

THE RIVER HOUSE TRUST
FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021
COMPANY NO 3248808
REGISTERED CHARITY NUMBER 1059696

**THE RIVER HOUSE TRUST
(Company Number 3248808)**

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YEAR ENDED 30 SEPTEMBER 2021**

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THE RIVER HOUSE TRUST
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CORPORATE INFORMATION
YEAR ENDED 30 SEPTEMBER 2021

BOARD OF DIRECTORS/TRUSTEES

Sheena Basnayake (retired June 2021)

Jeremy Booth

Pepe Catalan

Meg Dillon (joined January 2021)

Ian Govendir

Mark Nelson

Dean Nicholson

Michael Rayment

Chris Rogers

COMPANY SECRETARY

Chris Woolls

REGISTERED OFFICE

2nd floor, 289 Green Lanes

London

N13 4XS

INDEPENDENT EXAMINERS

Hetherington and Company

Chartered Certified Accountants

2nd floor, 289 Green Lanes

London N13 4XS

BANKERS

National Westminster Bank Plc

143 High Street

Bromley

Kent BR1 1JH

**THE RIVER HOUSE TRUST
(Company Number 3248808)**

**TRUSTEES' REPORT
YEAR ENDED 30 SEPTEMBER 2021**

The Trustees, who are also Directors of the Trust for the purposes of the Companies Act, present their report and the unaudited financial statements for the year ended 30 September 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number: 1059696

Company Number: 3248808

Principal Office: Furnivall Gardens, off Rutland Grove, London W6 9DJ

Directors and Trustees

The Directors of the Charitable Company (The Charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees.

The Trustees who served during the year were as stated on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The River House Trust was incorporated on 12 September 1996 as a company limited by guarantee, not having share capital. The Company is registered as a Charitable Trust and is governed by its Memorandum and Articles of Association. River House merged with Cara Trust in June 2018.

Appointment of Trustees

New Trustees are appointed by the members of the Board. The provision of support services for people with HIV has, perhaps, become both more specialised in some places and generic in others. As a consequence, we increasingly look beyond the sector to recruit new Board members. Prospective candidates are identified for their requisite expertise and skills. An introduction process is undertaken leading to Board approval.

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Trustee induction and training

New Trustees are inducted by the Chair of the Board, existing Board members and the director. Once appointed, new Trustees are provided with a brief history of the Charity, the Charity's governing documents, copies of prior year accounts and minutes of Trustee meetings from the previous twelve months.

Organisation

The Trust is overseen by the Board of Trustees. Day-to-day management is delegated to the director. At times, the Chair and two other Trustees can act as an Executive Group for special projects between Board meetings. The Executive Group reports to the Board of Trustees.

Risk management

The Trustees have identified the major risks, both financial and operational, to which the Charity is exposed. The Trustees have regularly monitored the situation and have put in place plans to mitigate those risks.

The Trustees regularly review and monitor operational policies for improvements.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The principal object of the Charity is to relieve sickness amongst people who are living with HIV.

The Charity aims to achieve its main objective by the provision of a safe and welcoming environment in which individuals with HIV can access appropriate care and support from multi-disciplinary working partnerships.

In doing so, the Trustees, in exercising their duties and powers have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charity Commission including Public Benefit guidance.

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ACHIEVEMENTS AND PERFORMANCE

In 2020-21 we maintained our focus on improving the lives of our members, people with HIV. Our Aims have been all about:

- + Improving health and well-being;
- + Helping to overcome the impact of loneliness and/or isolation;
- + Reducing the impact of poverty;
- + Combating HIV related stigma and discrimination.

Our services are geared towards supporting one or more of these Aims.

Staff Team in this period has been:

Precious Kildare	-	Homeshare Manager / Social worker
Guillermo Llorca	-	Psychotherapist (left June 2021)
Fiona Reid	-	Social worker
Nana Sarpong	-	Chef
Raj Satra	-	Lead Caseworker
Elijah Whanya	-	Student social worker
Chris Woolls	-	Director

The impact of COVID-19

Obviously, COVID-19 has had a huge impact during this and the previous year. Rather than spread narrative about the impact of COVID across two annual reports we have produced a separate version about this. Please see our special report on COVID's impact on our services and members – available on our website.

