

Practical help for people living with HIV and Hepatitis C

TRUSTEES ANNUAL REPORT
AND FINANCIAL STATEMENTS

For the year ended 31 March 2016

27
years
service

positive help

Practical help for people living with HIV and Hepatitis C

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 2016.

The Trustees have adopted the provisions of the 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) (effective 1 January 2015).



LEGAL AND ADMINISTRATIVE INFORMATION

Company Number
SC200481 (Scotland)

Charity Number
SC008382

The Board of Directors
Ray de Souza (Chair)
Stanley Cook
Jan Mullen
David Watson
Richard Hungerford
Donna Cooper
Dr Paul Perry

Company Secretary
Stanley Cook

Treasurer
David Watson

Manager
Matthew Gilbert-Straw

Operational address
First Floor
139 George Street
Edinburgh
EH2 4JY

Registered office
First Floor
139 George Street
Edinburgh
EH2 4JY

Auditors
Ralph Tiffin
McLachlan+Tiffin
Chartered Accountants & Statutory Auditors
Clifton House
Craigard Road
Crieff
PH7 4BN

Bankers
Unity Trust Bank
9 Brindleyplace
Birmingham
B1 2HB

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne
NE3 4PL

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status and Governing Document

Positive Help is a charitable company limited by guarantee. It was incorporated on 1 October 1989 under a Memorandum of Association which set out its objectives 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 Trustees

Positive Help seeks to recruit and retain a Board of Trustees with a range of skills and expertise relevant to its ethos and objectives. The recruitment process is conducted in line with the Office of the Scottish Charity Regulator's (OSCR) guidelines for good practice.

New Trustees are provided with an induction pack containing the relevant governance and legislation documents, information on Positive Help, the responsibilities and duties of Trustees, and a copy of the most recent Trustees' report and financial statements. All Trustees are offered training to ensure an appropriate understanding of the charity, its services and the roles of staff and volunteers.

The appointment of a new Trustee is ratified at the first AGM following their appointment.

Organisational structure

The Board of Trustees sets the strategic aims of and priorities for Positive Help and meets bi-monthly to review the operation of the organisation.

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

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.

Wider network

Positive Help works in partnership with appropriate statutory and non-statutory agencies in the interest of clients.

The organisation keeps abreast of changes and developments at a local, national or international level that might influence its work, especially in relation to HIV/AIDS (HIV) and Hepatitis C (HCV).

Risk management

The Trustees aim to be aware of relevant risks and, with the support of staff, to implement appropriate risk control measures and activities. Risk identification, analysis and control activities are delegated to the staff group and implemented in line with Positive Help's Risk Management Policy. Volunteers also play an important part in this process.

The Board of Trustees retains overall responsibility for risk management of the organisation.

During the year the top risks to the charity were:

- ✓ Potential reduction in funding from the public and greater competition for funding from charitable trusts ;
- ✓ Potential changes in the local authority's contractual arrangements;
- ✓ Increased demand for Positive Help services; and,
- ✓ Recruitment and retention of volunteers.

The controls and mitigation that Positive Help implemented to manage these risks included:

- ✓ Robust financial planning and budgetary controls;
- ✓ Effective strategic business planning and monitoring;
- ✓ Completing a co-production exercise with our local authority funder, in line with the criteria for continued funding;
- ✓ Maintaining positive working relationships with commissioners from the wide range of charitable trust funders;
- ✓ Broadening our funding base;
- ✓ Improved performance monitoring and service evaluation to make the best use of resources and accommodate changing needs of service users; and,
- ✓ Increased efforts to recruit, train and support an appropriate number of volunteers.

Aims and Objectives ✓

Our Values ✓

Positive Help is a volunteer-dependent organisation. Our aims are to:

Promote the health and well-being of adults and children in Edinburgh and the Lothians, including their families, friends and carers, who are infected with, or affected by, HIV and/or Hepatitis C Virus (HCV); and

Enable service users to live independently in their own home and participate in their community.

