

annualreport

KERNOW POSITIVE SUPPORT

2016/17



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Definitive Annual
Report & Accounts
1st Apr 2016 – 31st Mar 2017

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

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 27th NOVEMBER 2003, AS AMENDED BY SUPPLEMENTAL DEED DATED 2nd JULY 2004.

Annual Report & Accounts 2016/17

1st April 2016 – 31st March 2017

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
Website: www.kpsdirect.com

First Trustee: *(Positions currently held)*

David N. Solly (Chair)

Other Trustees:

Sarah Rowse-De Franco
Susan Brown
Max Rowse-De Franco
Anthony Basnett
Sheila O'Leary

Resigned:

Wendy Harris
Elizabeth Hogan

Established:

27th November 2003

Appointed:

21st January 2008
4th February 2008
21st January 2014
24th April 2017
24th April 2017

Date:

11th December 2017
9th January 2018

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KPS adapting to an uncertain future.

It has been a difficult time for Kernow Positive Support (KPS) and the Trustees who have had to make some tough choices this year.

It was decided that in the light of economic uncertainty we could no longer continue to maintain Trebullom our respite centre as we had to focus on the needs of our clients in Cornwall. It was clear that although KPS Trebullom was able to reach a nationwide audience as a business it must not be allowed to swallow valuable resources both financial and human. So we returned the building to the charity who own it and they are using it as a home for their adult clients with Autism.

This decision enabled KPS to focus on our activities in Cornwall based in the GU clinic of our local hospital. Luckily this paring down and focus of our resources has enabled us to weather the storms of yet more financial challenges. Our need to tender for the service we offer our clients has been confusing and difficult due to many changes in personnel and systems in Cornwall Council leading to delays and no clear way forward.

As a very small charity coping with the ever growing complexity of client need we have embraced every opportunity to develop partnerships, fight for grants and understand the confusion that surrounds us. Luckily the County Council has continued to award us funding but only until March 2018. However, we were recently advised by Cornwall Council funding has now been further extended until March 2019, which will allow KPS to review our business plan to look at the way forward in the uncertainty of funding beyond March 2019. Retaining our office at the Royal Cornwall Hospital at a reasonable rent and who value the services we provide has helped keep a roof over our heads. We have cut- back on every cost we can. We now survive with one full-time Support Worker, one part-time Administration Worker and a team of Trustees and volunteers who each have designated roles.

We also watch the internet each day for opportunities to tender for new Prevention or Social Care services with the knowledge that with CAB in Cornwall due to have its budget cut by half our clients will need our specialist help even more than ever. Our plan is to continue to keep costs low, to use resources effectively and continue to work with our clients to help them to meet the challenges in their lives. Luckily we made a good choice this year and have funds allow Kernow Positive Support (KPS) to continue its valuable work.

Sue Brown

KPS Trustee

for and on behalf of Kernow Positive Support (KPS)

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The importance of Social Care in living with HIV.

I have now lived with HIV since early 1986, in those early days my life expectancy was considered by many to be extremely limited. Somehow, I have survived, whereby, many of my friends lost their battle against the virus. It has not always been easy living with the virus, the discrimination stigma and fear became a fight to maintain my dignity, whether alone, the slow deterioration of my ongoing health.

In those early days medication was limited, and only the research and introduction of new medication has, after all these years managed to stabilise and improved my chances to extend my life. With an undetectable viral load and reasonable CD4 blood count, so, it could be said, on paper, I am relatively healthy. In fact, nothing could be so far from the truth, if they found a cure for HIV and eliminated the virus from my body today, having HIV for so many years, the virus has severely taken its toll. Although, one cannot be certain the virus has directly caused my other ongoing health problems, for that matter, not even the specialists can be absolutely sure.

Over the past few years I have noticed that health and social services have focused on prevention, which is, of course of great importance in the educating of the prevention of the virus spreading. Thus, ensuring the youth of today are armed with all the relevant facts, particularly, safer sex and other preventative measures such as; PreP and better understanding on what it means to be tested sooner rather than later. Also, if a person is diagnosed HIV-positive, the importance of compliance when taking your medication, and how that may protect yourself and others by keeping your viral load within an undetectable range.

