

# annualreport

KERNOW POSITIVE SUPPORT

2014/15



# kernowpositivesupport

Definitive Annual  
Report & Accounts  
1<sup>st</sup> Apr 2014 – 31<sup>st</sup> Mar 2015

## CORNWALL'S BEST OPTION KERNOW POSITIVE SUPPORT

### Bankers

Lloyds TSB Bank plc  
Wadebridge Branch  
P. O. Box 1000  
BX1 1LT

### Independent Examiner

Edwin Smith Chartered Accountants  
32, Queens Road  
Reading  
Berkshire  
RG1 4AU

### Solicitors

Peters Langsford Davies  
Westgate  
Launceston  
Cornwall  
PL15 9AD

### Book-keeper

Patricia McCartney

### KPS is a Registered Charity:

Charity No. 1104947

### Kernow Positive Support

Registered Office:  
P.O. Box 85  
Bodmin PL31 1ZN

Main Office: 01566 86378  
Help line: 01208 264866  
Fax: 01566 86331  
Email: [office@kpsdirect.com](mailto:office@kpsdirect.com)  
Website: [www.kpsdirect.com](http://www.kpsdirect.com)

### Objects

1) THE RELIEF OF SICKNESS AND DISTRESS OF PERSONS AFFECTED BY HIV/AIDS AND THEIR FAMILIES AND CARERS BY THE PROVISION OF ADVICE, INFORMATION, CARE SUPPORT AND COUNSELLING SERVICES. 2) THE PROVISION OF EDUCATION AND TRAINING TO MEMBERS OF THE PUBLIC IN THE NEEDS OF PERSONS LIVING WITH HIV/AIDS, AND IN THE BETTER UNDERSTANDING WITH A VIEW TO PROMOTING A BETTER UNDERSTANDING OF THE DISEASE.

### Governing Document

DECLARATION OF TRUST 27<sup>th</sup> NOVEMBER 2003, AS AMENDED BY SUPPLEMENTAL DEED DATED 2<sup>nd</sup> JULY 2004.

### Annual Report & Accounts 2014/15

1<sup>st</sup> April 2014 – 31<sup>st</sup> March 2015

### First Trustee:

*(positions currently held)*

David N. Solly (Chair)

### Established:

27<sup>th</sup> November 2003

### Other Trustees:

Robert Hodgkins  
Sarah Rowse-De Franco  
Susan Brown  
Stephen Tucker  
Anthony Hall

### Appointed:

3<sup>rd</sup> April 2004  
21<sup>st</sup> January 2008  
4<sup>th</sup> February 2008  
17<sup>th</sup> October 2013  
12<sup>th</sup> August 2014

### Reappointed

Max Rowse-De Franco

21<sup>st</sup> January 2014

### 1 Resigned:

Robert Hodgkins  
Stephen Tucker

### Date:

8<sup>th</sup> June 2013  
9<sup>th</sup> January 2015

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## Chairs Report for 2014/2015 Annual report

The period 2014/15 was the final year of the Big Lottery funding for Kernow Positive Support's Enabling Futures Project (EFP). This project was to utilise KPS' respite and retreat facility KPS Trebullom for Adult Development, Children and Family Summer Camps and HIV Awareness Training. A summary of this successful project is available in this report and a full report is available from the EFP Project Coordinator, Sunnie Jarvis by contacting her at KPS Trebullom.

Although, receiving the same level of funding as last year for our Direct Local Services, funding in general is becoming increasingly difficult. The period 2014/15 has been no exception, particularly, in the area of respite and retreat. Those funding bodies such as; The Victoria Convalescence Trust and The ACT Foundation are also limited on funding places to our client base and therefore, KPS has been researching other funding resources and projects for the sustainability of our KPS Trebullom facility and projects. Along with further cut-backs and the continuing increase in austerity measures introduced by the current government in 2011.