People are at the centre of everything we do. In our work we always strive to uphold and promote the following values:

In furtherance of these aims, our objectives are:

- a) To deliver high quality, flexible, practical help and support to adults and children in Edinburgh and the Lothians living with HIV and/or HCV through four strands of service as follows:**
 - 1. A Supportive Transport Service for health care, social care and other needs.**
 - 2. Practical domestic assistance through the Home Support Service.**
 - 3. A Children And Young People's (C&YP) Befriending Service.**
 - 4. A Study Buddy Service for C&YP.**
- b) To maintain a sufficient pool of trained and supported volunteers to enable the organisation to deliver the range of services.**
- c) To respond to any other requests for practical help, as resources permit.**
- d) To work in partnership with other statutory and voluntary sector agencies in the interests of people with HIV and HCV.**

- ✓ **Treat everyone with equal dignity and respect.**
- ✓ **Recognise and respond to the changing circumstances in people's lives.**
- ✓ **Empower people to make informed choices and improve their wellbeing.**
- ✓ **Listen to people and involve them in shaping our services.**
- ✓ **Do all we can to protect vulnerable people from harassment and discrimination.**

“Positive Help believes children and adults affected by HIV and HCV should be able to live with dignity and the hope of a better future. To achieve this vision, the charity provides practical assistance to individuals and families in the Edinburgh area whose lives are affected by these diseases.”

ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Overview

Positive Help had a busy and fruitful year in 2015/16. In addition to some new faces joining the staff team and bringing with them a wealth of skills and experience, some of our key achievements included:

- ✓ Recruiting and training 40 new volunteers following four successful volunteer recruitment and induction programmes, and participating in the 'Volunteer Edinburgh' Recruitment Fair
- ✓ Introducing group outings/activities for the children and young people who use our Befriending and Study Buddies services/programmes
- ✓ Celebrating the organisation's 25th birthday with a ceilidh
- ✓ Proactively involving service users in the shaping and development of our services, using a variety of methods
- ✓ Securing funding from the Scottish Government's Children, Young People & Families Early Intervention Fund
- ✓ Actively engaging with the charity's major funders, hosting visits from the Church of Scotland's Moderator and The Henry Smith Charity
- ✓ Working towards the Investing in Volunteers award, which we are on track to receive in September 2016
- ✓ Being a finalist for the Quality in Care Hepatitis C awards 2015 for Best Patient Support Programme

Volunteers

We maintained a core group of 68 volunteers from diverse backgrounds over the course of the year.

In addition to retaining our regular volunteers and welcoming several new ones, we also hosted an office-based volunteer from Project Scotland who has been a great asset, supporting staff with the day-to-day running of the organisation.

Feedback received from volunteers who participated in one of the four induction training programmes we delivered during the year was very positive; they told us that the training programme was comprehensive and that it effectively equipped for their roles.

“I was really worrying about this appointment and it would have been so difficult to get a bus. *What would I do without you?* I'd be lost without you”.

– Supportive Transport service user

Home Support

Positive Help's Home Support service is designed to help those whose ill-health or reaction to medication results in them being unable to cope with day-to-day tasks such as cleaning, decluttering, gardening, DIY and grocery shopping.

1,341 requests for help were received this year. Over half of these requests were from service users who required help to access nutritious, healthy foods from larger supermarkets rather than relying on local convenience shops, whose selection is limited and often too expensive for our service users' budgets.

Our volunteers helped us to continue this much needed service during the year, and in total we provided 774 home support sessions – an increase of 71 sessions on the previous year.

“I couldn't believe the *difference* you made. In one session, I could use my kitchen again”

– Home Support service user

“The transport service provided to our patients is *invaluable* to their care – sometimes without it they may even not be able to start their treatment”

– Clinical nurse practitioner,
Edinburgh Royal Infirmary

Supportive Transport

The Supportive Transport service provides free lifts to those who would otherwise struggle to get around as a result of mobility issues, geographical isolation, or financial constraints. For some, it can be the difference between adhering to their vital treatment regimens or not, and being able to access support groups, benefit review meetings, or food banks.

