able to recruit new volunteer counsellors to expand the service.

The LGBT+ Heritage Quilt was completed and displayed for the first time during LGBT+ History Month at Weaver Hall Museum.

Partnership development has enabled the growth of Silver Rainbows these have included: Storyhouse, Chester, Museum Service, Ryman, and SAGA, with an appearance in the SAGA Magazine and photoshoot.

Hidden Voices was developed as part of Storyhouse Literary Festival which included Silver Rainbows members telling the story of their journeys to becoming their authentic selves. The project has been further developed and will feature at a range of events.

To better support the gender diverse communities Body Positive has been working with C-MAGIC. Cheshire and Merseyside Gender Identity Clinic. The collaboration has enabled many of our service users to gain accurate information on the processes involved with clinical transition, the reality of what can be accessed, and the timescales involved.

SexSmart has proved to be a responsive and dynamic service able to respond to the changes in demand and the need for new delivery styles including online learning. Training delivery is now blended between face to face and e-learning and has proved popular with service users as it solves some of the issues around time and accessibility.

We have developed bespoke services for adults with learning disabilities around sexual health, consent and sexuality working in partnership with adult social care providers. The responses have been universally positive and it is an area for development along with the Public Health funded e-learning project.

Recruitment of new volunteers into specialist roles including counselling, social group facilitation and trusteeship.

Body Positive Cheshire & North Wales  
Trustees' annual report  
for the year ended 31<sup>st</sup> March 2022

## Performance

Targets set in the pre-COVID contracts have been met to 80% this includes a period where all outreach work had been suspended. Online provision was developed and expanded to offer an alternative delivery pathway.

Condoms by post has grown and delivered to a higher level than in previous years due to an increase in demand in both East and West Cheshire.

Silver Rainbows has extended its programme of peer support groups – Tea and Tattle with new locations opening in Chester, Macclesfield, Nantwich, Northwich and Neston. The groups are made possible by the increase in volunteers with lived experience who are able to run sessions alone after DBS checks and training.

Body Positive was asked to provide expertise at a range of events including Proud To Provide, International Women's Day, Learning Disabilities Conference and to co-host Crewe Online Pride.

We have met the targets of all grants and provided best practice case studies for a range of organisations. This has led to opportunities for further funding and support.

Performance and delivery have faced the challenges of staff illness, inc COVID, and still made sure services for vulnerable people has not suffered.

## Beneficiaries of our services

Young people aged 13-19 for sexual health services

LGBT+ people 18+

Older LGBT+ people 50+

Public, private, third sector organisations

## Financial review

The commissioned sexual health services contracts in both West and East Cheshire were in their third year of the five-year contracts with an option for a further two.

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 September 2022.

Body Positive Cheshire & North Wales  
Trustees' annual report  
for the year ended 31<sup>st</sup> March 2022

Cheshire Community Foundation Awarded the Bentley Covid Recovery Grants to organisations in the Crewe area – Body Positive received money to support LGBT+ people coming out of lockdown by encouraging them to participate in outdoor activities.

The Cheshire West Contract moved from VirginCare to HCRG Care Group when they were taken over. The contract for West outreach remains the same and HCRG Care Group have given an assurance that the terms and conditions of the original contract will remain.

Cheshire East Sexual Health contract remains on a rolling SLA with Liverpool NHS Trust reviewed on an annual basis with the main contract running 2019-2024.

Reserves at the year-end were £141,472 (2021: £186,141) comprising restricted funds of £12,900 (2020: £11,562) and unrestricted funds of £128,572 (2021: £174,579).

Principal funding sources:

HCRG Care Group – Cheshire West and Chester Sexual Health Contract

Royal Liverpool and Broadgreen University Hospital Trust – Cheshire East Sexual Health Contract

Public Health England

National Lottery Reaching Communities

Bentley COVID Impact 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.

## Body Positive Cheshire & North Wales

### Trustees' annual report

for the year ended 31<sup>st</sup> March 2022

## Plans for the future

### Reaching Communities Lottery Grant 2022-2027

The Reaching Communities grant is to develop additional support for LGBT+ adults in the area of well-being and mental health. We will be expanding the counselling service to offer sessions across the county and in addition further expand the opportunities for volunteers.