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Given the impact of COVID-19 we've had another busy year at River House. We've analysed the 228 individuals we provided a service to by different variables below, to give you a better sense of our members, beyond their common HIV status.

Gender	2020-21	Hammersmith & Fulham residents
Female	61	15 (21%)
Male	167	56 (79%)
Total	228	71

Age	2020-21	Hammersmith & Fulham residents
≤ 30	2	1 (1%)
31-40	13	3 (4%)
41-50	40	12 (17%)
51-60	111	35 (49%)
61-70	49	15 (21%)
71-80	11	5 (7%)
81+	2	0
Total	228	71

Ethnicity	2020-21	Hammersmith & Fulham residents
All Asian	7	3 (4%)
Black African	62	13 (18%)
Black Caribbean	12	3 (4%)
Black Other	1	
Dual Heritage	9	3 (4%)
Other	7	5 (7%)
White British	87	26 (37%)
White Other	43	18 (25%)
Not recorded *		
Total	228	71

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<u>Sexuality</u>	2020-21	Hammersmith & Fulham residents
Bisexual	5	2 (2%)
Gay men	117	47 (39%)
Heterosexual	75	20 (17%)
Rather not Say	6	2 (2%)
Not recorded *	25	49 (41%)
Total	228	120

Boroughs of residence

During this year we provided services to members resident in 29 boroughs – both within London and beyond. Main boroughs being: Hammersmith & Fulham, Ealing, Wandsworth, Kensington & Chelsea and Westminster.

<u>Sample of services used</u>	2020-21	Hammersmith & Fulham residents
50+ social programme	37	18 (25% used)
Food-bank	71	28 (39% used)
Peer-lunch group	103	37(52% used)
Women's peer-support	18	7 (9% used)
Hiking Group	23	

Our casework and what it delivers for members.

Our staff team of caseworkers and social workers provides one-to-one advice, advocacy and casework for our members, mostly on **welfare benefits** and housing related issues. Increasingly the team's time is taken up with appeals related to Employment Support Allowance (ESA) or Personal Independence Payments, the majority of which are successful.

Through COVID this has continued – meeting our members in our garden and then providing a socially distanced service to those without online access.

Caseworkers also work on **Hardship Grants** for our poorest members. Successful applications for £4576 (an increase of 14% on the previous year) were made to Charitable Trusts, Foundations and Local Authorities for grants for essential items such as cookers, fridges, personal living expenses, clothing etc.

Thanks to Eaton Fund, Family Holiday Association, Fund for Human Need, Heinz, Anna & Carol Kroch Foundation (and especially Beena Astle), Mary Minet Trust, Society for the Relief of Distress, South London Relief in Sickness Fund, Straitened Circumstances Fund, Wandsworth Oasis hardship fund

We also managed a small Hardship Fund, supported by London Catalyst. During the year we distributed 27 small grants to our members in need.

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Our **housing** related work often involves trying to help some of our most vulnerable members maintain their tenancies in difficult circumstances. Issues facing some of our members can include mental health problems, drug and alcohol addiction, isolation, HIV stigma and hoarding, all of which can make maintaining a tenancy very tenuous.

Partnership working remained a priority during the year. This has facilitated the expansion of our services whilst continuing to increase our visibility across the social care, voluntary and educational sectors. We've worked with a number of other groups, providers and agencies during the year to provide services for our members. We would like to acknowledge the valuable input of:

Chelsea & Westminster Hospital (Kobler and Hammersmith Broadway clinics) – maintaining good working relationships with HIV clinicians has greatly benefited our members.

Citizens Advice Hammersmith & Fulham - a key agency to refer people to.

East London University – with whom we collaborated on a research programme involving people with HIV.

Homeshare UK – for providing expertise, knowledge and support on developing Homeshare services.

SASH partnership - who provided weekly support services at our venue.

