

# positive help

Practical help for people living with HIV and Hepatitis C

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

**Positive Help**

**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2013**

The Trustees, who are also directors for the purpose of company law and trustees for the purpose of charity law, present their report and the financial statements of the charity for the year ended 31 March 2013. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Company Number</b>	<b>SC200481 (Scotland)</b>
<b>Charity Number</b>	<b>SC008382</b>
<b>The Board of Directors</b>	<b>Ray de Souza Stanley Cook Norrie McLeod (Resigned 30<sup>th</sup> April 2013) Marianne Harper-Gow Sophie Moxon (Resigned 25<sup>th</sup> June 2012) David Watson</b>
<b>Company Secretary</b>	<b>Stanley Cook</b>
<b>Treasurer</b>	<b>David Watson</b>
<b>Manager</b>	<b>Matthew Gilbert-Straw</b>
<b>Operational addresses</b>	<b>First Floor 139 George Street Edinburgh EH2 4JY</b>
<b>Registered office</b>	<b>First Floor 139 George Street Edinburgh EH2 4JY</b>
<b>Auditors</b>	<b>Ralph Tiffin McLachlan+Tiffin Chartered Accountants &amp; Statutory Auditors Clifton House Craigard Road Crieff PH7 4BN</b>
<b>Bankers</b>	<b>Unity Trust Bank 9 Brindleyplace Birmingham B1 2HB</b>

## Positive Help

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### **Status and governing document**

Positive Help is a charitable company limited by guarantee, incorporated on 1 October 1989. It was established under a Memorandum of Association which set out its objects and powers. It is governed under its Articles of Association. In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

##### **Recruitment and appointment of new Trustees**

The Trustees are committed to recruiting new Trustees who bring a range of skills and experience relevant to the ethos and objectives of the charity. The formal process of recruitment is established in line with the guidelines of good practice as outlined by Office of the Scottish Charity Regulator (OSCR).

New Trustees are provided with an induction pack containing the relevant governance and legislation documents, information on Positive Help and the responsibilities and duties of Trustees, and a copy of the most recent Trustees' report and financial statements. The appointment of a new Trustee is ratified at the first AGM following their appointment. All Trustees are offered training to ensure an appropriate understanding of the charity and its services. They are further offered the opportunity to become familiar with the roles of staff and volunteers.

##### **Organisational structure**

Being a company, Positive Help has a Board of Directors who have legal responsibilities towards the company. In addition, they set the strategic aims of Positive Help. The Board meets regularly to do this and to review the operation of Positive Help.

The manager and staff organise the day-to-day running of Positive Help working within legal requirements and guidance from the Board. In this, they are assisted by a group of trained volunteers.

There is no maximum number of directors; however, a minimum of four are required for decision-making purposes.

##### **Wider network**

Positive Help works in partnership with appropriate statutory and non-statutory agencies in the interest of clients. The organisation keeps itself informed of external changes at a local, national or international level that might have influenced its work, especially in relation to HIV/AIDS and Hepatitis C (HCV).

##### **Risk management**

The Trustees aim to be aware of relevant risks and to take appropriate risk management measures. The staff and volunteers also play an important part in this.

Over the year the major risks to the charity were:

- Potential reduction in Public Sector Funding grant-funding and greater competition for charitable trust funding;
- Increased demand for Positive Help services and unmet need;
- Not having suitable office premises to deliver services.

## Positive Help

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

The Trustees and staff team successfully responded to these risks by building a better relationship with Public Sector funders and negotiating a service level agreement for delivery of key services.

After an extensive search, Positive Help succeeded in leasing new offices at 139 George Street, Edinburgh, providing better value for the organisation.

The Trustees protect Positive Help against fraud, error or financial mismanagement through its financial governance arrangements which included systematic monitoring of income and expenditure ensuring adherence to procedures for the authorisation of transactions, and through the Board's scrutiny of financial reports at Board meetings. There were close working relationships between the Board's Treasurer and the organisation's manager and administrator.

Over the course of the year financial management and performance monitoring arrangements were further strengthened. This has allowed for more detailed financial planning, better resource planning and greater insight into the impact of our work on the lives of people who use our services.

New service developments and changes in working practice were recorded in the Business Plan which was revised to reflect changes in the external operating context and to ensure the responsiveness of the organisation to the potentially changing needs of service users in line with the objectives of Positive Help.

## Positive Help

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

#### OBJECTIVES AND AIMS

Positive Help's objectives are to promote the health and well-being of adults and children in Edinburgh and the Lothians who are infected with, or affected by, HIV/AIDS and/or Hepatitis C Virus (HCV) and their families, friends and carers.