Review and audit of our services to ensure accessibility for adults with learning disabilities and autism. We have an increasing number of referrals from social care for adults with autism and sexual health and LGBT+ advice.

We are looking to promote joint working between people working with and for the LGBT+ communities in Cheshire. To prevent duplication of resources and help as many LGBT+ as possible across the whole of the county, all year round.

Diversification of funding and income generation is once again a priority and we are developing relationships with sponsors from the private sector in addition to the public and third sectors.

Volunteers are vital to delivery and COVID has affected the number of volunteers currently active with the organisation.

## 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.

# Body Positive Cheshire & North Wales

## Trustees' annual report

for the year ended 31<sup>st</sup> March 2022

### 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.

### 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 2022

### 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 \_\_\_/\_\_\_/2022 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 2022 which are set out on pages 11 to 33.

**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 2022

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A full comparative SOFA is available on the last page of the financial statements.

Body Positive Cheshire & North Wales

Balance Sheet  
as at 31 March 2022

	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		-		-
			<hr/>		<hr/>
<b>Total fixed assets</b>			-		-
<b>Current assets</b>					
Debtors	14	71,180		60,895	
Cash at bank and in hand	15	73,599		128,141	
		<hr/>		<hr/>	
<b>Total current assets</b>		<b>144,779</b>		<b>189,036</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	16	(3,307)		(2,895)	
		<hr/>		<hr/>	
<b>Net current assets</b>			<b>141,472</b>		<b>186,141</b>
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			141,472		186,141
			<hr/>		<hr/>
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Restricted income funds	17		12,900		11,562
Unrestricted income funds	18		128,572		174,579
			<hr/>		<hr/>
<b>Total charity funds</b>			<b>141,472</b>		<b>186,141</b>
			<hr/> <hr/>		<hr/> <hr/>

The notes on pages 14 to 33 form part of these accounts.

Approved by the trustees on \_\_/\_\_/2022 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 2022

	Note	2022 £	2021 £
<b>Cash provided by/(used in) operating activities</b>	21	<b>(54,545)</b>	<b>(5,340)</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		3	11
<b>Cash provided by/(used in) investing activities</b>		<b>3</b>	<b>11</b>
Increase/(decrease) in cash and cash equivalents in the year		(54,542)	(5,329)
Cash and cash equivalents at the beginning of the year		128,141	133,470
<b>Cash and cash equivalents at the end of the year</b>		<b>73,599</b>	<b>128,141</b>

# Body Positive Cheshire & North Wales

## Notes to the accounts for the year ended 31 March 2022

### **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 2022 (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.

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 2022 (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 2022 (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 2022 (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 (2021: £nil) 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 2022 £
Donations	306	-	306
<b>Total</b>	306	-	306
<b>Previous reporting period</b>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2021 £</i>
<i>Donations</i>	<i>187</i>	<i>-</i>	<i>187</i>
<b>Total</b>	<i>187</i>	<i>-</i>	<i>187</i>

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2022 (continued)

**4 Income from charitable activities**

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2022 £
<b>Grants and contracts</b>			
Liverpool NHS	84,704	-	84,704
HCRG Care Group (Virgin Care)	126,252	-	126,252
The National Lottery (Reaching Communities)	-	17,500	17,500
Bentley COVID Impact Grant	-	11,015	11,015
CWAC LGBT History Month	-	2,000	2,000
	<hr/>	<hr/>	<hr/>
	210,956	30,515	241,471
<b>Fees and Other Income</b>			
Training	2,887	-	2,887
Other	13	-	13
	<hr/>	<hr/>	<hr/>
	2,900	-	2,900
	<hr/>	<hr/>	<hr/>
<b>Total</b>	213,856	30,515	244,371
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
<b>Grants and contracts</b>			
Liverpool NHS	84,704	-	84,704
HCRG Care Group (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)
	<hr/>	<hr/>	<hr/>
	210,956	22,000	232,956
<b>Fees and Other Income</b>			
Training	464	-	464
Other	1,140	-	1,140
	<hr/>	<hr/>	<hr/>
	1,604	-	1,604
	<hr/>	<hr/>	<hr/>
<b>Total</b>	212,560	22,000	234,560
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2022 (continued)

