

Charity Registration No. 1129248
Company Number. 6772710 (England and Wales)



REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2022

+ME POSITIVE ABOUT CHANGE
TRUSTEES' REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2022

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+ME POSITIVE ABOUT CHANGE
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2022

+Me Positive About Change is established as a company limited by guarantee and a registered charity with the Charity Commission.

Full name: **+ Me Positive About Change**

Registered charity number: 1129248

Registered company number: 6772710

Registered office & principal address: 23 Queens Road
Barnsley
S71 1AN

Trustees & Directors: Elaine Brealey
Alexander H Dack
Sandra F Herman
Margaret Angela Richards

Chairperson: Sandra F Herman

Bankers: National Westminster Bank Plc
26 Market Hill
Barnsley
S70 2QE

Independent Examiner: Angela Hayes
Community Accountant
BCVS Services Limited
Priory Campus
Pontefract Road
Lundwood
Barnsley
S71 5PN

Structure, governance and management

+ Me Positive About Change is a company limited by guarantee, a registered charity with the Charity Commission and a user led organisation. The affairs of the charity are governed by its Memorandum and Articles of Association, dated 15.12.08, most recently amended by special resolution 28.07.16. Under those articles election to the Board of Trustees is undertaken at the Annual General Meeting. The company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The Trustees are responsible for the affairs of the charity and may exercise all powers of the company.

Appointment of trustees

The trustees are also directors of the company for the purpose of company law. The trustees are appointed at the Annual General Meeting. Trustee training needs are met by tailored training.

The trustees who have served throughout the year and to the date of signing of these accounts are listed on page 3.

Related parties

The trustees consider that there are no related parties to the charity.

Risk Management

The trustees examine the risks that the charity faces; a SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis has been carried out and is regularly reviewed. Systems are put into operation so that necessary steps can be taken to lessen the risks.

Charitable objects

To promote the relief in need of people living with or affected by a Blood Borne Virus (BBV), primarily but not exclusively by providing STI testing, education, information, advice and support.

Our Aims

- ⚡ Promote equality and enable people affected by HIV to make full contributions to our economy, society and neighbourhoods.
- ⚡ Maximise healthy life expectancy and promote health, independence and wellbeing for all people affected by HIV.
- ⚡ Achieve greater social inclusion for disadvantaged people and challenge the causes of exclusion through stigma and discrimination.
- ⚡ Achieve a change in effectiveness and efficiency of the services to the HIV community.
- ⚡ Work in partnership with other agencies to improve the life chances of individuals and communities.

It is important not to under-estimate the impact the cost of living is having within the UK and the structure of the economy as a whole.

Our Mission

Our mission is for people living with HIV to live independently and experience choice without facing stigma or discrimination.

This mission statement was reviewed by the Board in August 2019 as part of our strategic planning. The conclusion was that the mission statement, as it stands, despite Covid-19, is still relevant and 'drift/creep'-resistant.

Public Benefit Statement

In shaping the objectives for the year the trustees, have paid due regard to the public benefit guidance published by the Charity Commission.

Activities undertaken for the public benefit and achievements during the period

The COVID pandemic resulted in severe social and economic disruption throughout South Yorkshire, including the largest global recession since the Great Depression in the 1930s. We saw widespread supply shortages exacerbated by panic buying, agricultural, fuel disruption, and food shortages which caused additional hardships for many service users. Looking back over the last 12 months the pandemic highlights issues of discrimination, health equity, and the balance between public health imperatives and individual rights for people living with or affected by HIV.

Special thanks to the National Lottery for their continued support over the last few years. Despite the funding coming to an end it has enabled the project to continue throughout the pandemic. This has been a busy year to date with the re-opening of our office and client space in Sheffield. The board agreed to restructure our social media platforms with the launch of our new website in summer 2022. Both members of staff have been working flat out to support our board and service users, they both have underline health issues themselves and our appreciation for their hard work is acknowledged by trustees and service users.

Established in May 2008 +me has built up a broad portfolio of support services, in direct response to what the HIV community says it needs/wants. Services include: Rapid HIV testing services, Peer Mentoring Program, Outreach services, individual 1-2-1 support, weekly drop-in services, training, information and resources, hardship fund (t.h.t), counselling, day trips, carers' drop-in service, benefits advice and advocacy service. Many of these services were put on hold due to Covid-19.