KPS and its Trustees now meet at regular monthly meetings to closely monitor income and expenditure for the KPS Trebullom project, in particular, as well as our Direct Local Support Services. Naturally, we are concerned on the continuation and sustainability of KPS Trebullom in the local climate of limited funding resources and availability. We have discussed these issues with our 'Trebullom Farm' landlords and are looking for a way forward in our endeavours to look into diversifying our KPS Trebullom Project, looking for other funding streams, but maintaining our original core objectives, to those living with HIV here in Cornwall and the wider community in the UK. Information and reports on income and expenditure for 'Trebullom' are available by request from our KPS Trebullom Office by telephone on: 01566 86378, or alternatively via eMail on: [trebullom@kpsdirect.com](mailto:trebullom@kpsdirect.com)

Although, receiving the same level of funding as 2013/14 period from Cornwall Adult Social Care, Health and Wellbeing, KPS is aware, that ongoing government cut-backs will continue into the 2016/17 period, we are looking to maintain our local services to support a still ever increasing number of people being diagnosed HIV-positive in Cornwall and the UK as a whole. Since 2004 KPS has provided and adapted to the changing face of HIV, to provide a relevant service provision and will attempt to continue our services to both locally and nationally based clients for an uncertain future.

David N. Solly  
Chair and Founding Trustee

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## **The KPS Enabling Futures Project's (EFP) third year and last year of operation**

During the third and final year of this project ending in March 2015, we have further developed our relationships with referral partners and registered new partners. This is continually enabling us to advertise the project to a wide audience for people living with HIV. These relationships have enabled us to market Trebullom as a respite & retreat centre for future respite breaks and encourage partners to find funding for their own groups.

Adult Respite Breaks: We were successful in recruiting our project outcome number of 135 adults in Year 3. However, only 118 adults and 10 carers were actually able to attend. Non attendance has been due to the nature of the illness, DWP appointments or last minute hospital appointments. In total we had 17 late cancellations varying from the actual day of arrival or the week before.

Children's Summer Camps - we scheduled three camps in the summer 2014. We had 17 adults and 24 children attend. We had cancellations for 5 x adults and 7 x children.

HIV Awareness Training: we are continuing to deliver our HIV Awareness training to schools and local organisations. We have two volunteers who deliver this training for us. We have delivered training in Yr 3 to 30 classes of Yr 10 & Yr 11 to over 775 students. We have held 7 x training days at Trebullom to professionals working in front line services and members of the public where 59 have attended. We have also provided off-site training in partnership with Brooks Cornwall in three different locations to 45 people. Giving a total of 879 attendees who have accessed HIV Awareness training.

The Big Lottery end of project report was completed and signed off by the Lottery as compliant. There was an under spend of £2,502 which was paid back to the Big Lottery.

The Big Lottery was really pleased with how the project progressed, in particular the engagement with a range of beneficiaries.

Sunnie Jarvis  
(Project Co-ordinator)

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## annualtrusteereport

### **Future of KPS Trebullom**

The KPS Trebullom Project has in principle been successful in supporting hundreds of clients accessing this unique service provision and we have received positive feedback from those individuals and organisations we have supported. Regarding the continuation and its sustainability, every effort has been made by the staff and trustees of Kernow Positive Support to the projects continuation and looking at many funding streams and options. We were able to sustain the KPS Trebullom Project beyond 31st March 2015. However, in the continuation of the current climate of austerity, cut-backs and limited funding constraints of our current funders and stakeholders, the KPS Trustees have decided to review the situation closely by reviewing expenditure and income each month over the period 2015/16. If a solution and incoming resources are unable to be resolved, sadly, the ultimate closure of the project may have to be looked at by the end of March 2016 and thus, closure of this project and facility over the proceeding month. We will naturally inform all relevant stakeholders, organisations and individuals by 31st March 2016 of our decision.

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## annualtrusteereport

### A REPORT FROM THE KPS BOARD OF TRUSTEES

In the ten years Kernow Positive Support (**KPS**) has served the local community and in the advent of KPS Trebullom the national community from 2011, the organisation is still committed to improving its management and service and become a model of good practice and centre of excellence within the HIV sector nationally. This Annual Report sets out our achievements and initiatives for the period ending 31<sup>st</sup> March 2015. The accounts have been prepared on the receipts and payments basis in accordance with the SORP. The accounts comply with the Charities Act and the charity's governing document.

