

BODY POSITIVE

Annual Report 2022 - 2023



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
Independent Age Fund

The Trustee Board

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

Volunteer

Michael	Fabian
Shirley	Samantha
Ron	Sam
Mike	Cathy
Stan	Dolly
Shirley	Michelle
Nej	
Lynn	
Phil	
Andi	

Staff Team

Chief Executive	Sally Probert-Hill
Finance & Admin Manager	Chris Flewitt
Services Manager	Sandra Meredith (ended July 22)
Community Development Worker - Sexual Health	Demi Ross (ended Dec 2022)
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 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	5,985	-	5,985	306
Charitable activities	4	197,328	71,875	269,203	244,371
Investments	5	122	-	122	3
Total income		203,435	71,875	275,310	244,680
Expenditure on:					
Charitable activities	6	198,118	63,739	261,857	289,349
Total expenditure		198,118	63,739	261,857	289,349
Net income/(expenditure) for the year	8	5,317	8,136	13,453	(44,669)
Transfer between funds		(846)	846	-	-
Net movement in funds for the year		4,471	8,982	13,453	(44,669)
Reconciliation of funds					
Total funds brought forward		128,572	12,900	141,472	186,141
Total funds carried forward		133,043	21,882	154,925	141,472

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 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		-		-
Total fixed assets			-		-
Current assets					
Debtors	14	54,787		71,180	
Cash at bank and in hand	15	109,569		73,599	
Total current assets		164,356		144,779	
Liabilities					
Creditors: amounts falling due in less than one year	16	(9,431)		(3,307)	
Net current assets			154,925		141,472
Total assets less current liabilities			154,925		141,472
Net assets			154,925		141,472
Funds of the charity:					
Restricted income funds	17		21,882		12,900
Unrestricted income funds	18		133,043		128,572
Total charity funds			154,925		141,472

05 Forward

Body Positive is looking forward to building on over 30 years of success in sexual health and supporting lesbian, gay, bisexual, trans and queer+ communities in Cheshire and beyond. We are developing our organisation in response to the changing needs of our communities and gaps that have been identified through consultation and feedback from LGBTQ+ people and partner organisations.

2022 – 2023 was a year that saw the development of a number of significant new projects for the charity and the possibilities of delivering services to new and wider audiences.

The SexSmart - The sexual health provision, maintained high levels of service despite challenges presented by the decision for financial reasons of Liverpool NHS Trust to stop funding the outreach service in Cheshire East from January 2023. This resulted in the reduction of staff numbers working in sexual health and greater pressures on remaining staff.

Get Prepped For HIV was a significant campaign designed and delivered by Body Positive with additional funding from CWAC sexual health commissioners. The aim was to raise awareness of PreP (pre-exposure prophylaxis) as an effective preventative measure in the spread of HIV infections.

We expanded our online presence via the Body Positive and Cheshire Cheese websites with targeted pages and campaigns. This enabled us to highlight issues and campaigns in a dynamic and responsive way.

Money secured from Cheshire East and CWP for services to support trans communities across Cheshire East. This enabled us to support some of our most vulnerable clients and expand the



06 Introduction

Body Positive are a team of dedicated and skilled staff and volunteers. We challenge ourselves to provide high quality and ethical services to our local communities. We are grateful for the dedication of staff, trustees and volunteers that continues to take the charity forward.



07 | 2022 - 2023 Achievements



- Over 3000 young people supported through C-Smart Condom distribution scheme
- Tea and Tattle Groups for older LGBTQ+ people increased to 5 regular locations
- 100% positive feedback on training sessions
- Counselling sessions increased by 75%
- Increase in skilled volunteer hours by 50%
- Launch of Silver Rainbows Pride national day

GET PrEP* PED FOR HIV

*Pre-exposure prophylaxis

PrEP* is an effective weapon to combat the spread of HIV

Contact us today for more information
cheshirecheese.org.uk/prep
health@bpcnw.co.uk
01270 653150

SEXSMART
a Body Positive Project
Registered Charity 1009850

hcrg

- 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



A purple banner with white and yellow icons and text. It features three icons: a condom, two people talking, and a cross. Below the icons are the services: 'Free condoms', 'Confidential advice and support', and 'STI testing'. At the bottom, the words 'HONEST OPEN INCLUSIVE' are written in large, bold, white letters. Below that, the website 'sexsmart.uk' and contact information 'info@sexsmart.uk | 01270 653150' are listed.

