

# annualreport

KERNOW POSITIVE SUPPORT

2015/16



# kernowpositivesupport

Definitive Annual  
Report & Accounts  
1<sup>st</sup> Apr 2015 – 31<sup>st</sup> Mar 2016

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 2015/16

1<sup>st</sup> April 2015 – 31<sup>st</sup> March 2016

### First Trustee:

(Positions currently held)

David N. Solly (Chair)

### Established:

27<sup>th</sup> November 2003

### Other Current Trustees:

Sarah Rowse-De Franco

Susan Brown

Max Rowse-De Franco

Elizabeth Hogan.....18<sup>th</sup> January 2016

Wendy Harris.....6<sup>th</sup> January 2017

### Appointed:

21<sup>st</sup> January 2008

4<sup>th</sup> February 2008

21<sup>st</sup> January 2014

18<sup>th</sup> January 2016

6<sup>th</sup> January 2017

### Previous Trustees Resigned:

Robert Hodgkins

Stephen Tucker

Anthony Hall.....14<sup>th</sup> November 2016

### Date:

8<sup>th</sup> June 2013

9<sup>th</sup> January 2015

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Serving the community for 12 years

The successful completion of the KPS Big Lottery funded project has acted as a catalyst for the charity Trustees and staff to focus on our plans for the future. We, as a charity learnt a lot through the project about partnership working with national organisations and beneficiaries and will use those experiences whilst we continue to provide local support services to people in Cornwall living with HIV.

Throughout 2015/16 we have been constantly aware of the changing situation in how funding is managed both nationally and locally and have continued to strengthen our presence at the clinic of the Royal Cornwall hospital where KPS is able to give vital practical support to our existing and newly diagnosed clients. We know from clients that they, like us, value the importance of our well established links with the hospital team. In this setting KPS is able to give vital, practical support to our existing or newly diagnosed clients.

During 2015/16 KPS Trustees have continued to meet on a regular monthly basis to keep a vigilant eye on the finances of the charity and to make realistic plans for future developments in view of local client need and changing national and local funding priorities. KPS continues to receive the same level of funding from Cornwall Social Care, Health and Wellbeing budgets but we are aware that to develop new or to extend existing services we will need to maintain an income stream that allows us to respond to our clients quickly and effectively.

KPS supporters have helped our finances through fund raising events and everyone involved in KPS continues to try and access grants to enable us to bridge a large funding gap left by cuts to statutory funding that limits 1-1 time spent with clients who need information, guidance and support to live with HIV. So many of the people KPS meet have complex, multiple, social and personal needs as well as medical ones. These take time and tenacity to address.

KPS has, during 2015/16 identified and prioritised areas for the development of KPS Local Services in Cornwall. Our education/awareness visits to schools and colleges has continued with resources reviewed, to respond to changes in access to HIV testing kits and social media awareness relating to early diagnosis. In addition we continue to give 1-1 support to people who have just received a diagnosis of HIV. We continue to provide increasing amounts of assistance to older people living with HIV who did not expect to have to make financial plans for older age and their need for care to cope with increased illness and infirmity.

KPS is committed to working in Cornwall to provide an excellent service to its clients and to listen to their suggestions and ideas we shall continue to focus on this and respond to new challenges. Since 2004 we have developed a strong understanding of Cornwall and have a clear picture of local need set in difficult to reach geographical area. However, the Trustees will need clear, reliable, long term financial income streams in order to offer the service our clients need. It will need KPS to fill in gaps left by funding cuts to other services.

We look, in hope, to our Local Support Service funders to recognise that KPS specialist knowledge and skills are valuable so that we can develop our service and during the next year focus on the priorities we have identified and those that will become evident very quickly.

Susan Brown, Trustee

***for and on behalf of Kernow Positive Support***

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2015/16 has been a challenging year for Kernow Positive Support (KPS) with the demand for local services increasing while revenues have been decreasing. The charity has also had to adjust to the end of its Big Lottery funding for its respite centre KPS Trebullom, and the constant search for additional funding.

These changes have translated into extra vigilance in respect of funding the day-to-day activities at KPS Trebullom and extra work for the trustees in overseeing marketing and developing new opportunities for the respite centre. The increasing workload for local services has been a reflection of the changes in benefit income for many of the HIV-positive people the charity supports, and the trend is for that to continue for some time.

The success of antiretroviral medication for people with HIV has revolutionised treatment regimes and put benefit incomes under pressure as patients become well enough to consider employment; this has been welcomed by newly diagnosed patients, but has created difficulties for HIV long term survivors who faced benefit cuts while still suffering from the many side-effects of early medications: this is a very complicated illness.