Need & Demand

Many +me clients are 'long term survivors' of HIV. Many are aged 50+ and many of these have a dual diagnosis. For many people living with HIV they now say they feel greater social stigma, more long-term physical discomfort and illness. Given this state of chronic stress for HIV positive people, researchers have been naturally concerned about their psychological adjustment to living with HIV and the Covid-19 virus. The increase in living costs has left clients saying they are living in poverty, multiple deprivation and social exclusion within the HIV community is a matter of growing concern during 2022/23. People living with HIV say they remain disproportionately affected by COVID-19 and their mental health has declined over the last few years.

The charity's policy on reserves

The charity works towards maintaining a reserve balance equating to a minimum of 12 months running costs, plus a provision for redundancy and other costs as we move towards winding-down over the next few years.

Actual reserves at the year end were in line with this policy, standing at £115,606 (2021: £114,812) reserves are continually monitored and plans are in place to manage them.

Statement of trustee's responsibilities

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Exemptions

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

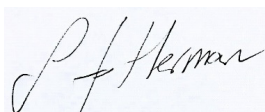
Financial Position

The financial statements are set out in pages 8 to 14. The Statement of Financial Activities shows a surplus for the year of £5,882 (2021: £26,250). The total funds at the year-end stand at £174,153 (2021: £168,271). The general reserve of the charity stands at £115,606 at the year-end (2021: £114,812). The trustees consider the financial performance of the charity during the year and its financial position at the end of the year to be satisfactory.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:



Date: 24 August 2022

Sandra F Herman
Chair/Director

+ME POSITIVE ABOUT CHANGE
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2022

I report on the accounts of the charity, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

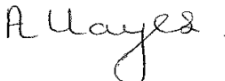
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Signed: 

Date: 24 August 2022

Angela Hayes, FMAAT
Community Accountant
BCVS Services Limited
Priory Campus, Pontefract Road, Lundwood, Barnsley, S71 5PN

+ME POSITIVE ABOUT CHANGE
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income & Expenditure Account)
YEAR ENDED 31 MARCH 2022

		Unrestricted	Restricted	2022 Total	Unrestricted	Restricted	2021 Total
	Note	Funds	Funds	Funds	Funds	Funds	Funds
		£	£	£	£	£	£
Income							
Grants	2	12,438	42,550	54,988	40,588	41,814	82,402
Donations & fundraising		789	-	789	-	-	-
Bank Interest		5	-	5	20	-	20
Rebates & other income		-	-	-	250	-	250
Total income		13,232	42,550	55,782	40,858	41,814	82,672
Expenditure							
Salaries Cost	5	12,438	26,929	39,367	33,651	9,635	43,286
Client expenses		-	5	5	330	210	540
Counselling & therapies		-	680	680	-	640	640
Day Trips		-	198	198	-	-	-
Insurance		-	479	479	-	926	926
Office, general expenses & IT		-	1,544	1,544	-	2,466	2,466
Consultancy		-	-	-	-	263	263
Rent & rates		-	3,535	3,535	4,662	1,143	5,805
Telephones		-	688	688	62	401	463
Training		-	2,361	2,361	250	100	350
Accountancy		-	700	700	-	650	650
Sundry/Other		-	343	343	(83)	1,116	1,033
Total expenditure		12,438	37,462	49,900	38,872	17,550	56,422
Net resources in / (out)		794	5,088	5,882	1,986	24,264	26,250
Transfers between funds		-	-	-	-	-	-
Total funds brought forward		114,812	53,459	168,271	112,826	29,195	142,021
Total funds carried forward	10	115,606	58,547	174,153	114,812	53,459	168,271

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

All activities of the charitable company are classed as continuing.

+ME POSITIVE ABOUT CHANGE**BALANCE SHEET****AS AT 31 MARCH 2022**

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets		-		-	
Total fixed assets			-		-
Current assets					
Debtors & prepayments	3	591		-	
Cash at bank and in hand		176,809		175,383	
Total current assets		177,400		175,383	
Liabilities					
Creditors & Accruals amounts falling due within one year	4	(3,247)		(7,112)	
Net current assets			174,153		168,271
Net assets			174,153		168,271
Funds of the charity	10				
Unrestricted funds			115,606		114,812
Restricted funds			58,547		53,459
Total funds			174,153		168,271

Exemption from audit

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

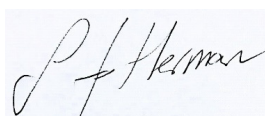
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 Section 1A.