However, I am concerned that social care for those of us living with HIV has, and continues to decline. Just because great in-roads have been made in the treatment of HIV, lest we forget the continuing needs of people such as myself, whose health continues to decline. Personally, I have seen my support through such things as; welfare benefit cuts, including, recently my carer is no longer eligible to receive Carer's Allowance for me, to name only a few that directly impact on my health. There have also been threats of cut-backs to specialist charities supporting important frontline services for people living with HIV.

I believe the authorities are very short-sighted in their view on the needs of people living with HIV. Indeed, the powers that be are neglecting some of the most vulnerable people in the community. Just because great improvements have been made to anti-retroviral medication and people taking such medication have seen improvements to their health, there are many of us with other health issues that will continue to deteriorate due to other serious issues. So what happens to us in the long-term?

Does an undetectable viral load and reasonable CD4 blood count mean; that I no longer need support from my local HIV support charity. It would now seem the order of the day; if you have other ongoing health issues, go and seek help from whatever charity that particular health issue

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covers? But then again, maybe if I wasn't HIV-positive I wouldn't have a heart problem, or nerve damage, or Emphysema. I firmly believe, as an individual I should be able to access support that most serves my needs.

Naturally, if a person has multiple health issues they should access each specialist to manage the conditions. However, for social care issues, surely these should be best served from a single source of support. This source of support should be available from a local support group, whether it be, HIV, Heart Failure, COPD, a specialist in Nerve damage or your local Citizen Advice Bureaux. It should be up to the individual to look at all the options available before making a choice that best suits them.

As a person living with HIV, I as many others, feel secure and safer using specialised HIV support groups for my various support needs and advice. Sadly, I fear little has changed regarding society's attitude of stigma and discrimination felt by those living with HIV, so I am naturally wary approaching other support structures. However, much the authorities want to streamline and standardise HIV services into the general community, and sadly whilst stigma and discrimination still prevail it is unlikely to happen. Forcing those to seek support within the general community, that will be detrimental to the support and care of those who remain vulnerable within our community.

I believe it is extremely important for those commissioning such specialised services should remember; HIV has a unique set of parameters that need to be understood and met before making sweeping generalisations and mainstreaming these services that will be detrimental to an ever increasing number of vulnerable people within our community.

Alec S.

A person living with HIV.

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annualtrusteereport

A REPORT FROM THE KPS BOARD OF TRUSTEES

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 until its closure 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 locally. This Annual Report sets out our achievements and initiatives for the period ending 31st March 2017. The accounts have been prepared in accordance with the Charity SORP FRS 102. 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 21st January 2004.

Trustees 2016/17 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 2016-17 as detailed on Statement of Financial Activities.

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.

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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 30th January 2018 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 2017

	Notes	unrestricted £	restricted £	2017 £	2016 £
Incoming resources					
Income from:					
Donations and legacies	2	718	-	718	7,917
Other activities – fundraising		2,289	-	2,289	-
Charitable activities	3	-	67,241	67,241	92,856
Total incoming resources		3,007	67,241	70,248	100,773
Resources expended					
Expenditure on:					
Raising funds	4	656	1,242	1,898	1,833
Charitable activities		5,820	55,394	61,214	138,118
Management and administration		3,550	41,568	45,118	42,328
Total resources expended	4	10,026	98,204	108,230	182,279
Net income/(expenditure and Net movement in funds		(7,019)	(30,963)	(37,982)	(81,506)
Total funds brought forward		19,587	39,463	59,050	140,556
Total funds carried forward		12,568	8,500	21,068	59,050

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BALANCE SHEET AS AT 31 MARCH 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	5	1	41,366
Total fixed assets		1	41,366
Current assets			
Debtors	9	1,581	1,470
Cash at bank and in hand		22,451	24,310
Total current assets		24,032	25,780
Creditors: amounts falling due within one year	10	(2,965)	(8,096)
Net current assets		21,067	17,684
NET ASSETS		21,068	59,050
Funds of the charity			
Unrestricted funds	14	12,568	19,587
Restricted funds	14	8,500	39,463
Total funds		21,068	59,050

Approved by the trustees on 30 January 2018 and signed on their behalf
by:

Susan Brown
Trustee

Max Rowse de Franco
Trustee

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2017

1. ACCOUNTING POLICIES

Basis of accounting

The accounts (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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatement of comparative items was considered necessary in making the transition to FRS 102.