University of West London – which provides student social workers for placement experience.

Our **Nutrition focused services** were enhanced a great deal through partnership working:

+ Our **Foodbank** – which supports the very poorest people with HIV in London – is made possible by relationships with our wonderful delivery partner **City Harvest**, which also prevents valuable food products from being wasted and sent to landfill.

+ Our **peer-lunch programmes** benefit massively from our relationship with another food delivery partner, the **Felix Project**, who deliver high-quality produce direct to our kitchen every week, enabling us to provide a nutritionally balanced three-course meal every day for some of our older and more isolated members.

+ We're also a referral partner for Hammersmith & Fulham and other local Foodbanks.

Given that many of our service users experience quite profound social isolation, we see social connection and social activities as important aspects of our service provision. During the past year we expanded on our **volunteer led social events**, particularly for members aged 50 and over. Big thanks are due to the British Museum, Historic Royal Palaces, and Kew Gardens for offering our members free access to some great shows!

Our **Psychotherapy** programme delivered Counselling, Neuro-Linguistic Programming and Psycho-sexual Therapy in this year.

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Volunteers, and particularly **peer-volunteers**, have played an increasingly important role this year, meaning we've provided many more services than we'd be able to do without them. Roles have included 50+ group leaders, Cooks, Community Rep., Food-bank supervisors, Gardeners, Kitchen Assistants, Receptionists, Therapists and Trustees. Big thanks to all of them and to all the informal volunteers who help around our centre.

Strategic considerations for River House continue to focus on the development of services that support an ageing client group with emerging welfare, clinical and psychosocial needs. We have developed our peer programmes, and we will continue to do so in coming years, to provide a comprehensive support system for our older clients to help them to deal with the challenges that

lie ahead. In the short-term we have focused on providing services as safely as possible during COVID-19, with an emphasis on resuming face-to-face provision as soon as allowed to.

Many individuals, Trusts and Foundations generously provided grants and donations which have enabled us to provide a range of services and/or goods for our service users. We would like to take this opportunity to thank these individuals as well as:

Amazon Smile
Arnold Clark Fund
City Bridge Trust
Co-op Community Fund
Disability Rights UK Tackling Inequality Fund
Gilead Sciences
Edward Gostling Foundation
Chris Graham-Bell Charity
Independent Age
Local Giving Fund
London Catalyst Fund
London Community Response Fund (waves 3 & 5)
MAC AIDS Fund
Mason Le Page Charity
PayPal Giving Fund
TFL Walking & Cycling grants
United in Hammersmith & Fulham
Wandsworth Oasis

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TRUSTEES' REPORT
YEAR ENDED 30 SEPTEMBER 2021

FINANCIAL REVIEW

The results for the period are set out on page 12.

For the period under review overall income generated totalled £233,759 (2020: £391,537). Included within the previous accounting period total was an unrestricted legacy of £44,676 received from a former user of The Cara Trust.

The main source of income in the period again derived from charitable institutions and individuals. The amount received in the period totalled £186,630 of which £61,475 (2020: £190,382) related to general funds with the balance £124,885 relating to restricted funds (2020: £158,688). Other revenues generated predominately through lunches served, social placement fees and hiring of rooms totalled £6,607 (2020: £22,362). The charity also received £40,511 (2020: £19,981) via the Job Retention Scheme due to Covid-19 and bank interest of £11.

Expenditure for the year totalled £213,131 (2020: £338,718) of which £101,905 (2019: £217,548) related to general funds and £111,226 (2020: £121,170) to restricted funds.

For the period under review the charity generated a net surplus of £7,444 on general funds, including revaluation investment gains of £475 (2020: surplus £16,459). Restricted funds revealed a surplus of £13,659 for the period and this relates funds not fully expended at the period end date.

As at the period end date, general funds stood at £65,577 and restricted funds stood at £76,629.

As a consequence of the Covid-19 pandemic, the trustees have continued to take steps to generate new income streams and to control the charity's outgoings. The trustees are confident, based on actions taken and to the best of their knowledge and belief, that the Charity is able to continue as a going concern.