In furtherance of these objectives, Positive Help has the following aims:

- a) To provide practical help to adults and children in Edinburgh and Lothian who are infected or affected by HIV/AIDS and/or HCV; this help being given by trained and supported volunteers.
- b) To ensure the organisation has trained and supported volunteers to meet the needs of the service.
- c) To preserve confidentiality and to respect the needs and wishes of our clients.
- d) To listen, respond and remain flexible to meet the needs of people living with or affected by HIV/AIDS or HCV and respond to requests for help.
- e) To offer a transport service for health care, social care and other needs.
- f) To offer practical domestic support.
- g) To offer a children and young people's befriending service.
- h) To respond to any other requests for practical help, as resources permit.

#### ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

##### Overview

Over the last financial year Positive Help expanded levels of service provision, to provide practical support to a growing number of people affected by HIV/AIDS and Hepatitis C (HCV) in Edinburgh. This higher level of activity was a direct result of efforts invested in building the organisation's capacity.

Successful volunteer recruitment initiatives resulted in increasing our volunteer team and enhancing our ability to respond flexibly to clients' needs as their health and vulnerability fluctuate and their circumstances changed.

*"I have no family or friends in Scotland and your services mean the world to me. Your volunteers are not only reliable, they're good people and I am so happy to be able to chat to someone- I feel so lonely at home."- Doug, long-term HIV survivor.*

Over the year we had an increased level of referrals from other organisations including social work and voluntary sector agencies. An additional 97 clients started using our services since April 2012, many of them having lived with HIV for several years.

## Positive Help

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

#### **ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)**

Our services contributed to improving the health and wellbeing of clients. For some, especially people with complex needs, our services proved to be crucial, ensuring access to food, medication and enabling them to continue living in their own homes. Our long-term clients, especially those diagnosed with HIV over a decade ago, are experiencing a severe deterioration of health and consequently need various types of support from Positive Help.

Our fundraising activities increased the organisation's financial stability in spite of a turbulent financial climate. They have allowed us to look forwards, planning the development of our services around the evolving needs of people with HIV and HCV. In line with one of the Board's objectives, raised more money from fundraising events and corporate giving this year than in the last few years.

Financial stability during the year meant that we could begin to realise one of our development ambitions which were aimed at supporting the academic development of children living with parents and carers affected by HIV, AIDS and HCV. Many of the children and young people we see live in poverty and a significant proportion live in homes affected by drug or alcohol misuse. Young people that grow up in poverty are more likely to perform badly at school and remain trapped in cycles of poverty and deprivation.

To address this need we designed a new component to our overall services - The Homework Club - to offer children and young people help with their homework and educational achievement. This development was designed to support the 'early years' national initiative aimed at giving children a good start in life. The Homework Club will be launched in summer 2013.

Over the course of the year we recruited a new Volunteer Coordinator to the staff team.

#### **Volunteers**

Volunteers are Positive Help's single greatest asset. Without the skills and enthusiasm of our volunteer team we could not provide the range and level of services we do. We recruited and trained an additional 27 new volunteers during the year bringing the total number delivering services to 59.

The volunteers range in age from 18 to 65 years and come from a variety of backgrounds, representing the diversity of our client population and the wider community.

Group learning sessions were introduced this year to enable volunteers to learn from each other, share ideas and identify solutions to challenges encountered in the process of engaging with clients. These sessions have not only increased the effectiveness of our volunteers but have also built team spirit.

Having a well-trained and supported volunteer resource has meant that we can provide cost-effective services and a high standard of care in support of NHS and social work professionals.

## Positive Help

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

#### ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

##### Transport Service

Our capacity to deliver the transport service increased considerably this year. We provided 2728 lifts to medical and social work appointments, 1000 more than in the previous year. However, with this increased ability to deliver comes an increase in the demand for this service.

The demand for the transport service has grown from 3224 lift requests in 2011/12 to 4346 in 2012/13. Thanks to the recruitment of new volunteer drivers we were able to meet over 60% of the requests for this service, a 10% increase on the previous year.

Demand for this service will undoubtedly continue to surpass our capacity to deliver it and, as such, we introduced a system of prioritisation based on need, with an emphasis on enabling people, who would otherwise find it difficult, to maintain engagement with medical and social care services.