The local authority has reacted to diminishing central government funding by cutting front line services in line with advances in medical developments which have improved the lot of the many but left a significant number of long term survivors needing additional support with day-to-day living. KPS fills this gap with its specialist knowledge and personal experience of years working with the HIV community in Cornwall.

**Anthony Basnett - KPS General Manager**  
**Kernow Positive Support**

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## **KPS Trebullom Closure**

Sadly, Kernow Positive Support announces the closure of our National Residential Retreat, Respite, Education and Training Centre on 30th September 2016. KPS Trebullom also supplied a temporary accommodation solution for those within the Southwest peninsula with housing related needs. KPS Trebullom was the first facility of its kind in the UK. Through our work with people with HIV we had recognised a need, not only for people to have the opportunity to come to terms with this debilitating illness by attending a respite and retreat centre, there was and still is a need to improve HIV awareness through training opportunities to the public and professionals alike, we were proud to give over 2,000 individuals respite and retreat, providing over 25 individuals with short and long-term emergency accommodation during the five and a half years Trebullom operated. Also, we were able to give a vast array of the members of the public, professionals and other individuals access to HIV Awareness Training as well as maintaining our HIV Awareness to schools and colleges throughout the county.

The three year development project KPS Trebullom was opened on 18th April 2011, after receiving a government grant to provide this facility. However, after the change of government, and shortly after opening the project, funding was cut by local councils who had previously provided those living with HIV respite and retreat opportunities. With the continuing austerity measures imposed by the government to the voluntary and statutory sector, funding resources became extremely challenging. In part, due to the changing needs of people living with HIV, and priority given to medication advancements and prevention. As people were living longer with medical advances, there was a general feeling that respite was an unnecessary luxury in times of limited funding and the ongoing cut-backs.

Naturally, KPS was extremely worried regarding the sustainability of KPS Trebullom. The cut-backs had an impact on KPS Trebullom's first year of operation. However, 2012 saw KPS winning a three year grant from the Big Lottery; to provide, workshops, retreat and training (Enabling Futures), this grant was able to help maintain our stability, and gave the project a well needed boost of confidence, that would give momentum and help to sustain the project beyond its original three year development. Although, we were able to sustain the facility 18 months beyond the 'Enabling Futures' project, the continuation of government cut-backs and additional limited funding for respite through charitable trusts and other HIV Support charities, month by month sustainability was becoming more difficult. Since the foundation of KPS Trebullom the KPS Trustees, staff and volunteers have attempted to obtain additional funding, and looked at every other avenue to continue the project, but sadly to no avail. For further details and a 'Press Release' will be made available shortly.

Charities that have provided specialised respite had always proven to provide a slightly cheaper alternative to the statutory health care system, by the very nature of utilising volunteers and keeping paid-staff to an absolute minimum, yet providing a service with professionalism, empathy and an understanding of the important issues concerning HIV. To this end, KPS attempted to compliment services already available at a cost-effective level that was and still remains unavailable within the UK.

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## **Trustees' responsibilities in relation to the Financial Statements.**

The charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees are required to prepare financial statements which give a true and fair view of the state of affairs of the Charity at the end of the financial year and of its surplus or deficit for the year. In doing so the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 that the Charity will continue to operate.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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## A REPORT FROM THE KPS BOARD OF TRUSTEES

In over 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 2016. The accounts have been prepared in accordance with the Charity FRSE 2015 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 2015/16** 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 2015-16 as detailed on Statement of Financial Activities (page 7)

**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 30 January 2017 and signed on their behalf by

**Susan Brown (Trustee)**

**Max Rowse-De Franco (Trustee)**

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## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31 MARCH 2016

	Note	unrestricted	restricted	2016	2015
	s	£	£	£	£
<b>Income from:</b>					
Donations etc.	2	7,917	-	7,917	1,133
Charitable activities	3	-	92,856	92,856	197,176
<b>Total incoming resources</b>		<b>7,917</b>	<b>92,856</b>	<b>100,773</b>	<b>198,309</b>
<b>Expenditure on:</b>					
Raising funds		300	1,533	1,833	3,027
Charitable activities		3,201	134,917	138,118	151,407
Other -Management and administration		2,500	39,828	42,328	62,279
<b>Total resources expended</b>	4	<b>6,001</b>	<b>176,278</b>	<b>182,279</b>	<b>216,713</b>
<b>Net income/expenditure</b>		<b>1,916</b>	<b>(83,422)</b>	<b>(81,506)</b>	<b>(18,404)</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>1,916</b>	<b>(83,422)</b>	<b>(81,506)</b>	<b>(18,404)</b>
<b>Total funds brought forward</b>		<b>17,671</b>	<b>122,885</b>	<b>140,556</b>	<b>158,960</b>
<b>Total funds carried forward</b>		<b>19,587</b>	<b>39,463</b>	<b>59,050</b>	<b>140,556</b>