Reserve policy

In order for the Charity to meet its stated aims and objectives, it continues to be dependent upon grant making Trusts and Foundations, as well as individual donations and fund-raising activities. Revenues generated dictate the amounts that can be applied by the River House for its charitable purposes.

Historically, the Trustees have considered it appropriate to carry forward a sufficient level of reserves, general or specifically designated, to cater for reductions and or delays in receiving grants in order to meet its immediate needs and also to ensure the short-term liquidity and long-term financial stability of the Charity. We currently aim to hold 3-6 months working capital as unrestricted reserves.

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YEAR ENDED 30 SEPTEMBER 2021**

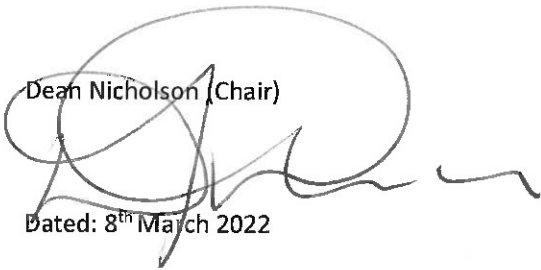
SMALL COMPANY EXEMPTION

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

The attached financial statements comply with relevant legislation and with the charitable company's governing document.

By Order of the Board

Dean Nicholson (Chair)



Dated: 8th March 2022

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF
THE RIVER HOUSE TRUST**

I report on the financial statements of The River House Trust for the year ended 30 September 2021, which are set out on pages 12 to 22.

Responsibilities and basis of report

As the charity trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the *Charities Act 2011* ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



M Koureas FCCA
For and on behalf of Hetherington & Co
Chartered Certified Accountants
Second Floor, 289 Green Lanes,
Palmer's Green,
London N13 4XS

Dated: 8th March 2022

THE RIVER HOUSE TRUST
(Company Number 3248808)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure)
YEAR ENDED 30 SEPTEMBER 2021

	Note	General Fund £	Restricted Funds £	Total 2021 £	Period 1/4/2019 to 30/09/2020 £
Income:					
Donations and legacies	2	61,745	124,885	186,630	349,070
Other trading activities	3	6,607		6,607	22,362
Other income	4	40,511		40,511	19,981
Investment income	4.1	11	-	11	124
Total income		<u>108,874</u>	<u>124,885</u>	<u>233,759</u>	<u>391,537</u>
Expenditure:					
Cost of raising Funds	6	4,087	-	4,087	12,251
Expenditure on charitable activities:	7	97,818	111,226	209,044	326,467
Total expenditure		<u>101,905</u>	<u>111,226</u>	<u>213,131</u>	<u>338,718</u>
Net income/(expenditure) for the year before gains/(losses) on investments					
	8	6,969	13,659	20,628	52,819
Net gains/(losses) on investments		<u>475</u>	<u>-</u>	<u>475</u>	<u>1,160</u>
		7,444	13,659	21,103	53,979
Transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds for the year		7,444	13,659	21,103	53,979
Reconciliation of Funds					
Total funds brought forward		58,133	62,970	121,103	67,124
Total funds carried forward		<u>£ 65,577</u>	<u>£ 76,629</u>	<u>£ 142,206</u>	<u>£ 121,103</u>

The notes form part of these financial statements.

THE RIVER HOUSE TRUST
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BALANCE SHEET
AS AT 30TH SEPTEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	10	1,118	4,666
Investments	10.1	5,688	5,213
		<u>6,806</u>	<u>9,879</u>
CURRENT ASSETS			
Debtors	11	11,056	46,379
Cash at bank and in hand		<u>144,903</u>	<u>107,440</u>
		155,959	153,819
CREDITORS - amounts falling due within one year	12	<u>(20,559)</u>	<u>(42,595)</u>
NET CURRENT ASSETS		135,400	111,224
NET ASSETS		<u>£ 142,206</u>	<u>£ 121,103</u>
RESERVES			
General funds	14	65,577	58,133
Restricted funds	15	<u>76,629</u>	<u>62,970</u>
		<u>£ 142,206</u>	<u>£ 121,103</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved on behalf of the Board of Trustees on 8th March 2022 by:-


.....
Dean Nicholson (Chair)

The notes form part of these financial statements.

