

Registered Charity Number: 900089

**REPORT OF THE TRUSTEES
AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2018
FOR
BODY POSITIVE DORSET**

BODY POSITIVE DORSET
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For the Year Ended 31 March 2018

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BODY POSITIVE DORSET REPORT OF THE TRUSTEES

**For the Year Ended 31 March 2018
(Continued)**

Objectives & aims

Mission Statement: Body Positive Dorset aims to support and empower people living with and affected by HIV in Dorset and surrounding areas, to evaluate and develop services that meet the changing needs of the diverse community. We provide information and education on HIV and other sexually transmitted infections to encourage testing, early diagnosis and treatment to reduce the onward transmission of infections. We are committed to working both individually and in partnership to achieve these aims.

Objectives: To support people living with and affected by HIV in Dorset and surrounding areas and to encourage local community involvement and support.

To provide HIV and sexual health education and awareness programs to the community to encourage testing, early diagnosis and treatment to reduce the onward transmission of infection.

To secure funding and generate income to make best use of assets and develop best practice, policy and procedures.

To continue to evaluate services and encourage feedback and to continue to develop services in response to local needs.

To continue to challenge stigma, change perceptions and reduce discrimination against minority groups.

Vision: Our vision is to be a professional established organization providing the highest quality services and education.

Significant activities

These consist of Support and Outreach Services for people living with or affected by HIV, Education and Awareness to promote prevention and challenge Stigma.

Charitable activities

The support services consist of a drop-in centre, counseling, peer support, complimentary services, floating support. An outreach services provides support in the community.

Reserves policy

To protect our reserves in banking institutions to enable continuation of charitable activities should funding from Local Authorities cease. The funds will also be used to progress and develop the charity to ensure future sustainability.

ON BEHALF OF THE BOARD

Pete Derwent - Chairman

Independent Examiner's Report to the Trustees of Body Positive Dorset

I report on the Accounts for the year ended 31st March 2018 set out on pages four to eight

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for the year (under Section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to :

Examine the accounts under Section 154 of the 2011 Act
To follow the procedures laid down in the General Directions given by the Charity Commission (Under Section 145 (b) of the 2011 Act) and to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. My 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 you as 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 Statements below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention :

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with the Section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

Have not been met, or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Roger Blaber MA – Independent Examiner

Unaudited as at

Body Positive Dorset
Income & Expenditure Account
For the Year Ended 31st March 2018

INCOME	£	£
Grant Income	16,458.26	
Fundraising & Other Income	15,109.18	
Total Income		31,567.44
EXPENDITURE		
Consultants	360.00	
Centre Refreshments	911.70	
General Expenses	1449.50	
Hardship Grants	146.00	
Insurance	1,030.33	
Office & Window Cleaning	800.00	
Printing & Stationery	466.90	
Professional Fees	20.00	
Rates	1,384.27	
Repairs & Renewals	2,353.97	
Salaries	38,096.57	
Staff Expenses	1,026.80	
Subscriptions	152.61	
Telephone & Postage	1,615.73	
Therapy	1,480.00	
Travel	215.77	
Utilities	4,102.01	
Volunteer Expenses	271.60	
IT	236.28	
Depreciation	2,183.00	58,303.0418
Excess of Expenditure over Income		£ 26,735.60

Body Positive Dorset

Balance Sheet

As at 31st March 2018

Fixed Assets	£230,298.28	
Cash at Bank and In Hand	41,145.76	
Debtors	<u>1,956.94</u>	
		£ 273,400.98
Creditors		429.81
Net Assets		<u>£ 272,971.17</u>
Represented by :		
Funds : Unrestricted	259,056.17	
Restricted	<u>13,915.00</u>	
		£ 272,971.17

BODY POSITIVE DORSET
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2018

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings – 20% per annum of Net Book Value – 5 year life
Computer equipment – 20% per annum of Net Book Value – 5 year life

Taxation

The charity is exempt from tax on its activities

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the statement of Financial Activities in the period to which they relate.

BODY POSITIVE DORSET

NOTES TO THE FINANCIAL STATEMENTS **For the Year Ended 31 March 2018** **(Continued)**

2. ACTIVITIES FOR GENERATING FUNDS

	2018	2017
	£	£
Fundraising & other	15,027	29,496
	<u>15,027</u>	<u>29,496</u>

3. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	82	432
	<u>82</u>	<u>432</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31 March 2018 or the year ended 31 March 2017.

Trustee's expenses

	2018	2017
	£	£
Trustee's expenses	0	172

5. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	38,097	42,334

6. TANGIBLE FIXED ASSETS

	Freehold Property £	Improvements to property £	Fixtures and fittings £	Computer equipment £	Total £
Cost					
At 1 April 2017	137,137	84,429	28,547	3,587	253,700
Additions			274		
At 31 March 2018	137,137	84,429	28,821	3,587	253,974
Depreciation					
At 1 April 2017			23,668	5,077	28,745
Charge for year			1,403	780	2,183
At 31 March 2018			25,071	5,857	30,928
Net Book Value					
At 31 March 2018	137,137	84,429	5,613	3,120	230,299
At 31 March 2017	137,137	84,429	6,742	3,900	232,208

BODY POSITIVE DORSET

NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 31 March 2018
(Continued)

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other	<u>1,957</u>	<u>1,748</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Other creditors	<u>430</u>	<u>1,394</u>

9. MOVEMENT IN FUNDS

	At 1.4.17	Net Movement	At 31.3.18
	£	in funds	£
		£	
Restricted and			
Unrestricted funds	302,875	(29,904)	272,971

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement in
	Resources	expended	funds
	£	£	£
Unrestricted funds	31,567	56,120	(24,553)