Supportive Transport continues to be our busiest service and levels of service provision remained steady this year. Over the course of the year 3,922 lifts were delivered. Retention of our volunteer drivers allowed us to keep pace with the steady demand for the service which totalled 6,387 lift requests this year.

Children and Young People's (C&YP) Befriending Service

The Befriending Service offers free, fortnightly outings to C&YP affected by HIV and HCV. These C&YP often have caring roles for parents and siblings during times of ill health. Befriending outings give them a chance to enjoy everyday childhood experiences with a dedicated volunteer Befriender who is focussed on their well-being.

Outings are based on C&YP's needs and interests and have included everything from a picnic on the Beach to rock climbing. Our team of Befriending volunteers took C&YP on 252 outings over the year; an increase of 30 sessions on the previous year.

To enable better engagement with social workers, the charity has embraced Getting It Right For Every Child (GIRFEC) and use of the 'SHANARRI' indicators. This has allowed us to better demonstrate the areas where each C&YP is developing well and those where more support is needed.

“I am really glad that my son has a positive influence in the form of his *Befriender*, and that he is able to chat with him openly about some of the issues affecting him including his worries about my health”

– Mother of a befriended child

252

befriending outings provided to Children and Young People



Study Buddies Service

Study Buddies is the newest of Positive Help's four services, having been launched in 2013. C&YP are matched with a volunteer mentor, whose role is to support them with their school work or other academic pursuits. Sessions take place on a weekly basis, either in our dedicated Study Buddies room or at a local library or other community space. The service provides one-to-one support to C&YP who may be falling behind their peers at school as a result of caring for a parent/guardian with HIV or HCV, or coming from a household in which poverty, domestic abuse, and substance misuse play a part.

This year 518 Study Buddy sessions were delivered to C&YP – an increase of 19 sessions on the previous year.

Challenging Stigma

Positive Help was involved in a number of activities during 2015/16 that helped combat the stigma that, sadly, still surrounds blood-borne viruses such as HIV and HCV.

We held a Christmas gift-wrapping stall within the St James Shopping Centre in Edinburgh city centre on World AIDS Day, which allowed us to talk to shoppers about the organisation's work whilst we wrapped their Christmas presents in exchange for a small donation.

Our Volunteer Coordinator also delivered a training session on HIV-related stigma to other delegates as part of a trainer training programme she undertook in order to further improve the quality of training that the organisation can offer to its volunteers.

518

Study Buddy
sessions delivered
to Children and
Young People



“Matilda is getting really good feedback from her teacher. I think *she’s proud of herself* for getting stickers and stamps on homework she tried really hard at.”

– Study Buddies
mentor

FINANCIAL REVIEW

Positive Help continued to be funded through a Service Level Agreement with City of Edinburgh Council, financial support from the Scottish Government (Third Sector Early Intervention Fund) and 33 charitable trusts and foundations. Income generated from individual donations and small events totalled over £16,000 this year.

THANK-YOU

Positive Help is truly grateful to:

- ✓ All its funders and individual donors for their continued support and encouragement during the year;
- ✓ The staff and volunteers without whose efforts we could not deliver high quality services;
- ✓ The Trustees who generously give their time and experience for the benefit of the organisation;
- ✓ Service users and referrers who continue to express confidence in the organisation.

FUTURE PLANS AND DEVELOPMENTS

The fresh perspectives and energy of new team members has enabled Positive Help to review and strengthen systems that support service delivery. The input of service users has been essential to this process.

In 2016/17 we plan to:

- ✓ Increase levels of service provision wherever possible;
- ✓ Involve service users in the shaping of services;
- ✓ Build sustainability of services; and
- ✓ Increase the security and financial stability of the organisation.

Financial support from

33

charitable trusts and foundations

Volunteers devoted

6,091

hours to our service

Over

£16,000

raised from individual donations and small events

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.