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BALANCE SHEET AS AT 31 MARCH 2016

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	5	41,366	84,547
<b>Total fixed assets</b>		<b>41,366</b>	<b>84,547</b>
<b>Current assets</b>			
Debtors	10	1,470	4,072
Cash at bank and in hand		24,310	56,106
<b>Total current assets</b>		<b>25,780</b>	<b>60,178</b>
<b>Creditors: amounts falling due within one year</b>	11	(8,096)	(4,169)
<b>Net current assets</b>		<b>17,684</b>	<b>56,009</b>
<b>NET ASSETS</b>		<b>59,050</b>	<b>140,556</b>
<b>Funds of the charity:</b>			
Unrestricted funds	13	19,587	17,671
Restricted funds	13	39,463	122,885
<b>Total funds</b>		<b>59,050</b>	<b>140,556</b>

Approved by the trustees on 30 January 2017 and signed on their behalf  
by:

Susan Brown (Trustee)

Max Rowse-De France (Trustee)

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## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2016

### 1. ACCOUNTING POLICIES

#### Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 17/7/2014, the Financial Reporting Standard for Smaller Entities (FRSSE 2015) 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.

#### Income recognition

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 sufficiently certain and so it is probable 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.

#### Expenditure recognition

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 2016

### 1. ACCOUNTING POLICIES (CONTINUED)

#### Debtors

Debtors are recognised at the settlement amount due.

#### Cash at bank and in hand

Cash at bank and in hand includes cash and cash held at bank current accounts and short term highly liquid investments held on deposit accounts.

#### Creditors

Creditors and provisions are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

### 2. DONATIONS AND VOLUNTARY INCOME

	2016 Unrestricted funds £	2016 Restricted funds £	Total for the year £	Total last year £
Donations	7,917	-	7,917	1,133
<b>Total</b>	<b>7,917</b>	<b>-</b>	<b>7,917</b>	<b>1,133</b>

### 3. INCOME FROM CHARITABLE ACTIVITIES

	2016 Unrestricted funds £	2016 Restricted funds £	Total for the year £	Total last year £
Disability resources	-	-	-	800
Charitable giving – peer support	-	-	-	1,000
Cornwall Community Foundation	-	-	-	650
Cornwall Primary Care Trust	-	-	-	16,000
Cornwall Council	-	34,000	34,000	18,000
Cornwall Supporting People	-	23,249	23,249	25,490
Lloyds TSB Foundation Grant	-	-	-	8,500
Trebullom Project - Donations	-	-	-	2,059
Trebullom Project – Respite retreat/Crisis Accommodation	-	35,607	35,607	38,906
Trebullom Project - Tuck Shop	-	-	-	189
<b>TOTAL</b>	<b>-</b>	<b>92,856</b>	<b>92,856</b>	<b>111,594</b>

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## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2016

### 4. EXPENDITURE

	Cost of generating funds	Cost of activities for charitable objectives	Management and administration	2016 total	Total last year
	£	£	£	£	£
Salaries	-	43,449	28,965	72,414	97,122
EFP Activities/Workshops/Travel	-	6,194	-	6,194	6,154
Staff/Volunteer Expenses	-	5,122	-	5,122	10,103
EFP sundry	-	2,502	-	2,502	-
Counselling	-	1,743	-	1,743	4,913
Therapies	-	695	-	695	4,995
Client Travel/Welfare Grants	-	1,688	-	1,688	2,789
Training	50	50	50	150	894
Women's Group Activities	-	-	-	-	96
Minibus Resources	-	2,038	-	2,038	3,796
Telephony Resources	704	1,057	1,057	2,818	3,496
Postage Resources	222	333	333	888	1,160
Internet Resources	16	27	27	70	128
Health Promotion/Advertising	620	930	930	2,480	3,592
Print/Stationery & Equipment	221	331	331	883	2,922
Fundraising	-	-	-	-	134
Utilities (Electric/Gas/Oil/Water)	-	3,759	200	3,959	5,848
Catering/Cleaning & Domestic	-	5,857	-	5,857	12,890
Premises Rent	-	15,000	-	15,000	15,640
Disability Aids	-	-	-	-	13
Insurances	-	-	1,696	1,696	1,764
Accounts & Bookkeeping	-	-	6,469	6,469	4,097
Independent Examination	-	-	1,140	1,140	1,092
Repairs & Maintenance	-	2,762	-	2,762	6,737
Bank Charges & Interest	-	-	156	156	189
Merchant (PDQ) Charges	-	-	1	1	498
Sundry	-	-	973	973	580
Profit/ Loss on Disposal of Assets	-	-	-	-	1,116
Amortisation	-	43,255	-	43,255	8,247
Depreciation	-	1,326	-	1,326	15,708
<b>TOTAL EXPENDITURE</b>	<b>1,833</b>	<b>138,118</b>	<b>42,328</b>	<b>182,729</b>	<b>216,713</b>