Preparation of the financial statements on a going concern basis

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. It has therefore continued to adopt the going concern basis in preparing its financial statements.

The charity has taken advantage of the exemption for smaller charities to produce a cash flow statement.

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.

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2017

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
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.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash in hand and cash held on current accounts.

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.

Financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

Taxation

The company is exempt from tax on its charitable activities.

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2017

2. VOLUNTARY INCOME

	2017 Unrestricted funds £	2017 Restricted funds £	Total for the year £	Total last year £
Donations	718	-	718	7,917
Other – fundraising	2,289	-	2,289	-
Total	3,007	-	3,007	7,917

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2017 Unrestricted funds £	2017 Restricted funds £	Total for the year £	Total last year £
Cornwall Council	-	34,000	34,000	34,000
Cornwall Supporting People	-	25,560	25,560	23,249
Trebullom Project – Respite retreat/Crisis Accommodation	-	7,681	7,681	35,607
TOTAL	-	67,241	67,241	92,856

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2017

4. RESOURCES EXPENDED

	Cost of generating funds	Cost of activities for charitable objectives	Management and administration	2017 total	Total last year
	£	£	£	£	£
Salaries	-	8,900	30,058	38,958	72,414
EFP Activities/Workshops/Travel	-	409	-	409	6,194
Staff/Volunteer Expenses	-	-	3,742	3,742	5,122
EFP sundry	-	-	-	-	2,502
Counselling	-	-	1,853	1,853	1,743
Therapies	-	136	100	236	695
Client Travel/Welfare Grants	-	-	1,622	1,622	1,688
Training	20	20	21	61	150
Women's Group Activities	-	-	-	-	-
Minibus Resources	-	1,481	-	1,481	2,038
Telephony Resources	905	1,054	1,054	3,013	2,818
Postage Resources	239	360	360	959	888
Internet Resources	18	29	29	76	70
Health Promotion/Advertising	578	867	867	2,312	2,480
Print/Stationery & Equipment	138	208	208	554	883
Fundraising	-	-	-	-	-
Utilities (Electric/Gas/Oil/Water)	-	1,236	-	1,236	3,959
Catering/Cleaning & Domestic	-	1,326	682	2,008	5,857
Premises Rent	-	2,500	-	2,500	15,000
Disability Aids	-	-	-	-	-
Insurances	-	914	883	1,797	1,696
Accounts & Bookkeeping	-	314	225	539	6,469
Legal & Professional	-	-	2,432	2,432	1,140
Repairs & Maintenance	-	369	206	575	2,762
Bank Charges & Interest	-	-	193	193	156
Merchant (PDQ) Charges	-	-	-	-	1
Sundry	-	186	583	769	973
Profit/ Loss on Disposal of Assets	-	590	-	590	-
Amortisation	-	40,008	-	40,008	43,255
Depreciation	-	307	-	307	1,326
TOTAL EXPENDITURE	1,898	61,214	45,118	108,230	182,729

Legal and professional fees include Independent examination fees for the year of £1,116 (2016 - £1,110)

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5. FIXED ASSETS

	Leasehold improvements -Trebullom £	Equipment and furniture -Trebullom £	Equipment and furniture £	Motor Vehicles £	Total £
COST					
Bought forward	123,704	76,908	13,928	1,400	215,940
Additions					
Disposals				(1,400)	(1,400)
At 31 March 2017	123,704	76,908	13,928	-	214,540
DEPRECIATION					
Bought forward	83,696	76,623	13,905	350	174,574
Disposals				(350)	(350)
Depreciation	40,008	285	22	-	40,315
At 31 March 2017	123,704	76,908	13,927	-	214,539
NET BOOK VALUE					
At 31 March 2016	40,008	285	23	1,050	41,366
At 31 March 2017	-	-	-	1	1

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

An agreement was made with the owner of the property to end the lease for the Trebullom centre during the year, therefore improvement costs and fixtures and fittings have been fully amortised and depreciated. See note 14 (KPS Trebullom) for more details.