Insofar as the Trustees are aware:

- ✓ There is no relevant audit information of which the charitable company's auditor is unaware; and
- ✓ All steps have been 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 9th November 2015 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
Chair of the Board of Trustees
28th November 2016

INDEPENDENT AUDITOR'S REPORT

We have audited the financial statements of Positive Help for the year ended 31 March 2016 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 the 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) (effective 1 January 2015).

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.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website. This description forms part of our auditor's report.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities and we have fulfilled our other ethical responsibilities in accordance with these requirements (note 15). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 2016, 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; or
- ✓ 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.



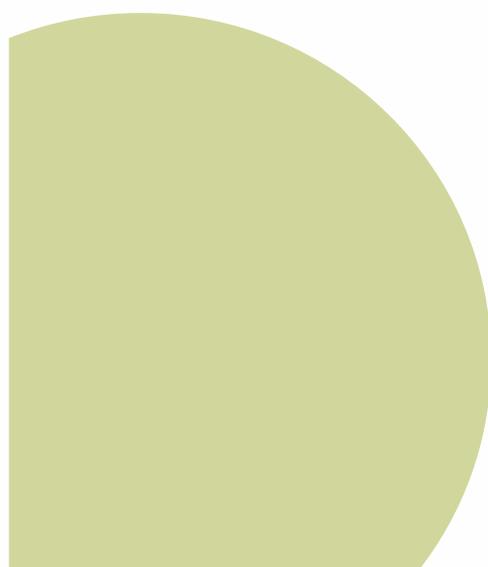
Ralph C Tiffin – Senior Statutory Auditor
McLachlan+Tiffin
Chartered Accountants and Statutory Auditors
Clifton House
Crieff PH7 4BN

28th November 2016

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2016

Incoming Resources

| | NOTES | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | 2015 £ |
|---|-------|----------------------------|--------------------------|---------------------|----------------|
| Incoming resources from generated funds | | | | | |
| Grants & donations | 2 | 17,035 | 212,455 | 229,491 | 236,343 |
| Sponsored events / collections | | | | 0 | 0 |
| Investment income- interest received | | 1,134 | 0 | 1,134 | 875 |
| Total income | | 18,170 | 212,455 | 230,625 | 237,218 |
| Expenditure on: | | | | | |
| Raising funds | 3 | 0 | 12,547 | 12,547 | 9,126 |
| Charitable activities | 4/5 | 10,055 | 201,487 | 211,542 | 204,268 |
| Total expenditure | | 10,055 | 214,034 | 224,089 | 213,395 |
| Net income/expenditure and net movement in funds | | | | | |
| | | 8,155 | (1,579) | 6,536 | 23,823 |
| Transfer between funds | | | | | |
| | | 0 | 0 | | |
| Reconciliation of funds | | | | | |
| Total funds brought forward 1 April 2015 | | 51,223 | 24,013 | 75,236 | 51,413 |
| Total funds carried forward 31 March 2016 | | 59,338 | 22,434 | 81,772 | 75,236 |

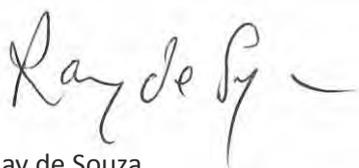


BALANCE SHEET AS AT 31 MARCH 2016

| | NOTES | Unrestricted Funds £ | Restricted Funds £ | Total £ | 2016 £ | Total £ | 2015 £ |
|---|-------|-------------------------|-----------------------|------------|---------------|------------|---------------|
| Fixed Assets | | | | | | | |
| Tangible assets | | 0 | 0 | 0 | 0 | | 0 |
| Current Assets | | | | | | | |
| Cash/bank balances | 8 | 60,638 | 52,097 | 112,735 | | 125,747 | |
| | | | | 112,735 | | 125,747 | |
| Creditors: amounts falling due within one year | 9 | (1,300) | (29,663) | (30,963) | | (50,511) | |
| Net Current Assets/ (liabilities) | | | | | 81,772 | | 75,236 |
| Net Assets | | | | | 81,772 | | 75,236 |
| The funds of the charity | | | | | | | |
| Restricted income funds | 10/11 | | | | 22,434 | | 24,013 |
| Unrestricted income funds | | | | | 59,338 | | 51,223 |
| Total charity funds | 11 | | | | 81,772 | | 75,236 |

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.