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## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2016

### 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	13,928			13,928
Motor Vehicles		1,400		1,400
<b>Total</b>	<b>214,540</b>	<b>1,400</b>		<b>215,940</b>
<b>DEPRECIATION</b>				
Leasehold improvements - Trebullom	40,441	43,255		83,696
Equipment and furniture -Trebullom	75,966	657		76,623
Equipment and furniture	13,586	319		13,905
Motor Vehicles		350		350
<b>Total</b>	<b>129,993</b>	<b>44,581</b>		<b>174,574</b>
<b>NET BOOK VALUE</b>				
Leasehold improvements	83,263			40,008
Equipment and furniture -Trebullom	942			285
Equipment and furniture	342			23
Motor Vehicles	-			1,050
<b>Total</b>	<b>84,547</b>			<b>41,366</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:

	2016	2015
	£	£
Depreciation	44,581	23,955
Independent Examination	1,140	1,092
Operating leases - premises	15,000	15,640
Profit/Loss on Disposal of Assets	-	1,116

### 7. EMPLOYEES' REMUNERATION

Total remuneration (excluding employer's National Insurance contributions) for the year amounted to £68,095 (2015 - £90,946). Employer's National Insurance contributions for the year amount to £4,319 (2015 - £6,056). There were no pension costs in the year.

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

There was an average of 5 paid staff during the year.

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## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2016

### 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 £529 (2015 £386) 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

	2016	2015
	£	£
Other debtors	474	1,005
Prepayments	996	3,067
<b>Total</b>	<b>1,470</b>	<b>4,072</b>

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

	2016	2015
	£	£
Other creditors	3,903	-
Accruals and deferred income	4,193	4,169
<b>Total</b>	<b>8,096</b>	<b>4,169</b>

### 12. FINANCIAL COMMITMENTS

At 31 March 2016 the charity had annual commitments under non-cancellable operating leases as follows:

	2016	2015
	£	£
Expiry date:		
Stopping in year - Premises	7,500	-
2 to 5 years - Premises	-	15,000

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## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2016

### 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	8,500	34,000	34,000		8,500
Cornwall Supporting People	-	23,249	23,249		-
Lloyds TSB Foundation Grant	3,500	-	3,500		-
KPS Trebullom – Respite , Crisis Accommodation	-	35,607	35,607		-
KPS Trebullom – Cornwall Council (ASG Capital Grant)	74,875	-	43,912		30,963
Big Lottery (EFP)	36,010	-	36,010		-
<b>Total Restricted Funds</b>	<b>122,885</b>	<b>92,856</b>	<b>176,278</b>		<b>39,463</b>
<b>Unrestricted Funds</b>					
<b>Fund Names</b>					
General Fund (Health)	17,671	7,917	6,001		19,587
<b>Total Unrestricted funds</b>	<b>17,671</b>	<b>7,917</b>	<b>6,001</b>		
<b>Total Funds</b>	<b>140,556</b>	<b>100,773</b>	<b>182,279</b>		<b>59,050</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.

**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). As the centre has closed in the current year the balance is being written off over two years.

**Big Lottery (Enabling Futures Project)** – This funding for KPS Trebullom has now ended and funds have now been fully utilised.

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## NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2016

### 14. ANALYSIS OF NET FUNDS

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2016 £</b>	<b>2015 £</b>
Fixed Assets	1,073	40,293	<b>41,366</b>	<b>84,547</b>
Current Assets	20,599	5,181	<b>25,780</b>	<b>60,178</b>
Liabilities (due in less than one year)	(2,085)	(6,011)	<b>(8,096)</b>	<b>(4,169)</b>
	<b>19,587</b>	<b>39,463</b>	<b>59,050</b>	<b>140,556</b>

### 15. POST BALANCE SHEET EVENTS

Since the year end on 30 September 2016 the KPS Trebullom Project centre has closed due to funding difficulties detailed on page 4 of the Trustees Report. The remaining improvement costs that were being written off over the term of the lease are now being written off over 2016 and 2017 accounting years.

# kernowpositivesupport

## accountsfortheyeare

### 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 2016, which are set on the pages 7 to 15.

#### 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:

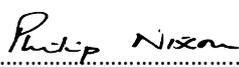
EDWIN SMITH

CHARTERED ACCOUNTANTS

32 Queens Road

Reading

RG1 4AU

Signed: .....

Philip J Nixon

Date: 31st January 2017