THE RIVER HOUSE TRUST
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES- Continued

1.3 Donated services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

Catering receipts represent amount received by the Charity from users to whom they provide subsidised meals.

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1.6 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

- Cost of raising funds are those costs incurred in attracting voluntary income.
- Expenditure on charitable activities includes all direct costs incurred to further the purpose of the charity. together with associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.7 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure of charitable activities and the bases on which the support have been allocated are set out in note 5.

1.8 Tangible fixed assets

All tangible fixed asset expenditure is capitalised at cost. Provision is made for depreciation on all tangible fixed assets, at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life as follows:

Fixtures, fittings and equipment	- 33.33% straight line
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1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

THE RIVER HOUSE TRUST
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements were as follows:

1.1 Basis of Accounting

The financial statements have been prepared in accordance with the 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 1st January 2015) the Companies Act 2006, The Charities Act 2011 and applicable regulations.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Charity meets the definition of a public benefit entity. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The Trustees have assessed whether the use of the going concern basis of accounting is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. As explained in the Trustees' Report, the Trustees have taken steps to mitigate risk and in particular, the trustees have considered the charity's forecasts and projections

The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the Trustees have concluded that there a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.2 Income

Income is recognised when the charity has entitlement to the funds, any conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured and is not deferred.

Grants represent core funding by local authorities in order for the Charity to provide a range of agreed specified services for users in accordance with its stated objects. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the Charity has unconditional entitlement

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

1. ACCOUNTING POLICIES- Continued

For Legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made, or when a distribution is received from the estate. Receipt of a legacy in whole or in part is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate and the criteria for income recognition have not been met, then the legacy is treated as a contingent

1.10 Realised gains and losses

All gains or losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between the sale proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between their fair value at the end of the year and their carrying value. Realised gains and losses are combined in the Statement of Financial Activities.

1.11 Fixed Asset Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing stock market price. The Statement of Financial Activities include the net gains and losses arising on the revaluation and disposals throughout the year.

1.12 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.14 Leases

Rentals paid under operating leases are charged in the statement of financial activities in the year to which they relate.

1.15 Pensions

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged in the statement of financial activities.

2. INCOME FROM DONATIONS AND GRANTS

	General Funds £	Restricted Funds £	Total 2021 £	Period 1/4/2019 to 30/09/2020 £
Donations from individuals, companies and other charitable institutions	61,745	124,885	186,630	304,394
Legacy	-	-	-	44,676
	<u>61,745</u>	<u>124,885</u>	<u>186,630</u>	<u>349,070</u>

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 SEPTEMBER 2021

3. INCOME FROM OTHER TRADING ACTIVITIES

	Period	
	Total	1/4/2019 to
	2021	30/09/2020
	£	£
Social work placement fees	1,400	3,800
Catering receipts	5,067	16,886
Hire of hall	140	1,676
	<u>6,607</u>	<u>22,362</u>

4. OTHER INCOME

	Period	
	Total	1/4/2019 to
	2021	30/09/2020
	£	£
Furlough grant	40,511	19,981

4.1 INVESTMENT INCOME

	Period	
	Total	1/4/2019 to
	2021	30/09/2020
	£	£
UK Bank interest	11	124
	<u>11</u>	<u>124</u>

5. ALLOCATION OF SUPPORT AND GOVERNANCE COSTS

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	Basis of allocation	General	Governance	Total	Period	
		Support	Costs		2021	1/4/2019 to
		Costs	Costs	2021	30/09/2020	£
		£	£	£		£
General office expenses	Usage	45,404		45,404		88,769
Independent Examiners' fee	Governance	-	5,640	5,640		4,440
Legal & professional fees	Usage	-	-	-		136
Human resources	Staff time	46,337	-	46,337		76,539
		<u>91,741</u>	<u>5,640</u>	<u>97,381</u>		<u>169,884</u>