Free condoms

Confidential advice and support

STI testing

HONEST OPEN INCLUSIVE

sexsmart.uk | info@sexsmart.uk | 01270 653150



- 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
- Exhibitions and Special Events





OUR VISION

Diversity & healthy relationships
are celebrated

OUR MISSION

To promote diversity & healthy
relationships



11 | Get Involved



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

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.

Why should I get tested for HIV?

How do I test for HIV?

I'm worried about a positive result

Get Tested

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.

Charity Number: 1009850

Body Positive Cheshire & North Wales

Report and financial statements
For the year ended 31st March 2023

Body Positive Cheshire & North Wales
Reference and administrative information
for the year ended 31st March 2023

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	
Ron Whalley	(co-opted 17 April 2023)

Key management personnel	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 31st March 2023

The trustees present their report and the unaudited financial statements for the year ended 31st March 2023.

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 31st March 2023

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.

Body Positive Cheshire & North Wales

Trustees' annual report

for the year ended 31st March 2023

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.

2022 – 2023 was a year that saw the development of a number of significant new projects for the charity and the possibilities of delivering services to new audiences.

Achievements 2022/23

The SexSmart - The sexual health provision, maintained high levels of service despite challenges presented by the decision for financial reasons of Liverpool NHS Trust to stop funding the outreach service from January 2023.

Get Prepped For HIV - campaign designed and delivered with additional funding from CWAC sexual health commissioners.

Expanded online presence via the Body Positive and Cheshire Cheese websites with targeted pages and campaigns.

Money secured from Cheshire East and CWP for services to support trans communities across Cheshire East.

The counselling service provides support to more people than ever before with increased positive outcomes for LGBTQ+ people.

Hidden Lives Project has delivered to wider audiences including to staff at SAGA Headquarters in Folkstone.

Partnership development with Radius to develop LGBTQ+ activities in Crewe inc Crewe Pride and ERGs.

Cheshire's LGBTQ+ Network Formed and hosted Pride Awards Event hosted with awards given to volunteers of the year.

Silver Pride delivered with Belong Care Village in Crewe.

Body Positive Cheshire & North Wales
Trustees' annual report
for the year ended 31st March 2023

Performance 2022/23

Over 3000 young people supported through C-Smart condom distribution scheme

Support for older LGBTQ+ people via Silver Rainbows, Tea and Tattle sessions increased to 5 regular locations

Development of skilled volunteers to host social groups and events.

100% positive feedback to sexual health sessions delivered to young people

Transpositive supporting trans and non-binary people - increased attendance by 30%

Number of counselling sessions offered increased by 75%

Beneficiaries of our services

Young people aged 13-19 for sexual health services

LGBTQ+ people 18+

Older LGBTQ+ 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 Cheshire West Contract with HCRG Care Group for outreach remains the same and is due for review in April 2024.

Cheshire East Sexual Health with Liverpool NHS Trust was reviewed in July 2022 and we were informed of its termination by October 2022 (this was later revised to Dec 2022). The decision was taken due to inter financial limitations for Liverpool NHS Trust and in no way reflected the work of Body Positive. It resulted in the TUPE of one member of staff.

Funding for Get Prepped for HIV awarded from CWAC Commissioners through HCRG.

Body Positive Cheshire & North Wales
Trustees' annual report
for the year ended 31st March 2023

Reserves at the year-end were £154,925 (2022: £141,472) comprising restricted funds of £21,882 (2022: £12,900) and unrestricted funds of £133,043 (2022: £128,572).

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

CWAC LGBT History Month

HCRG PrEP

Independent Age Grant

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.

Plans for the future

Review of strategic plan for next 5 years

Maximise the impact of the sexual health contract and partnership with HCRG

Develop services for adults with learning disabilities

Develop partnership working with C-MAGIC around gender identity

Development of Silver Rainbows Pride into a national event in partnership with National Activity Providers Association.

Body Positive Cheshire & North Wales

Trustees' annual report

for the year ended 31st March 2023

Extension of Hidden Lives Programme to a template for other areas

Partnership working with business to support ERGs

Development of Crewe Pride and associated activities

Growth of the LGBTQ+ Network for Cheshire

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.

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.