The financial statements were approved by the Board on 28 November 2016 and were signed on its behalf by:



Ray de Souza
Chair of the Board of Trustees
28th November 2016

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Help meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102. They have concluded that no restatement of comparative items was required.

Incoming Resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. 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 with the exception of computer equipment which reduced each year by 33.3% in a 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;

Unless staff can be directly apportioned to one category, staff costs are apportioned to Charitable Activities.

10% of the Manager's salary is apportioned to Governance.

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

2 Donations and Grants

Grants - The City of Edinburgh Council

Donations and gifts from Trusts

| | 2016 Unrestricted £ | 2016 Restricted £ | 2015 Unrestricted £ | 2015 Restricted £ |
|--|---------------------------|-------------------------|---------------------------|-------------------------|
| Grants - The City of Edinburgh Council | | 39,801 | | 32,574 |
| Donations and gifts from Trusts | | | | |
| Courant Fund For Children | | 300 | 300 | |
| Church Of Scotland | | 4,000 | | 3,000 |
| The Robertson Trust | | 10,000 | | 10,000 |
| MAC AIDS | | 25,000 | | 25,000 |
| The Souter Charitable Trust | | | | 5,000 |
| Henry Smith Charity | | 25,300 | | 25,300 |
| Ponton House Trustees | | | | 2,000 |
| The JTH Charitable Trust | 500 | | 250 | |
| Children in Need | | 27,837 | | 15,874 |
| Volant Charitable Trust (Foundation Scotland) | | 10,000 | | 10,000 |
| Baillie Gifford & Co | | | 15,049 | |
| Gilead Sciences Ltd | | | | 3,000 |
| Mugdock Children's Trust | | 500 | | 500 |
| RS Macdonald Charitable Trust | | | | 15,213 |
| Miss M E Swinton Paterson's Charitable Trust | | | 1,000 | |
| Lloyds TSB Foundation For Scotland | | 4,000 | | 4,000 |
| Sir James Miller Edinburgh Trust | 250 | | 250 | |
| Nancie Massey Charitable Trust | | 2,000 | | 0 |
| Dr. Guthrie's Association | | | | 2,000 |
| Albert Hunt Charitable Trust | 1,000 | | | |
| Moffat Charitable Trust | | 2,000 | | 2,000 |
| The Russell Trust | | 2,000 | | 0 |
| The Inchrye Trust | 500 | | | 0 |
| Christina Mary Hendrie Trust | | | | 6,150 |
| Big Fund/Third Sector Early Intervention Fund | | 25,317 | | 31,909 |
| Erskine Cunningham Hill Trust, Edinburgh | | 1,000 | | |
| J K Young Endowment Fund | | 1,000 | | |
| Widowers' Children's Home Trust | | 5,000 | | 3,000 |
| Gordon Fraser Charitable Trust | | 1,500 | | 700 |
| John Watson's Trust | | 1,000 | | 1,000 |
| Truemark Trust | | 3,000 | | |
| The Maple Trust | | 4,000 | | |
| Schroder Charity Trust | 1,500 | | | |
| The Appletree Trust | | 2,500 | | |
| Gartmhor Trust (Foundation Scotland) | | 2,000 | | |
| Gateway Exchange Revenue Trust (Foundation Scotland) | 2,000 | | | |
| Cash for Kids | | 5,000 | | |
| First State Investments | | 5,600 | | |
| Sales | 19 | | | |
| Just Giving | 2,402 | | 1,304 | |
| Events | 1,840 | | 0 | |
| Rebates | 1,246 | | 39 | |
| Miscellaneous Donations | 7,778 | | 6,677 | |
| The Pleasance Trust | | 800 | 0 | |
| Bank Of Scotland Foundation | | | | 10,754 |
| The Stafford Trust | | | | 2,500 |
| | 17,035 | 212,455 | 24,869 | 211,474 |
| 2016 Total | | 229,491 | 2015 Total | 236,343 |