**Organisation** KPS is a registered charity and is headed by a board of trustees, consisting of Chair and other members. Their specific duties are for the day-to-day administration of the charity. The charity is run on a self-help philosophy and was formally constituted on 21<sup>st</sup> January 2004.

**Trustees 2014/15** The KPS trustees are listed on page 2, including the dates of their establishment, appointments and positions held. There must be at least three trustees. Trustees are appointed for a term of 10 years by a resolution of the trustees passed at a special meeting called under clause 15 of the KPS Declaration of Trust. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must keep a record of the name and address and the dates of appointment, re-appointment and retirement of each trustee.

**Funding** KPS is dependent on local authority funding, and is funded by various statutory agencies within Cornwall and other charitable trusts and contributors. KPS funds are also generated through a variety of donations, fundraising and special events.

**Financial report** There was an operating deficit in 2014-15 as detailed on Statement of Financial Activities (page 6)

**KPS Quality Standards, Policies & Grant Making** KPS has a comprehensive range of quality standards and policies, which are documented and subject to regular review and improvement. The trustees are confident that KPS will continue to meet the challenges of the future and provide its service users with a professional and cost-effective service provision – see page 4 for current situation KPS Trebullom.

**Reserves Policy** The KPS trustees believe that the minimum level of EOR should be the equivalent of six months' operating costs calculated and reviewed annually, and believe that the EOR should be built up to the desired level in stages consistent with the charity's overall financial position, and its need to maintain and develop its charitable activities. Efforts to build it up will continue in line with the policy.

**Review of Major Risks** The KPS Trustees, where practical, have reviewed, assessed and implemented systems to mitigate exposure to major risks.

Approved by the Trustees on 25 January 2016 and signed on their behalf by

.....  
Trustee

.....  
Trustee

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31 MARCH 2015

	Notes	unrestricted £	restricted £	2015 £	2014 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
-Voluntary income	2	1,133	-	1,133	594
- Fundraising events		-	-	-	-
Incoming resources from charitable activities	3	16,800	180,376	197,176	203,659
<b>Total incoming resources</b>		<b>17,933</b>	<b>180,376</b>	<b>198,309</b>	<b>204,253</b>
<b>Resources expended</b>					
Cost of generating funds		300	2,727	3,027	8,446
Cost of activities for charitable objectives		8,563	142,844	151,407	151,258
Management and administration		3,470	58,809	62,279	74,476
<b>Total resources expended</b>	4	<b>12,333</b>	<b>204,380</b>	<b>216,713</b>	<b>234,180</b>
<b>Net incoming/ (outgoing) resources before transfers</b>		<b>5,600</b>	<b>(24,004)</b>	<b>(18,404)</b>	<b>(29,927)</b>
<b>Net incoming/ (outgoing) resources</b>		<b>5,600</b>	<b>(24,004)</b>	<b>(18,404)</b>	<b>(29,927)</b>
<b>Total funds brought forward</b>		<b>12,071</b>	<b>146,889</b>	<b>158,960</b>	<b>188,887</b>
<b>Total funds carried forward</b>		<b>17,671</b>	<b>122,885</b>	<b>140,556</b>	<b>158,960</b>

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## BALANCE SHEET AS AT 31 MARCH 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	5	84,547	109,072
<b>Total fixed assets</b>		<b>84,547</b>	<b>109,072</b>
<b>Current assets</b>			
Debtors	10	4,072	1,042
Cash at bank and in hand		56,106	55,935
<b>Total current assets</b>		<b>60,178</b>	<b>56,977</b>
<b>Creditors: amounts falling due within one year</b>	11	<b>( 4,169)</b>	<b>(7,089)</b>
<b>Net current assets</b>		<b>56,009</b>	<b>49,888</b>
<b>NET ASSETS</b>		<b>140,556</b>	<b>158,960</b>
<b>Income funds</b>			
Unrestricted funds	13	17,671	12,071
Restricted funds	13	122,885	146,889
<b>Total funds</b>		<b>140,556</b>	<b>158,960</b>

Approved by the trustees on 25 January 2016 and signed on their behalf  
by:

.....  
Trustee

.....  
Trustee



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## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2015

### 1. ACCOUNTING POLICIES

#### Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and with the statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) and the Charities Act 2011 and applicable accounting standards.

#### Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Unrestricted funds include designated funds where the trustees at their own discretion have created a fund for a specific purpose.

#### Restricted funds

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

#### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and the trustees are virtually certain they will receive the resources. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable and when the charity has unconditional entitlement.
- Incoming resources with related expenditure such as fundraising are reported gross in the SOFA.
- Income from charitable activities includes income received under contract or where entitlement to grant is recognised as earned as the related services are provided.

#### Resources expended

Resources expended are recognised in the period in which they are incurred. Resources include attributable VAT which cannot be recovered. Some expenditure is directly attributable to specific activities and has been included in those cost categories. Other costs which are attributable to more than one activity are apportioned across cost categories on a basis consistent with the use of the resources.

Grants to individuals are made for hardship reasons and are recognised in the year which they are made.

#### Tangible fixed assets and depreciation

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Depreciation is calculated so as to write off the cost, less estimated residual value, of tangible fixed assets over their expected lives by the straight line method at the following rates:

Leasehold improvements	Over term of lease 15 years
Equipment and furniture	20%
Computer equipment	33%

#### Operating leases

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

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## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2015

### 2. VOLUNTARY INCOME

	2015 Unrestricted funds £	2015 Restricted funds £	Total for the year £	Total last year £
Donations	1,133	-	1,133	504
Other payments	-	-	-	90
<b>Total</b>	<b>1,133</b>	<b>-</b>	<b>1,133</b>	<b>594</b>

### 3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2015 Unrestricted funds £	2015 Restricted funds £	Total for the year £	Total last year £
Disability resources	800	-	800	-
Charitable giving – peer support	-	1,000	1,000	-
Cornwall Community Foundation	-	650	650	-
Cornwall Primary Care Trust	16,000	-	16,000	16,000
Cornwall Council	-	18,000	18,000	18,000
Cornwall Supporting People	-	25,490	25,490	29,739
Big Lottery (KPS – EFP)	-	85,582	85,582	82,289
Lloyds TSB Foundation Grant	-	8,500	8,500	8,500
Trebulom Project - Donations	-	2,059	2,059	-
Trebulom Project – Respite Retreat/Crisis Accommodation	-	38,906	38,906	46,233
Trebulom Project - Tuck Shop	-	189	189	-
Cornwall Development Co – Work Focus	-	-	-	2,898
<b>TOTAL</b>	<b>16,800</b>	<b>180,376</b>	<b>197,176</b>	<b>203,659</b>

## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2015

### 4. RESOURCES EXPENDED

	Cost of generating funds £	Cost of activities for charitable objectives £	Management and administration £	2015 total £	Total last year £
Salaries	-	48,561	48,561	97,122	107,811
EFP Activities/Workshops/Travel	-	6,154	-	6,154	3,742
Staff/Volunteer Expenses	-	10,103	-	10,103	10,121
EFP Guest Travel Allowance	-	-	-	-	781
Counselling	-	4,913	-	4,913	4,855
Therapies	-	4,995	-	4,995	3,463
Client Travel/Welfare Grants	-	2,789	-	2,789	2,106
Training	298	298	298	894	1,195
Women's Group Activities	-	96	-	96	-
Minibus Resources	-	3,796	-	3,796	3,885
Telephony Resources	750	1,373	1,373	3,496	4,759
Postage Resources	180	490	490	1,160	2,139
Internet Resources	25	51	52	128	141
Health Promotion/Advertising	920	1,336	1,336	3,592	1,206
Print/Stationery & Equipment	720	1,101	1,101	2,922	3,489
Fundraising	134	-	-	134	71
Utilities (Electric/Gas/Oil/Water)	-	5,500	348	5,848	10,636
Catering/Cleaning & Domestic	-	12,890	-	12,890	18,486
Premises Rent	-	15,640	-	15,640	19,979
Disability Aids	-	-	13	13	198
Insurances	-	-	1,764	1,764	1,197
Accounts & Bookkeeping	-	-	4,097	4,097	-
Independent Examination	-	-	1,092	1,092	1,080
Legal & Professional	-	-	-	-	1,323
Repairs & Maintenance	-	6,250	487	6,737	2,885
Bank Charges & Interest	-	-	189	189	160
Merchant (PDQ) Charges	-	-	498	498	503
Sundry	-	-	580	580	323
Profit/ Loss on Disposal of Assets	-	1,116	-	1,116	2,444
Amortisation	-	8,247	-	8,247	8,247
Depreciation	-	15,708	-	15,708	16,955
<b>TOTAL EXPENDITURE</b>	<b>3,027</b>	<b>151,407</b>	<b>62,279</b>	<b>216,713</b>	<b>234,180</b>

## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2015

### 5. FIXED ASSETS

	Opening Balance £	Additions £	Disposals £	Closing Balance £
<b>COST</b>				
Leasehold improvements -Trebullom	123,704	-	-	123,704
Equipment and furniture -Trebullom	76,908	-	-	76,908
Equipment and furniture	13,381	547	-	13,928
Motor Vehicles	1,490	-	1,490	-
<b>Total</b>	<b>215,483</b>	<b>547</b>	<b>1,490</b>	<b>214,540</b>
<b>DEPRECIATION</b>				
Leasehold improvements - Trebullom	32,194	8,247	-	40,441
Equipment and furniture -Trebullom	60,585	15,381	-	75,966
Equipment and furniture	13,259	327	-	13,586
Motor Vehicles	373	-	373	-
<b>Total</b>	<b>106,411</b>	<b>23,955</b>	<b>373</b>	<b>129,993</b>
<b>NET BOOK VALUE</b>				
Leasehold improvements	91,510			83,263
Equipment and furniture -Trebullom	16,323			942
Equipment and furniture	122			342
Motor Vehicles	1,117			-
<b>Total</b>	<b>109,072</b>			<b>84,547</b>

All fixed assets are used in the furtherance of the charity's objects.

### 6. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2015 £	2014 £
Depreciation	23,955	25,202
Independent Examination	1,092	1,080
Operating leases - premises	14,100	19,979
Profit/Loss on Disposal of Assets	1,116	2,444

### 7. EMPLOYEES' REMUNERATION

Total remuneration (excluding employer's National Insurance contributions) for the year amounted to £90,946 (2014 - £103,969). Employer's National Insurance contributions for the year amount to £6,056 (2014 - £6,483). There were no pension costs in the year.

No employee earned £60,000p.a. or more.

There was an average of 8 paid staff during the year.

## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2015

### 8. TRUSTEES' REMUNERATION AND EXPENSES

No remuneration was paid or payable, directly or indirectly out of the funds of the charity, to any trustee or to any person or persons known to be connected with any of them.

Expenses totalling £386 (2014 - £151) were reimbursed to 2 trustees during the year. These expenses were in respect of KPS Trebullom needs, travel and client refreshment costs.

### 9. INDEMNITY INSURANCE

Funds belonging to the charity have been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of the trustees and officers of the charity, including relevant insurances for KPS Resource Centre premises and working in the community.

### 10. DEBTORS

	2015	2014
	£	£
Other debtors	1,005	478
Prepayments	3,067	564
<b>Total</b>	<b>4,072</b>	<b>1,042</b>

### 11. CREDITORS: amounts falling due within one year

	2015	2014
	£	£
Other creditors	-	78
Accruals and deferred income	4,169	7,011
<b>Total</b>	<b>4,169</b>	<b>7,089</b>

### 12. FINANCIAL COMMITMENTS

At 31 March 2015 the charity had annual commitments under non-cancellable operating leases as follows:

	2015	2014
	£	£
Expiry date:		
Stopping in year - Premises	-	650
Over 5 years - Premises	15,000	16,400

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## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2015