Body Positive Cheshire & North Wales

Trustees' annual report

for the year ended 31st March 2023

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 31st March 2023

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 __/__/2023 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 31st March 2023 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 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
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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 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		-		-
Total fixed assets					
Current assets					
Debtors	14	54,787		71,180	
Cash at bank and in hand	15	109,569		73,599	
Total current assets					
		164,356		144,779	
Liabilities					
Creditors: amounts falling due in less than one year	16	(9,431)		(3,307)	
Net current assets					
			154,925		141,472
Total assets less current liabilities					
			154,925		141,472
Net assets					
			154,925		141,472
Funds of the charity:					
Restricted income funds	17		21,882		12,900
Unrestricted income funds	18		133,043		128,572
Total charity funds					
			154,925		141,472

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

Approved by the trustees on __/__/2023 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 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	21	35,848	(54,545)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		122	3
Cash provided by/(used in) investing activities		122	3
Increase/(decrease) in cash and cash equivalents in the year		35,970	(54,542)
Cash and cash equivalents at the beginning of the year		73,599	128,141
Cash and cash equivalents at the end of the year		109,569	73,599

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023

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 2023 (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 2023 (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 2023 (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 2023 (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 (2022: £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

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Donations	5,985	-	5,985
Total	5,985	-	5,985
Previous reporting period	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
<i>Donations</i>	306	-	306
Total	306	-	306

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Grants and contracts			
Liverpool NHS	63,528	-	63,528
HCRG Care Group (Virgin Care)	126,252	17,000	143,252
The National Lottery (Reaching Communities)	-	34,875	34,875
Independent Age	-	20,000	20,000
	<hr/>	<hr/>	<hr/>
	189,780	71,875	261,655
Fees and Other Income			
Training	3,298	-	3,298
Other	4,250	-	4,250
	<hr/>	<hr/>	<hr/>
	7,548	-	7,548
	<hr/>	<hr/>	<hr/>
Total	197,328	71,875	269,203
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Grants and contracts			
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
Fees and Other Income			
Training	2,887	-	2,887
Other	13	-	13
	<hr/>	<hr/>	<hr/>
	2,900	-	2,900
	<hr/>	<hr/>	<hr/>
Total	213,856	30,515	244,371
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023 (continued)

5 Investment income

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Income from bank deposits	122	-	122
	<hr/>	<hr/>	<hr/>
	122	-	122
	<hr/>	<hr/>	<hr/>
<i>Previous reporting period</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
<i>Income from bank deposits</i>	<i>3</i>	<i>-</i>	<i>3</i>
	<hr/>	<hr/>	<hr/>
	<i>3</i>	<i>-</i>	<i>3</i>
	<hr/>	<hr/>	<hr/>

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023 (continued)

6 Analysis of expenditure on charitable activities

Current reporting period	Total 2023	
	£	
Staff costs		197,978
Governance costs (see note 7)		2,370
Support costs (see note 7)		61,509
		261,857
		261,857
Previous reporting period	Total 2022	
	£	
<i>Staff costs</i>		225,317
<i>Governance costs (see note 7)</i>		2,370
<i>Support costs (see note 7)</i>		61,662
		289,349
		289,349
	2023	2022
	£	£
Restricted expenditure	63,739	30,004
Unrestricted expenditure	198,118	259,345
	261,857	289,349
	261,857	289,349

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023 (continued)

7 Analysis of governance and support costs

Current reporting period	Support £	Governance £	<i>Total 2023</i> £
Office Overheads	19,199	-	19,199
General Overheads	28,274	-	28,274
Other Costs	9,810	-	9,810
Counselling Fees	2,680	-	2,680
Cheshire Cheese	1,546	-	1,546
Accountancy services	-	2,370	2,370
	<hr/>	<hr/>	<hr/>
	61,509	2,370	63,879
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	<i>Support</i> £	<i>Governance</i> £	<i>Total 2022</i> £
<i>Office Overheads</i>	20,337	-	20,337
<i>General Overheads</i>	26,187	-	26,187
<i>Other Costs</i>	13,625	-	13,625
<i>Counselling Fees</i>	80	-	80
<i>Cheshire Cheese</i>	524	-	524
<i>Silver Rainbows</i>	909	-	909
<i>Accountancy services</i>	-	2,370	2,370
	<hr/>	<hr/>	<hr/>
	61,662	2,370	64,032
	<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 2023 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Operating lease rentals:		
Other	16,580	17,410
Independent Examiner's remuneration - accountancy fees	1,625	1,625
Independent examiner's fees	350	350
	19,905	20,740

9 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	175,862	199,866
Social security costs	13,772	12,360
Pensions	5,145	6,002
Training and Recruitment	53	670
Staff Travel	1,798	3,845
Other Staff Costs	1,348	2,574
	197,978	225,317

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 5 (2022: 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 £114,238 (2022: £141,012).

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023 (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 (2022: Nil).