*"I get really bad panic attacks and you being there for me helps keep me calm. I'd never make my appointments without you- I can't even call on my family for help as they don't know my status."- Dionne, HIV positive client.*

As a result of this service, dozens of clients have been able to regularly access the medication and care they need to maintain treatment and good health. Two of our HCV positive clients informed us that, without the transport service, they would have been unable sustain the treatment they needed to defeat the virus.

*"I've just got the all-clear from my Hep C treatment. Couldn't have done it without your help"- Angus, former HCV positive client.*

## Positive Help

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

#### ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

##### Home Support Service

Demand for the home support service continued to grow. We provided 508 home support sessions to 63 clients during the year, an increase of 84 sessions on the previous year.

One of the key successes of the home support service, which assists clients with a range of practical tasks such as food shopping and DIY, has been in its ability to engage with vulnerable and 'hidden' individuals and families that is those who have not previously accessed services, or have found it difficult to sustain contact with them.

*"I honestly don't know how I would have coped without your help. My treatment leaves me too weak to even get out of bed sometimes and the state of my house is causing me great distress. I'm so happy you have been here to help me"- Charlie, new client.*

The contraction of statutory services has meant that the practical support we provided acted as a lifeline for our more vulnerable clients, helping them to maintain their self-esteem, independence and family cohesion.

*"It was worth it to see the look of joy on John's face once we had cleaned and tidied his room and he played on his bed."- volunteer Steve speaking about doing a house clean for an infirm client, Isabel and her child John. The house was previously dirty and cluttered and had become a hazard to both John and Isabel.*

##### Children's Befriending Service

Positive Help's children and young people's befriending service expanded over the course of the year to reach a greater number of people in need. The service offers young people time away from being carers and from often chaotic home environments.

During the year 30 volunteers supported 28 children and young people; an increase of 8 on the previous year. This amounted to 1049 hours of support providing this service to 28 children and young people.

Each child or young person who received this service was matched with a dedicated volunteer who took them on regular outings aimed at building their social and relationship skills and overcoming behavioural difficulties. The outings provided the children with space to talk openly if they choose, be listened to, learn new skills or simply have fun.

*"Freddie was initially very shy when interacting and would often physically hide behind me. Over time he would answer questions and he even had a good chat with a girl leading a pony ride at Gorgie Farm; he went back to say goodbye to her when we left the farm an hour later! The real mark of how far he has come was when he told a joke to a crowded boat of parents and kids on the Santa Cruise."- Freddie's befriender, Susan speaking about the change she has seen in him over the course of their time together.*



## Positive Help

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

#### ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)

Matches do not always run smoothly and befrienders commonly have had to find inventive ways to address the children's behavioural difficulties and encourage their development. To support this process we implemented group mutual learning / solution-focussed sessions for befrienders. These sessions not only helped to increase the efficacy of our befrienders but have also allowed volunteers a chance to feel part of a team that is achieving real change.

*"I can't describe the bond between my kids and their befrienders. I feel safe knowing the kids are in good hands. I watch out the window as they leave and notice that they are always laughing. It's good that they are young, good role models and give the kids someone else to talk to"-  
Mother of two befriended children, Tara and Terry*

Feedback from befriended young people and their parents highlighted that they valued the befriending relationship because it was an accepting, mutually respectful, positive and stable experience. The success of this service in encouraging positive peer and familial relationships is also widely acknowledged by practitioners.

#### Monitoring and Evaluation

Our monitoring and evaluation systems were further developed during the course of the year to better capture the impact of our services on the lives of our clients.

We now systematically record feedback from all volunteers and clients so that we have a better understanding about the ways in which our services contribute to improving lives, ranging from adherence to medical treatment to improved eating habits and reduced social isolation. This information also helps us to make improvements when necessary.

One of these improvements was increasing the frequency of reviews for volunteers befriending children as part of the process of assuring that the befriending relationship remains positive for the child / young person.

#### Challenging Stigma

Stigma around HIV and HCV and its effects on the lives of people affected by HIV and HCV continues to be one of the challenges we face in our work. Positive Help is working with other agencies to combat this stigma through initiatives such as World AIDS Day and by recruiting volunteers from all walks of life who display the positive attitudes of community life.

This year we supported our clients to be more involved in World AIDS day planning and activities.

## **Positive Help**

### **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013**

#### **ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (continued)**

##### **FINANCIAL REVIEW**

Positive Help received statutory funding in the form of a grant from the City of Edinburgh Council and financial support from 26 charitable trusts and foundations. Income from individual donations and small events increased considerably this year. Over £10,000 was generated by individual supporters, including our volunteers and associated companies.