### 13. MOVEMENT IN FUNDS

	Fund balances brought forward	Incoming resources	Outgoing Resources	Transfers	Fund balances carried forward
	£	£	£	£	£
<b>Restricted Funds</b>					
<b>Fund Names</b>					
Cornwall County Council	8,885	18,000	18,385		8,500
Cornwall Supporting People	-	25,490	25,490		-
Lloyds TSB Foundation Grant	3,542	8,500	8,542		3,500
KPS Trebullom – Respite , Crisis Accommodation	-	41,154	41,154		-
KPS Trebullom – Cornwall Council (ASG Capital Grant)	98,503	-	23,628		74,875
Big Lottery (EFP)	35,959	85,582	85,531		36,010
Other	-	1,650	1,650		-
<b>Total Restricted Funds</b>	<b>146,889</b>	<b>180,376</b>	<b>204,380</b>		<b>122,885</b>
<b>Unrestricted Funds</b>					
<b>Fund Names</b>					
General Fund (Health)	11,477	17,933	12,333		17,077
Voluntary Income	594	-	-		594
Total unrestricted funds	<b>12,071</b>	<b>17,933</b>	<b>12,333</b>		<b>17,671</b>
<b>Total Funds</b>	<b>158,960</b>	<b>198,309</b>	<b>216,713</b>		<b>140,556</b>

#### Purpose of Restricted Funds

**Cornwall County Council** – AIDS Support Grant – Service Level Agreement.

**Cornwall Supporting People** – Floating Support – Housing Related.

**KPS Trebullom – Respite/Crisis Accommodation** – Income received through grants for individuals through other agencies and/or an individual has self-funded their stay at KPS Trebullom. Donations and tuck shop receipts also allocated for this purpose. The supply of snack items and toiletries for the guests to purchase as KPS Trebullom is some distance from local shops. This is through a ‘Honesty Box’ and monies received shown under Tuck Shop Receipts.

**KPS Trebullom – Cornwall Council** – The grant that was received from Cornwall Council under the ASG Capital Grants Scheme to acquire the leasehold property at Trebullom to include making improvements and furnishing the property with equipment etc. KPS Trebullom is to provide Respite, Retreat, HIV Awareness Training and Temporary and Crisis Accommodation Solutions. Outgoing resources includes depreciation and amortisation of the improvements and fixtures and fittings (included in fixed assets – note 5) of £23,628. The balance will be reduced as the fixed assets are depreciated.

**Big Lottery (Enabling Futures Project)** – KPS Trebullom accommodation and meal charges for those attending were charged to the EFP Project after 1<sup>st</sup> April 2015. There were a number of last minute cancellations which for this year have been charged.

**Please Note:** There is a total of **£33,508** to cover the costs of expenditure regarding accommodation at KPS Trebullom and other charges that were paid after 1<sup>st</sup> April 2015. This occurred as invoices for specific services were received after the 2014/15 period. There is a report regarding the project and expenditure, details of which were provided to the Big Lottery prior to the year end. **£2,502** has been repaid after year end in respect of unspent funding.

**Other restricted funds** – These include amounts received from Charitable giving £1,000 and Cornwall Community Foundation.

## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2015

### 14. ANALYSIS OF NET FUNDS

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2015 £</b>	<b>2014 £</b>
Fixed Assets	342	84,205	<b>84,547</b>	<b>109,072</b>
Current Assets	18,542	41,636	<b>60,178</b>	<b>56,977</b>
Liabilities (due in less than one year)	(1,213)	(2,956)	<b>(4,169)</b>	<b>(7,089)</b>
	<b>17,671</b>	<b>122,885</b>	<b>140,556</b>	<b>158,960</b>

### 15. POST BALANCE SHEET EVENTS

Since the year end the KPS Trebullom Project has faced continuing difficulties in obtaining the necessary funding for the project to continue. If a solution and incoming resources are unable to be obtained the ultimate closure of the project may have to be considered by the end of March 2016 and thus, closure of this project and facility over the proceeding month (see page 4 Trustees Report for full details).

## accountsfortheyear

### INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

#### Report to the Trustees

I report on the accounts of Kernow Positive Support (**KPS**) for the year ended 31<sup>st</sup> March 2015, which are set on the pages 6 to 14.

#### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

#### Basis of Independent examiner's report

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

#### Independent examiner's statement

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

- which gives me reasonable cause to believe that in any material respect the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

#### on behalf of:

EDWIN SMITH

CHARTERED ACCOUNTANTS

32 Queens Road

Reading

RG1 4AU

Signed:.....

Philip J Nixon

Date: 28<sup>th</sup> January 2016