3 Raising funds

| | 2016 Unrestricted £ | 2016 Restricted £ | 2015 Unrestricted £ | 2015 Restricted £ |
|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|
| Salaries | 0 | 11,659 | 0 | 8,656 |
| Fundraising Expenses | 0 | 888 | 0 | 470 |
| Total Fundraising Costs | 0 | 12,547 | 0 | 9,126 |
| | 2016 Total | 12,547 | 2015 Total | 9,126 |

4 Charitable activities

| | | | | |
|--------------------------------|-------------------|----------------|-------------------|----------------|
| Salaries | 3,860 | 113,052 | 6,158 | 94,932 |
| Rent | 0 | 14,036 | 0 | 13,871 |
| Water | 0 | 1,625 | 0 | 1,973 |
| Insurance | 0 | 1,335 | 0 | 1,312 |
| Heat and Light | 0 | 1,339 | 0 | 2,252 |
| Telephone & Internet | 0 | 2,774 | 0 | 3,338 |
| Stationery | 0 | 1,380 | 0 | 969 |
| Office Equipment | 0 | 2,955 | 0 | 2,918 |
| Marketing & Public Relations | 0 | 1,365 | 0 | 1,216 |
| Postage | 0 | 478 | 0 | 439 |
| Sundries | 0 | 933 | 0 | 1,075 |
| Office & window cleaning | 43 | 1,396 | 0 | 1,427 |
| Repairs & Maintenance | 0 | 3,329 | 0 | 3,305 |
| Subs & Pubs | 0 | 1,799 | 0 | 1,342 |
| Payroll | 0 | 492 | 0 | 432 |
| Consultancy | 0 | 80 | 0 | 0 |
| Staff Travel | 0 | 173 | 0 | 151 |
| Legal Costs & Fees | 0 | 51 | 0 | 109 |
| Befriending Expenses | 286 | 8,518 | 0 | 9,059 |
| Transport Expenses | 0 | 7,936 | 0 | 10,500 |
| Transport Costs | 0 | 11,777 | 101 | 8,802 |
| Home Support Expenses | 0 | 4,915 | 0 | 4,283 |
| Homework Club Expenses | 0 | 9,611 | 0 | 9,362 |
| Staff Training | 412 | 1,000 | 0 | 1,233 |
| Recruitment | 150 | 400 | 0 | 1,086 |
| Induction & Training Programme | 76 | 8,496 | 0 | 8,990 |
| Office Support Expenses | 15 | 141 | 0 | 69 |
| Office provisions | 0 | 0 | 0 | 0 |
| Bank charges | 0 | 103 | 69 | 0 |
| Depreciation | 0 | 0 | 0 | 0 |
| | 4,844 | 201,487 | 6,328 | 184,445 |
| | 2016 Total | 206,331 | 2015 Total | 190,773 |

5 Governance costs

| | 2016 Unrestricted £ | 2016 Restricted £ | 2015 Unrestricted £ | 2015 Restricted £ |
|------------------------|---------------------------|-------------------------|---------------------------|-------------------------|
| Salaries | 2,599 | | | 9,132 |
| National Insurance | 883 | | | 2,336 |
| Pensions | 179 | | | 547 |
| Auditor's Remuneration | 1,550 | | | 1,300 |
| | 5,211 | 0 | 0 | 13,495 |

6 Staff costs

| | 2016 £ | 2015 £ |
|-----------------------|-----------|-----------|
| Gross Salaries | | |
| Employers' NI | 101,174 | 93,112 |
| Pension Contributions | 24,231 | 23,355 |
| | 6,828 | 5,474 |
| | 132,234 | 121,942 |

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

The charity considers its key management personnel to be Matthew Gilbert-Straw. The total employment benefits, including employer pension contributions, of the key management personnel were £27,785 (2015 – £25,498).