Positive Help is grateful to all the individuals, trusts, foundations and statutory funders for their generosity and support for our work.

##### **FUTURE PLANS AND DEVELOPMENTS**

Despite the progress made over the course of the year, we realise that we must continue to grow and develop as an organisation in order to meet the needs of people living with and affected by HIV and HCV.

In 2013/14 we plan to:

- Settle into our new premises;
- Launch the homework club service to provide academic support to children and young people affected by HIV or HCV;
- Secure continued funding to sustain our services;
- Increase our capacity further by recruiting and training more volunteers
- Further develop a process for engaging service users, volunteers and referrers in reviewing the services we provide and the impact they have.

## Positive Help

### TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Positive Help for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- 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 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

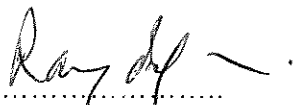
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### AUDITORS

McLachlan +Tiffin were appointed auditors on 9<sup>th</sup> September 2013 and will be proposed for re-appointment at the forthcoming Annual General Meeting.

The report is prepared in accordance with special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board



Ray de Souza - Trustee  
18 November 2013

## **POSITIVE HELP**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF POSITIVE HELP FOR THE YEAR ENDED 31 MARCH 2013**

We have audited the financial statements of Positive Help for the year ended 31 March 2013 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and its Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's [(APB's)] Ethical Standards for Auditors, including APB Ethical Standard- Provisions Available for Smaller Entities (Revised), in the circumstances set out in Note 14 to the financial statements.

#### **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the Financial Statements sufficient to give reasonable assurance that the Financial Statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the Financial Statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited Financial Statements. If we become aware of any apparent material misstatement or inconsistencies we consider the implications for our report.

## POSITIVE HELP

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF POSITIVE HELP FOR THE YEAR ENDED 31 MARCH 2013 (continued)

#### OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

#### MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.

  
Ralph C Tiffin – Senior Statutory Auditor  
McLachlan+Tiffin  
Chartered Accountants and Statutory Auditors  
Clifton House  
Crieff PH7 4BN

18 November 2013

**POSITIVE HELP**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2013**

<b>Incoming Resources</b>	notes	Unrestricted Funds	Restricted Funds	Total funds £	2012 £
<b>Incoming resources from generated funds</b>					
<b>Voluntary income</b>					
Grants & donations	2	23,380	132,774	156,154	132,482
<b>Activities for generating funds</b>					
Sponsored events / collections				0	1,292
Investment income - interest received		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total incoming resources</b>		<b>23,380</b>	<b>132,774</b>	<b>156,154</b>	<b>133,774</b>
<b>Resources Expended</b>					
<b>Costs of generating funds</b>					
Charitable activities	3	0	14,951	14,951	26,758
Governance costs	4	2,850	126,620	129,470	90,372
	5	<u>5,646</u>	<u>0</u>	<u>5,646</u>	<u>8,673</u>
<b>Total resources expended</b>		<b>8,496</b>	<b>141,571</b>	<b>150,067</b>	<b>125,803</b>
<b>Net incoming / (outgoing) resources</b>		<b>14,884</b>	<b>(8,797)</b>	<b>6,087</b>	<b>7,971</b>
Totals funds brought forward 1 April 2012		<u>11,312</u>	<u>20,130</u>	<u>31,442</u>	<u>23,471</u>
Totals funds carried forward 31 March 2013		<u>26,196</u>	<u>11,333</u>	<u>37,529</u>	<u>31,442</u>

**POSITIVE HELP**

**BALANCE SHEET AS AT 31 MARCH 2013**

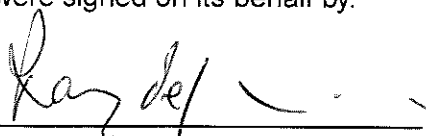
	note			£ total	2013 £	£	2012 £ total
		unrestricted	restricted				
<b>Fixed Assets</b>							
Tangible assets					0		597
<b>Current Assets</b>							
Debtors		7,996	0	7,996		7,996	
Cash/bank				<u>61,912</u>		<u>26,520</u>	
balances	8	27,531	34,381			34,516	
				69,908			
<b>Creditors: amounts falling due</b>							
within one year	9	(1,334)	(31,045)	<u>(32,379)</u>		<u>(3,671)</u>	
<b>Net Current Assets/(liabilities)</b>					<u>37,529</u>		<u>30,845</u>
<b>Net Assets</b>					<u>37,529</u>		<u>31,442</u>

**The funds of the charity**

Restricted income funds	10			11,333		11,312
Unrestricted income funds				<u>26,196</u>		<u>20,130</u>
<b>Total charity funds</b>	11			<u>37,529</u>		<u>31,442</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board on 11 November 2013 and were signed on its behalf by:

  
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Ray de Souza - Trustee

18 November 2013

**POSITIVE HELP  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2013**

**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 April 2008), the Companies Act 2006 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. . Deferred income represents amounts received for future periods and is released in the period for which it is to be utilised.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

**Tangible Fixed Assets**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the costs of fixed assets, less their estimated residual value, over their expected useful lives on the following basis: Computer Equipment 33.33% straight line.