6. EMPLOYEES' REMUNERATION

Total remuneration (excluding employer's National Insurance contributions) for the year amounted to £42,948 (2016 - £68,095) Employer's National Insurance contributions for the year amount to £2,446 (2016 - £4,319) but were covered by Employer Allowance. There were no pension costs in the year.

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

There was an average of 4 (2016 – 5) paid staff during the year.

No remuneration was paid to the trustees.

The key management personnel of the charity comprise the trustees and the general manager. The total employee benefits of the key management personnel of the Charity were £12,258.

7. 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 £521 (2016 - £529) were reimbursed to one trustees during the year. These expenses were in respect of travel costs.

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2017

8. 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.

	2017	2016
	£	£
Other debtors	945	474
Prepayments	636	996
Total	1,581	1,470

	2017	2016
	£	£
Other creditors	25	3,903
Accruals and deferred income	2,940	4,193
Total	2,965	8,096

11. FINANCIAL COMMITMENTS

At 31 March 2017 the company had total future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2017	2016
	£	£
Expiry date:		
Stopping in year - Premises	-	7,500

12. CASH AT BANK AND IN HAND

	2017	2016
	£	£
Cash at Bank	22,215	24,262
Petty Cash	236	48
Total	22,451	24,310

13. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2017

14. MOVEMENT IN FUNDS

2017

	1-Apr-16	Incoming resources	Outgoing Resources	Transfers	31-Mar-17
	£	£	£	£	£
Restricted Funds					
Fund Names					
Cornwall County Council	8,500	34,000	34,000		8,500
Cornwall Supporting People	-	25,560	25,560		-
KPS Trebullom – Respite , Crisis Accommodation	-	7,681	7,681		-
KPS Trebullom – Cornwall Council (ASG Capital Grant)	30,963	-	30,963		-
Total Restricted Funds	39,463	67,241	98,204		8,500
Unrestricted Funds					
Fund Names					
General Fund (Health)	19,587	3,007	10,026		12,568
Total Unrestricted funds	19,587	3,007	10,026		
Total Funds	59,050	70,248	108,230		21,068

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 an ‘Honesty Box’ and monies received shown under Tuck Shop Receipts. The Trebullom centre closed during the year.

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 £30,963. The improvements and fixtures and fittings have been fully depreciated due to the closure of the Trebullom centre during the year.

Kernow Positive Support (KPS) has subsequently, returned the building and an agreement for them to purchase its contents to the charity; The Peredur Trust, who originally owned and rented the building to KPS. This charity is now using the building as a residential home for their adult clients living with Autism, thus continuing to benefiting another extremely and equally vulnerable group of stigmatised and misunderstood people within our community within a new, improved, safe and secure environment

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2017

14. MOVEMENT IN FUNDS (continued)

Previous year 2016

	1-Apr-15	Incoming resources	Outgoing Resources	Transfers	31-Mar-16
	£	£	£	£	£
Restricted Funds					
<i>Fund Names</i>					
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		-
Total Restricted Funds	122,885	92,856	176,278		39,463
Unrestricted Funds					
<i>Fund Names</i>					
General Fund (Health)	17,671	7,917	6,001		19,587
Total Unrestricted funds	17,671	7,917	6,001		
Total Funds	140,556	100,773	182,279		59,050

15. ANALYSIS OF NET FUNDS

	Unrestricted Funds	Restricted Funds	2017	2016
	£	£	£	£
Fixed Assets	1	-	1	41,366
Current Assets	15,532	8,500	24,032	25,780
Liabilities (due in less than one year)	(2,965)	-	(2,965)	(8,096)
	12,568	8,500	21,068	59,050

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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 31st March 2017, which are set on the pages 7 to 16.

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) keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) 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:

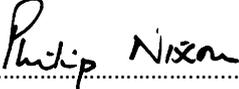
EDWIN SMITH

CHARTERED ACCOUNTANTS

32 Queens Road

Reading

RG1 4AU

Signed:.....

Philip J Nixon

Date: 30 January 2018