7 Tangible Fixed Assets

| | Audio Visual £ |
|---|-------------------|
| Cost | |
| at 31 March 2015 | 2,890 |
| Additions | 0 |
| Disposals | 0 |
| at 31 March 2016 | 2,890 |
| Depreciation | |
| at 31 March 2015 | 2,890 |
| Disposals | 0 |
| Charge for period | 0 |
| at 31 March 2016 | 2,890 |
| Net book amount at 31 March 2015 | 0 |
| Net book amount at 31 March 2016 | 0 |

8 Cash at bank and in hand

| | 2016 £ | 2015 £ |
|-----------------|-----------|-----------|
| Current Account | 40,397 | 54,857 |
| Virgin Savings | 72,012 | 70,878 |
| Cash | 326 | 12 |
| | 112,735 | 125,747 |

9 Creditors: amounts falling due within one year

| | 2016 Unrestricted £ | 2016 Restricted £ | 2015 Unrestricted £ | 2015 Restricted £ |
|------------------------|---------------------------|-------------------------|---------------------------|-------------------------|
| Deferred Income | 0 | 24,973 | 0 | 44,800 |
| Creditors and Accruals | 1,300 | 4,690 | 0 | 5,711 |
| | 1,300 | 29,663 | 0 | 50,511 |

10 Restricted Funds

| | Opening Balance 01-Apr-15 £ | Income £ | Expenditure £ | Balance 31-Mar-16 £ |
|--|-----------------------------------|----------------|------------------|---------------------------|
| City of Edinburgh Council | 140 | 39,801 | 36,138 | 3,803 |
| Courant Fund For Children | 0 | 300 | 300 | 0 |
| Church Of Scotland | 1,250 | 4,000 | 5,250 | 0 |
| The Robertson Trust | 0 | 10,000 | 10,000 | 0 |
| MAC AIDS | 1,250 | 25,000 | 26,250 | 0 |
| Henry Smith Charity | 10,649 | 25,300 | 27,070 | 8,879 |
| Children in Need | 0 | 27,837 | 20,087 | 7,750 |
| Volant Charitable Trust (Foundation Scotland) | 0 | 10,000 | 10,000 | 0 |
| Mugdock Children's Trust | 500 | 500 | 1,000 | 0 |
| RS Macdonald Charitable Trust | 4,974 | 0 | 4,974 | 0 |
| Lloyds TSB Foundation For Scotland | 0 | 4,000 | 4,000 | 0 |
| Nancie Massey Charitable Trust | 0 | 2,000 | 2,000 | 0 |
| Dr. Guthrie's Association | 2,000 | 0 | 2,000 | 0 |
| Moffat Charitable Trust | 0 | 2,000 | 2,000 | 0 |
| The Russell Trust | 0 | 2,000 | 2,000 | 0 |
| Christina Mary Hendrie Trust | 3,250 | 0 | 3,249 | 1 |
| Big Fund/Third Sector Early Intervention | 0 | 25,317 | 25,317 | 0 |
| Erskine Cunningham Hill Trust, Edinburgh | 0 | 1,000 | 1,000 | 0 |
| J K Young Endowment Fund | 0 | 1,000 | 1,000 | 0 |
| Widowers' Children's Home Trust | 0 | 5,000 | 5,000 | 0 |
| Gordon Fraser Charitable Trust | 0 | 1,500 | 1,500 | 0 |
| John Watson's Trust | 0 | 1,000 | 1,000 | 0 |
| Truemark Trust | 0 | 3,000 | 1,000 | 2,000 |
| The Maple Trust | 0 | 4,000 | 4,000 | 0 |
| The Appletree Trust | 0 | 2,500 | 2,500 | 0 |
| Gartmhor Trust (Foundation Scotland) | 0 | 2,000 | 2,000 | 0 |
| Gateway Exchange Revenue Trust (Foundation Scotland) | 0 | 2,000 | 2,000 | 0 |
| Cash for Kids | 0 | 5,000 | 5,000 | 0 |
| First State Investments | 0 | 5,600 | 5,600 | 0 |
| The Pleasance Trust | 0 | 800 | 800 | 0 |
| Total restricted fund movements | 24,013 | 212,455 | 214,035 | 22,434 |
| Unrestricted fund movements | 51,223 | 18,170 | 10,055 | 59,338 |