**5 Investment income**

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2022 £
Income from bank deposits	3	-	3
	<hr/>	<hr/>	<hr/>
	3	-	3
	<hr/>	<hr/>	<hr/>
<b>Previous reporting period</b>	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
<i>Income from bank deposits</i>	<i>11</i>	<i>-</i>	<i>11</i>
	<hr/>	<hr/>	<hr/>
	<i>11</i>	<i>-</i>	<i>11</i>
	<hr/>	<hr/>	<hr/>

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2022 (continued)

### 6 Analysis of expenditure on charitable activities

<b>Current reporting period</b>	Total 2022 £	
Staff costs		225,317
Direct project expenditure		-
Governance costs (see note 7)		2,370
Support costs (see note 7)		61,662
		289,349
		289,349
 <b>Previous reporting period</b>		 Total 2021 £
<i>Staff costs</i>		<i>202,693</i>
<i>Direct project expenditure</i>		<i>9,990</i>
<i>Depreciation</i>		<i>396</i>
<i>Bad debts</i>		<i>896</i>
<i>Governance costs (see note 7)</i>		<i>2,370</i>
<i>Support costs (see note 7)</i>		<i>56,652</i>
		<i>272,997</i>
		<i>272,997</i>
	2022	2021
	£	£
Restricted expenditure	30,004	77,304
Unrestricted expenditure	259,345	195,693
	289,349	272,997
	289,349	272,997

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2022 (continued)

### 7 Analysis of governance and support costs

<b>Current reporting period</b>	Support £	Governance £	Total 2022 £
Office Overheads	20,337	-	20,337
General Overheads	26,187	-	26,187
Other Costs	13,625	-	13,625
Counselling Fees	80	-	80
Cheshire Cheese	524	-	524
Silver Rainbows	909	-	909
Accountancy services	-	2,370	2,370
	61,662	2,370	64,032
	61,662	2,370	64,032
<b>Previous 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
	56,652	2,370	59,022
	56,652	2,370	59,022

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 2022 (continued)

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

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	-	396
Operating lease rentals:		
Other	17,410	15,417
Independent Examiner's remuneration - accountancy fees	1,625	1,625
Independent examiner's fees	350	350
	225,317	202,693

### 9 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	199,866	181,766
Social security costs	12,360	13,741
Pensions	6,002	5,441
Training and Recruitment	670	649
Staff Travel	3,845	812
Other Staff Costs	2,574	284
	225,317	202,693

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 6 (2021: 6).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, Finance & Administration Manager and the Service Manager . The total employee benefits of the key management personnel of the charity were £141,012 (2021: £123,991).

## Body Positive Cheshire & North Wales

### Notes to the accounts for the year ended 31 March 2022 (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 (2021: Nil).

No (2021: None) trustee received travel and subsistence expenses during the year (2021: £nil).

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:

	2022 £	2021 £
Cheshire West and Chester Council	2,000	1,500
	<hr/>	<hr/>
	86,704	86,204
	<hr/> <hr/>	<hr/> <hr/>

£2,000 (restricted funds carried forward) relate to the unspent Cheshire West and Chester Council grant (see note 17). Conditions attached are to complete the project, which we expect to do in the forthcoming financial years.