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6. COST OF RAISING FUNDS

	General Funds £	Total 2021 £	Period 1/4/2019 to 30/09/2021 £
Directly attributed staff costs	-	-	-
Other directly attributed costs	778	778	6,142
Attributed support costs	3,309	3,309	6,109
	<u>4,087</u>	<u>4,087</u>	<u>12,251</u>

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Peer Support £	Holistic £	Advisory £	Foodbank £	Total 2021	Period 1/4/2019 to 30/09/2021 £
<i>Directly attributed costs</i>						
Directly attributed staff costs	56,214	2,024	16,492	21,330	96,060	129,298
Other directly attributed costs	6,537	5,836	100	6,439	18,912	33,394
<i>Support and Governance costs</i>	28,222	9,407	9,407	47,036	94,072	163,775
	<u>90,973</u>	<u>17,267</u>	<u>25,999</u>	<u>74,805</u>	<u>209,044</u>	<u>326,467</u>

For the year ended 30th September 2021 charitable expenditure was £209,044 (2020: period ended 30th September 2020 £326,467) of which £111,226 (2020: £121,170) was expenditure from restricted funds.

8. NET INCOME /(EXPENDITURE) FOR THE YEAR

	Total 2021 £	Period 1/4/2019 to 30/09/2021 £
This is stated after charging:-		
Independent Examiners' fee	5,640	4,440
Other accountancy services	9,020	9,058
Depreciation	3,548	7,547
Amounts paid under operating leases:-		
(a) Rent	<u>4,493</u>	<u>16,146</u>

8.1 Analysis of staff costs and trustees remuneration

	Total 2021 £	Period 1/4/2019 to 30/09/2020 £
Staff salaries and related costs	129,138	188,651
Social security costs	6,804	8,198
Staff pension costs	6,455	8,988
	<u>142,397</u>	<u>205,837</u>

The average number of persons employed during the year was 6 (2020-6). None of the employees were paid a salary in excess of £60,000 per annum. None of the Trustees of the Charity were Salaries include £Nil (2020- £528) of costs incurred on hiring agency staff to provide cover in respect of kitchen staff.

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9. TAXATION

As a charitable trust, the Charity enjoys the benefit of exemption from taxation on income and gains falling within section 466-493 of Corporation Taxes Act 2010 and 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied for charitable purposes.

10. TANGIBLE FIXED ASSETS

	Plant and Equipment
Cost:	£
At 1 October 2020	81,771
Additions in the year	-
Disposals in the year	-
At 30 September 2021	<u>81,771</u>
Depreciation:	
At 1 October 2020	77,105
Charge for the year	3,548
Disposals for the year	-
At 30 September 2021	<u>80,653</u>
Net book value	
As at 30 September 2020	<u>1,118</u>
At 30 September 2021	<u>4,666</u>

10.1 FIXED ASSET INVESTMENTS

	Total 2021	Total 2020
	£	£
Market value at 1 October 2020	5,213	44,053
Additions at cost	-	-
Proceeds on sale of investments	-	(40,000)
Unrealised/realised gain on revaluation of investments	475	1,160
Market value as at 30 September 2021	<u>5,688</u>	<u>5,213</u>

11. DEBTORS

	Total 2021	Total 2020
	£	£
Prepayments and other debtors	9,942	4,106
Accrued income	1,114	42,273
	<u>11,056</u>	<u>46,379</u>

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12. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2021 £	Total 2020 £
Deferred income (see note 12.1)	-	23,902
Social security	19	3,004
Sundry creditors and accruals	20,540	15,689
	<u>20,559</u>	<u>42,595</u>

12.1 DEFERRED INCOME

	Total 2021 £	Total 2020 £
As at 1 October 2020	23,902	12,368
Released in the year to income earned from charitable activities	(23,902)	(12,368)
Incoming resources deferred in the year	-	23,902
As at 30 September 2020	<u>-</u>	<u>23,902</u>

12.1 OBLIGATIONS UNDER LEASE AGREEMENTS

The charity had total commitments under non-cancellable operating lease over the remaining life of those leases of £23,084 (2020: £31,505)

12.2 The Charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the Charity. At the balance sheet date, there were no

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds £	Restricted Funds £	Total 2021 £
Tangible fixed assets	1,118	-	1,118
Investment	5,688	-	5,688
Current assets	79,330	76,629	155,959
Creditors	(20,559)	-	(20,559)
	<u>65,577</u>	<u>76,629</u>	<u>142,206</u>

The charity has sufficient resources to enable each fund to be applied in accordance with the donors restrictions.