**Taxation**

The charity is exempt from corporation tax on its charitable 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 object of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Pensions**

The Charity funds pension contributions for employees to a defined contribution pension scheme where the assets of the scheme are held externally to the company with the Pensions Trust. These costs are charged to the Income and Expenditure account as incurred.

**Allocation and apportionment of costs**

Apportionment of wages and salaries, which is the largest category, is apportioned as follows;

Generating funds	20%
Charitable activities	70%
Governance	10%

Unless staff can be directly apportioned to one category.

Generating funds reflects the cost of staff time seeking, applying to fund giving bodies and giving information to fund giving bodies.



**POSITIVE HELP  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2013**

<b>2 Voluntary income</b>	2013 unrestricted	2013 restricted	2012 unrestricted	2012 restricted
<b>Grants - The City of Edinburgh Council</b>	0	36,030	0	36,138
<b>Donations and gifts from Trusts</b>				
Henry Smith Charity		30,000		30,000
BBC Children in Need Appeal		21,106		21,307
Mac Aids		15,000		15,196
The Robertson Trust		10,000		10,000
Souter Charitable Trust				5,000
The Cattanach Charitable Trust				4,681
Widowers' Children's Home Trust				3,000
JE Fordyce				1,000
JK Young Endowment Fund				1,000
Ponton House Trustees	1,000		1,000	
Hospital Saturday Fund				1,000
The Pleasance Trust	500			625
Baillie Gifford	500		500	
Val de Souza			2,035	
Courant Fund for Children	200			
Church of Scotland		5,000		
Biggart Baillie	250			
Truemark Trust	2,000			
Mugdock Children's Trust	500			
R S Macdonald charitable trust		11,638		
Miss M E Swinton Paterson's Charitable Trust	500			
Lloyds TSB Foundation for Scotland		4,000		
Sir James Miller Edinburgh Trust	250			
R Brownless Charitable Trust	200			
Nancie Massey Charitable Trust	2,500			
Hospital Saturday Fund	2,000			
Albert Hunt Charitable Trust	1,000			
Moffat Charitable Trust		0		
The Russell Trust		0		
Edinburgh Vol. Orgs. Trust	1,800			
William Wates Memorial Trust		0		
Just Giving	1,259			
Rebates	56			
Misc. Donation	8,682			
Ebay	134			
Easyfundraising	49			
	<u>23,380</u>	<u>132,774</u>	<u>3,535</u>	<u>128,947</u>
			2012 total	<u>132,482</u>
<b>3 Resources Expended</b>	2013 unrestricted	2013 restricted	2012 unrestricted	2012 restricted
<b>Cost of generating funds</b>				
<b>Costs of generating voluntary income</b>				
Salaries		11,706		25,469
National insurance		2,329		840
Pensions		916		449
Fund raising costs	<u>0</u>	<u>14,951</u>	<u>0</u>	<u>26,758</u>

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**4 Charitable activities**

Salaries	2,850	44,222	37,726
National Insurance		14,878	2,941
Pensions		2,109	1,570
Rent		11,500	11,500
Water		840	0
Insurance		853	1,291
Heat and Light		1,509	1,412
Telephone & Internet		2,153	2,841
Stationery		851	1,508
Office Equipment		2,441	1,651
Marketing & Public Relations		1,138	451
Postage		668	0
Sundries		333	153
Office & window cleaning		1,943	1,486
Repairs & Maintenance		5,680	1,319
Subs & Pubs		977	350
Payroll		432	682
Consultancy		780	972
Legal Costs & Fees		405	0
Professional fees - accountg		0	770
Befriending Expenses		8,791	7270
Transport Expenses		4,193	4006
Transport Costs		6,335	0
Home Support Expenses		3,325	865
Staff Training		1,676	0
Recruitment		518	805
Induction & Training Programme		7,196	6780
Office Support Expenses		213	0
Office provisions		0	941
Bank charges		63	119
Depreciation		<u>597</u>	<u>963</u>
	<u>2,850</u>	<u>126,620</u>	<u>0</u> <u>90,372</u>