#### 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 2022 (continued)

### 13 Fixed assets: tangible assets

<b>Cost</b>	Leasehold improvements £	Office equipment £	Total £
At 1 April 2021	70,305	14,781	85,086
Additions	-	-	-
Disposals	-	-	-
	70,305	14,781	85,086
At 31 March 2022	70,305	14,781	85,086
	70,305	14,781	85,086
	70,305	14,781	85,086
	-	-	-
	-	-	-
	70,305	14,781	85,086
At 31 March 2022	70,305	14,781	85,086
	-	-	-
At 31 March 2022	-	-	-
	-	-	-
At 31 March 2021	-	-	-

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2022 (continued)

### 14 Debtors

	2022 £	2021 £
Grants and fees receivable	65,394	55,197
Trade debtors	275	75
Prepayments and accrued income	5,511	5,623
	71,180	60,895
	71,180	60,895

### 15 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	73,599	128,141
	73,599	128,141
	73,599	128,141

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

	2022 £	2021 £
Trade creditors	454	761
Other creditors and accruals	2,853	2,134
	3,307	2,895
	3,307	2,895

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2022 (continued)

### 17 Analysis of movements in restricted funds

<b>Current reporting period</b>	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Public Health England	11,562	-	(9,618)	-	1,944
The National Lottery (Reaching Communities)	-	17,500	(8,544)	-	8,956
Bentley COVID Impact Grant	-	11,015	(11,842)	827	-
CWAC LGBT History Month	-	2,000	-	-	2,000
<b>Total</b>	<b>11,562</b>	<b>30,515</b>	<b>(30,004)</b>	<b>827</b>	<b>12,900</b>
<b>Previous reporting period</b>	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Heritage Lottery	5,407	23,500	(28,907)	-	-
Public Health England	58,459	-	(46,897)	-	11,562
Cheshire West and Chester	-	1,500	(1,500)	-	-
Windows Grant	-	(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>

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2022 (continued)

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

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
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.
The National Lottery (Reaching Communities)	5 year funding to further develop a bespoke counselling and 1:1 services for the LGBT+ community in Cheshire through employing a professional counsellor to supervise the service and by recruiting and training local volunteers to provide telephone and face to face counselling services. The aim of this project is to improve the mental well-being of our service users, to build a network of volunteers and training opportunities, and to increase the resilience of the LGBT+ community in Cheshire through peer support, inner resilience, and increased celebration of equality and diversity in Cheshire to challenge homophobia and transphobia.
Bentley COVID Impact Grant	Cheshire Community Foundation administered the grant scheme to fund organisations supporting vulnerable people in the aftermath of lockdown and the impact of the pandemic on mental health. The project aimed to reduce isolation and loneliness amongst the older LGBT+ community by offering increased activities and information to LGBT+ people in Crewe and surrounding areas.
CWAC LGBT History Month	Funding for exhibitions and resources to celebrate LGBT+ History Month in February 2022. The programme featured mini pop-up exhibitions at venues across the borough including libraries, schools, museums and public spaces.
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.

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2022 (continued)

### 18 Analysis of movement in unrestricted funds

<b>Current reporting period</b>	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	126,026	214,165	(257,738)	45,274	127,727
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	7,093	-	-	(7,093)	-
Refurbishment allocation	3,665	-	-	(3,665)	-
New website	7,407	-	(1,607)	(4,955)	845
Training Accreditation	1,333	-	-	(1,333)	-
	<u>174,579</u>	<u>214,165</u>	<u>(259,345)</u>	<u>(827)</u>	<u>128,572</u>
	<u><u>174,579</u></u>	<u><u>214,165</u></u>	<u><u>(259,345)</u></u>	<u><u>(827)</u></u>	<u><u>128,572</u></u>
<b>Previous 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	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>

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2022 (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 2022 (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)	127,727	845	12,900	141,472
	<hr/>	<hr/>	<hr/>	<hr/>
Total	127,727	845	12,900	141,472
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous 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	-	186,141
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2022 (continued)

### 20 Operating lease commitments

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

	Property	
	2022	2021
	£	£
Less than one year	10,500	16,000
One to five years	-	10,500
	10,500	26,500

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

	2022	2021
	£	£
<b>Net income/(expenditure) for the year</b>	(44,669)	(38,239)
<b>Adjustments for:</b>		
Depreciation charge	-	396
Dividends, interest and rents from investments	(3)	(11)
Decrease/(increase) in debtors	(10,285)	33,459
Increase/(decrease) in creditors	412	(945)
	(54,545)	(5,340)

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.

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 2022 which are set out on pages 11 to 33.

**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.....