11 Net Assets – analysis between funds

| | 2016 £ | 2016 £ | 2015 £ | 2015 £ |
|---------------------------------------|-----------|---------------|-----------|---------------|
| Unrestricted | | | | |
| Tangible fixed assets | | | | |
| Cash/bank balances | 60,638 | | 24,013 | |
| Creditors falling due within one year | (1,300) | | 0 | |
| | | 59,338 | | 24,013 |
| | | 59,338 | | 24,013 |
| Restricted | | | | |
| Cash/bank balances | 52,097 | | 101,734 | |
| Deferred income | (24,973) | | (44,800) | |
| Creditors falling due within one year | (4,690) | | (5,711) | |
| | | 22,434 | | 51,223 |
| Total net assets | | 81,772 | | 75,236 |

12 Contingent Liabilities and Capital Commitments

The company participates in a multi-employer scheme operated by The Pension Trust which provides benefits to some 1,300 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2014. This valuation showed assets of £793m, liabilities of £970m and a deficit of £177m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme.

Positive Help's present value of the necessary provision has been estimated as follows: £15,844 (£10,783 in 2015)

13 Operating Lease Commitments

The following operating lease payments are committed to be paid:

| | | |
|------------------------------|--------|--------|
| within one year | 12,460 | 12,460 |
| expiring within 2 to 3 years | 24,920 | 24,920 |

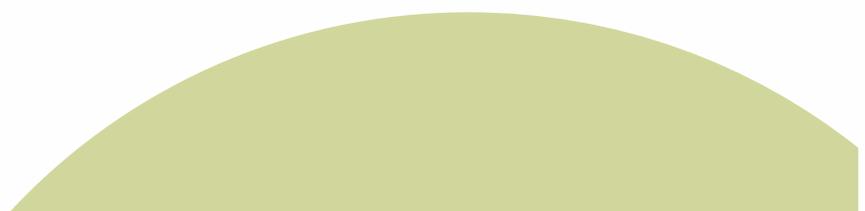
| | 2016 £ | 2015 £ |
|------------------------------|-----------|-----------|
| within one year | 12,460 | 12,460 |
| expiring within 2 to 3 years | 24,920 | 24,920 |

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.



1,281

hours of Home Support to maintain independent living

3,922

supportive lifts provided

39

Children and Young People received support

4

Practical services; Home Support, Befriending, Supportive Transport and Study Buddies.

27

years service

220

people received practical help through our services this year

“Receiving Home Support was a big thing for me; I had let things build up without realising how bad it was; it was a wakeup call and everything came together at the right time. The service was about more than the help they provided though; the volunteers gave me the company I needed at the time”

– David, a Home Support service user

“The Supportive Transport service is an invaluable asset for many patients, especially in relation to facilitating attendance at hospital appointments. People I refer are usually isolated, suffering from mental health issues that impede travel (including agoraphobia and associated anxiety) and generally struggle to attend important medical, nursing and investigative appointments as part of their ongoing care needs. Without the provision of transport many of them would not be able to attend thus compromising their physical and psychological health and well-being.

The service also facilitates social inclusion by providing support to attend groups and this is particularly relevant if people are depressed and isolated.”

**– Jayne Churchill, BBV Mental Health Nurse,
Western General Hospital**

positi✓ve help