**5 Governance costs**

Salaries	3,039	5,389
National insurance	1,120	420
Pensions	114	224
Auditor's remuneration	<u>1,373</u>	<u>2,640</u>
	<u>5,646</u>	<u>0</u> <u>8,673</u> <u>0</u>

**6 Staff costs**

	2013	2012
Gross salaries	61,818	68,584
Employers' NI	18,327	4,201
Pension contributions	<u>3,139</u>	<u>2,243</u>
	<u>83,284</u>	<u>75,028</u>

Directors and trustees received no enumeration, benefits in kind or expenses in either year.

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<b>7</b>	<b>Tangible Fixed Assets</b>	Audio Visual £
	<b>Cost</b>	
	at 31 March 2012	2,890
	Additions	0
	Disposals	0
	at 31 March 2013	2,890
	<b>Depreciation</b>	
	at 31 March 2012	2,293
	Disposals	0
	Charge for period	597
	at 31 March 2013	2,890
	Net book amount at 31 March 2012	597
	<b>Net book amount at 31 March 2013</b>	<b>0</b>

<b>8</b>	<b>Cash at bank and in hand</b>	2013	2012
		<u>61,912</u>	<u>26,520</u>

**9 Creditors: amounts falling due within one year**

	2013	2013	2012	2012
	unrestricted	restricted	unrestricted	restricted
Deferred Income	0	26,750	0	0
Creditors and accruals	<u>1,334</u>	<u>4,295</u>	<u>2,640</u>	<u>1,031</u>
	<u>1,334</u>	<u>31,045</u>	<u>2,640</u>	<u>1,031</u>
			2012 total	<u>3,671</u>

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<b>10 Restricted Funds</b>			Movement in Funds	
	Balance 01-Apr-12	Income	Expenditure	Balance 31-Mar-13
City of Edinburgh Council	3,060	36,030	39,090	0
Henry Smith Charity	2,650	30,000	25,150	7,500
BBC Children in Need Appeal	9,548	21,106	30,654	0
Mac Aids	554	15,000	14,304	1,250
The Robertson Trust	905	10,000	10,905	0
Souter Charitable Trust	2,914	0	2,914	0
The Cattanach Charitable Trust	58	0	58	0
Widowers' Children's Home Trust	35	0	35	0
Make a difference	406	0	406	0
Church of Scotland	0	5,000	3,750	1,250
R S Macdonald charitable trust	0	11,638	11,638	0
Lloyds TSB Foundation for Scotland	0	4,000	2,667	1,333
<b>Total restricted fund movements</b>	<b><u>20,130</u></b>	<b><u>132,774</u></b>	<b><u>141,571</u></b>	<b><u>11,333</u></b>
<b>Unrestricted fund movements</b>	<b><u>11,312</u></b>	<b><u>23,380</u></b>	<b><u>8,496</u></b>	<b><u>26,196</u></b>
<b>11 Net Assets- analysis between funds</b>				
	2013	2013	2012	2012
<b>Unrestricted</b>				
Tangible fixed assets				596
Debtors	0		0	
Cash/bank balances	27,531		13,356	
Creditors falling due within one year	<u>(1,334)</u>		<u>(2,640)</u>	
		<u>26,197</u>		<u>10,716</u>
		26,197		11,312
<b>Restricted</b>				
Debtors	7,996		7,997	
Cash/bank balances	34,381		13,164	
Deferred income	(26,750)		0	
Creditors falling due within one year	<u>(4,295)</u>		<u>(1,031)</u>	
		<u>11,332</u>		<u>20,130</u>
<b>Total net assets</b>		<b><u>37,529</u></b>		<b><u>31,442</u></b>

**12 Contingent Liabilities and capital commitments**

The charity was informed by the Pensions Trust who operate the employee pension scheme, that were the charity to withdraw from the scheme, the charity would have a liability of approximately £31,443 at 31 March 2013. The charity has no plans to withdraw from the scheme.

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**13 Operating lease commitments**

The following operating lease payments are committed to be paid:

	2013	2012
within one year	12,460	11,500
expiring within 2 to 3 years	24,920	0

**14 Transactions with Directors and Related Parties**

There are no transactions with directors nor any related parties.

**15 APB Ethical Standard - provisions available for small entities**

In common with many charities of our size and nature, we use the services of our auditors to assist with the preparation of the financial statements