14. UNRESTRICTED FUNDS

	Balance at 1st October 2020 £	Incoming Resources £	Resources Expended £	Balance at 30th September 2021 £
General fund	58,133	108,874	(101,430)	65,577
	<u>58,133</u>	<u>108,874</u>	<u>(101,430)</u>	<u>65,577</u>

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15. RESTRICTED FUNDS

The fund balances listed below represent the excess of donations or grants received over expenditure incurred for those projects whereby the purpose is specified by the donors as to their use:-

	Balance at 1st October 2020 £	Incoming Resources £	Resources Expended £	Balance at 30th September 2021 £
Advisory				
Advocacy	12,758	5,073	(15,408)	2,423
Peer Support				
Walking group	13,830	10,537	(13,038)	11,329
Peer to Peer Support	-	61,081	(34,004)	27,077
50+ social programme	4,386	4,167	(81)	8,472
Services for Women	13,875	-	(8,768)	5,107
Holistic				
Respite Breaks	1,900	-	-	1,900
Hardship Fund	2,280	7,566	(5,657)	4,189
Mental Health	940	-	(940)	-
Foodbank				
Food bank	7,870	15,767	(21,491)	2,146
Volunteer fund				
Volunteer Support	5,131	20,694	(11,839)	13,986
	<u>62,970</u>	<u>124,885</u>	<u>(111,226)</u>	<u>76,629</u>

16. FUNDS

16.1 Advocacy

This relates funds received welfare benefits and advice and small grants case work. At the year end date there was an unexpended balance of £2,423

16.2 Walking group

This represents monies received a project that encourages older people with HIV to exercise more in a friendly, social and peer-supportive way. Particularly useful for reducing frailty and isolation risks. At the year end date there was an unexpended balance of £11,329

16.3 Peer to Peer Support

This funds relates monies received in support of social programmes for people with HIV. At the year end date there was an unexpended balance of £27,077.

16.4 50+ social programme

This fund relates to the provision of both social and peer support for people with HIV aged 50+. At the the year end date there was an unexpended balance of £8,472.

16.5 Services for Women

This fund relates to a specific peer support programme for women with HIV,. At the year end date there was an unexpended balance of £5,107

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16 FUNDS (...continued)

16.6 *Respite Breaks*

The fund represented received for a one-off respite break for older people with HIV. Due to the pandemic the charity was unable to spend this money during the year.

16.7 *Hardship Fund*

This fund relates to monies received in order to provide grants to clients to cover the cost of basic needs and essential household items such clothing, toiletries, cookers, fridges, beds etc. At the year end date there was an unexpended balance of £4,189.

16.8 *Mental Health*

This fund relates to monies received for volunteered delivered mental health programmes. At the year end the fund was fully expended.

16.9 *Food bank*

This fund relates to the provision of a food bank service for people with HIV particularly affected by poverty. At the year end date there was an unexpended balance of £2,146

16.10 *Volunteer Support*

This relates to monies received to help recruit, manage and support volunteers who support the work of the charity. At the year end date there was an unexpended balance of £13,986.

17. TRANSACTIONS INVOLVING TRUSTEES

During the year, the Charity paid an insurance premium of £2,287 which included cover for Trustees legal liabilities for loss in their capacity as Trustees. There were no other transactions involving Trustees or any expenses reimbursed to the Trustees.

18. LEGAL STATUS

The Charity is a company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £10.

19. CONTROLLING PARTY

The Charity is ultimately controlled by the Trustees.