No (2022: None) trustee received travel and subsistence expenses during the year (2022: £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:

	2023 £	2022 £
Cheshire West and Chester Council	-	2,000
	<hr/>	<hr/>
	63,528	86,704
	<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 2023 (continued)

13 Fixed assets: tangible assets

Cost	Leasehold improvements £	Office equipment £	Total £
At 1 April 2022	70,305	14,781	85,086
Additions	-	-	-
Disposals	-	-	-
	70,305	14,781	85,086
At 31 March 2023	70,305	14,781	85,086
Depreciation			
At 1 April 2022	70,305	14,781	85,086
Charge for the year	-	-	-
Disposals	-	-	-
	70,305	14,781	85,086
At 31 March 2023	70,305	14,781	85,086
Net book value			
At 31 March 2023	-	-	-
	-	-	-
<i>At 31 March 2022</i>	-	-	-
	-	-	-

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023 (continued)

14 Debtors

	2023	2022
	£	£
Grants and fees receivable	50,042	65,394
Trade debtors	435	275
Prepayments and accrued income	4,310	5,511
	54,787	71,180
	54,787	71,180

15 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank and on hand	109,569	73,599
	109,569	73,599
	109,569	73,599

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,078	454
Other creditors and accruals	8,353	2,853
	9,431	3,307
	9,431	3,307

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023 (continued)

17 Analysis of movements in restricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Public Health England	1,944	-	(2,790)	846	-
The National Lottery (Reaching Communities) CWAC LGBT+	8,956	34,875	(36,949)	-	6,882
History Month CWAC PrEP Funding	2,000	-	(2,000)	-	-
Independent Age Fund	-	17,000	(17,000)	-	-
	-	20,000	(5,000)	-	15,000
Total	12,900	71,875	(63,739)	846	21,882
Previous reporting period	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) Bentley COVID Impact Grant	-	17,500	(8,544)	-	8,956
CWAC LGBT+ History Month	-	11,015	(11,842)	827	-
	-	2,000	-	-	2,000
Total	11,562	30,515	(30,004)	827	12,900

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023 (continued)

17 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
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.
CWAC Diversity Events Fund LGBT+ History Month	Funding for exhibitions and resources to celebrate LGBT+ History Month. The programme featured mini pop-up exhibitions at venues across the borough including libraries, schools, museums and public spaces.
CWAC PrEP Funding	This additional sexual health funding was to design, develop and deliver an awareness campaign to improve the take up of HIV prevention medication PrEP (Pre-Exposure Prophylaxis). The project targeted at risk groups used a variety of media including posters, stickers, social media posts, website resources, podcasts and a touring exhibition.
Independent Age Fund	In partnership with Snow Angels CIC the funding from Independent Age was to provide support for older LGBTQ+ people with shopping when on-line shopping is not appropriate, access to food banks and home delivery to vulnerable older people, and other support to ensure that people can continue to live independently in their own homes including prescription collection, help to access other support services, dog walking, and telephone befriending and home visits through a network of over 120 volunteers.

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023 (continued)

18 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	127,727	203,435	(197,273)	(846)	133,043
New website	845	-	(845)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	128,572	203,435	(198,118)	(846)	133,043
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	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	3,665	-	-	(3,665)	-
New website	7,407	-	(1,607)	(4,955)	845
Training Accreditation	1,333	-	-	(1,333)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	174,579	214,165	(259,345)	(827)	128,572
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023 (continued)

18 Analysis of movement in unrestricted funds (continued)

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds.
New website	Funds have been designated to the development and launch of a new website encompassing all service projects within Body Positive.
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.
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 2023 (continued)

19 Analysis of net assets between funds

Current Reporting Period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	-	-	-
Other net current assets/(liabilities)	133,043	-	21,882	154,925
Total	133,043	-	21,882	154,925
<i>Previous Reporting Period</i>	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Tangible fixed assets</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Other net current assets/(liabilities)</i>	<i>127,727</i>	<i>845</i>	<i>12,900</i>	<i>141,472</i>
<i>Total</i>	<i>127,727</i>	<i>845</i>	<i>12,900</i>	<i>141,472</i>

Body Positive Cheshire & North Wales

Notes to the accounts for the year ended 31 March 2023 (continued)

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2023	2022
	£	£
Less than one year	15,000	10,500
One to five years	23,750	-
	38,750	10,500

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

	2023	2022
	£	£
Net income/(expenditure) for the year	13,453	(44,669)
Adjustments for:		
Dividends, interest and rents from investments	(122)	(3)
Decrease/(increase) in debtors	16,393	(10,285)
Increase/(decrease) in creditors	6,124	412
	35,848	(54,545)

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

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 31st March 2023 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.....