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:

Signed:



Date: 24 August 2022

Sandra F Herman
Chair/ Director

1. Accounting policies

Basis of the preparation of the accounts

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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)) and the Companies Act 2006.

+ME 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(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern Note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

Cash flow is monitored closely and the charity has been able to access some of the government funding which became available to support businesses through the Covid-19 pandemic. This, together with decisions made in previous financial years, will ensure the continuation of services throughout 2022/23.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

+ME POSITIVE ABOUT CHANGE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

Tangible Fixed Assets

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with a cost exceeding £1,000, over their expected useful lives.

The rates applicable are:

Computer/Media Equipment	- 25% on a reducing balance basis
Office Equipment	- 20% on a reducing balance basis

There were no individual assets with a value exceeding £1,000 in the current financial year.

Pension Costs

The charity operates a defined contribution pension scheme for its employees. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in the year.

Taxation

The charity is exempt from UK corporation tax on income from its charitable activities.

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

2. Grants Received

	Unrestricted funds	Restricted funds	2022 Total funds	Unrestricted funds	Restricted funds	2021 Total funds
	£	£	£	£	£	£
The National Lottery	-	37,550	37,550	-	36,814	36,814
Awards for All	-	-	-	-	-	-
Mac Aids (Estee Lauder)	-	5,000	5,000	-	-	-
Sheffield Church Burgess	-	-	-	-	-	-
S Yorkshire Community Foundation	-	-	-	-	5,000	5,000
HMRC - Furlough Scheme	12,438	-	12,438	30,588	-	30,588
BMBC: Covid-19 Discretionary grant	-	-	-	10,000	-	10,000
	12,438	42,550	54,988	40,588	41,814	82,402

3. Debtors

	2022 £	2021 £
PAYE paid in advance	591	-
	591	-

4. Creditors

	2022 £	2021 £
PAYE liability	-	2,683
Accruals	3,247	4,429
	3,247	7,112

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

5. Staff Costs

	2022	2021
	£	£
Gross Salary	37,432	41,212
Employer's Pension Contribution	1,935	2,074
	<u>39,367</u>	<u>43,286</u>

No employee received employee benefits for the reporting period of more than £60,000.

The average number of employees during the year was 2 (2020: 2)

6. Analysis of Net Assets by Fund

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
2021/22				
Fixed assets	-	-	-	-
Current assets	115,606	-	61,794	177,400
Current liabilities	-	-	(3,247)	(3,247)
	<u>115,606</u>	<u>-</u>	<u>58,547</u>	<u>174,153</u>
2020/21				
Fixed assets	-	-	-	-
Current assets	121,924	-	53,459	175,383
Current liabilities	(7,112)	-	-	(7,112)
	<u>114,812</u>	<u>-</u>	<u>53,459</u>	<u>168,271</u>

7. Trustees' Remuneration, Benefits and Expenses

The trustees did not receive any payments, remuneration or benefits during this or the previous financial year.

8. Related Party Transactions

There were no related party transactions during this or the previous financial year.

9. Independent Examination and Accountancy Services

During the period, the cost of the examination and accountancy services was £700 (2021: £650).

10. Movements in Funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers £	Closing balance £
Unrestricted funds					
General fund	114,812	13,232	(12,438)	-	115,606
	114,812	13,232	(12,438)	-	115,606
Restricted funds					
The National Lottery	49,263	37,550	(28,266)	-	58,547
S Y Community Foundation	3,547	-	(3,547)	-	-
Mac Aids	649	5,000	(5,649)	-	-
	53,459	42,550	(37,462)	-	58,547
TOTAL FUNDS	168,271	55,782	(49,900)	-	174,153

11. Restricted Funds

- The National Lottery– a 5 year Community Fund grant for the ‘It Starts with Me’ project’.
- South Yorkshire Community Foundation – a Covid-19 Response grant to contribute to running costs during the pandemic.
- M.A.C. Aids Fund – grant funding to support the HIV screening programme.