

annualreport

KERNOW POSITIVE SUPPORT

2017/18



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Definitive Annual
Report & Accounts
1st Apr 2017 – 31st Mar 2018

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

Annual Report & Accounts 2017/18

1st April 2017 – 31st March 2018

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 2018
24th April 2018

Date:

11th December 2018
9th January 2018

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Trustees Report for 2017/18 Kernow Positive Support

This has been a very busy year for KPS as we anticipated it would be when we closed our respite centre and agreed to concentrate the energy of the charity to meeting the needs of Cornish beneficiaries. The complexity of the needs of each client has meant our Support Worker concentrating their time on listening to and establishing their primary need then giving information, advice, guidance and support whilst in many cases working with a network of other agencies throughout Cornwall. This has led to our confidential service creating new networks developing particularly in relation to PIP and Housing need. In this context KPS acts as an information giver so that people dealing with these cases understand the unique difficulties faced by our clients.

Unfortunately the situation caused by the uncertainty of funding through Cornwall Council has made it increasingly difficult to maintain the quality of support that our clients have benefited from since the charity began. The Social Care and Health contracts that KPS has worked to in previous years have been extended on a short term basis making forward financial planning to meet staffing costs, rent and beneficiary costs very challenging. The precocity of our situation is increasingly evident as the amount we are paid to fulfil a contract remains the same each quarter and we face competitive tendering where we know small charities, like ours, however cost efficiently run will be swept away.

However, the staff, volunteers and Trustees have worked hard to maintain and develop the excellent working relationship we have with the Consultants and their team in the Hub at RCHT. We are so lucky to be there, to meet clients, newly diagnosed or established. There we can liaise with the hospital team and provide a coffee or a conversation in a safe environment.

Our staffing level remains the same. One part time Administration Worker and one full time Support Worker. Each Trustee has a specific role and volunteers provide valuable help which save our limited financial resources.

With a view to planning from 2018 onwards, KPS has this year focused on building networks and partnerships that enhance our 'prevention' work. Volunteers have visited schools and colleges to raise awareness, give information and answer questions about HIV. Volunteers have fund raised and provided an out of hour telephone link. Volunteers are now receiving accredited training to lead interest groups and our website has been updated to let people know what KPS does.

As we predicted in previous reports we have assisted an increased number of people experiencing financial difficulties and poor health due to their increasing life expectancy. In addition we have realised that changes in housing needs to be priority for people whose income is low due to living longer than expected and possible additional disability that comes in later life. In addition KPS has extended its contacts with other age groups and networks so we have up to date links with agencies who provide testing kits, condoms and are raising awareness of HIV and prevention amongst people who are unaware of the risks involved in internet dating.

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Trustees Report for 2017/18 Kernow Positive Support continued

We have attended workshops and meetings offering support to disadvantaged people and will be exploring ways of working with other smaller charities who offer support in specialist areas exploring ways of subcontracting the expertise of each in a cost effective way.

Some of our clients have fund raised on KPS behalf and we have accessed grants for people who need particular equipment to help them in their lives.

As usual KPS is extremely grateful for the help we receive but we do view the financial situation in 2018/19 for us or many small charities with trepidation. We plan to employ a member of staff with financial and procurement experience to help us to tender for contracts when the time is right. KPS is planning another busy year which we trust we shall survive.

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 career 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?

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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 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 Y/E 31 MARCH 2018

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 2018. 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.

When planning activities for the year the trustees have considered the Charity Commission's guidance on public benefit.

Trustees 2017/18 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 surplus in 2017-18 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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A REPORT FROM THE KPS BOARD OF TRUSTEES Y/E 31 MARCH 2018

Achievements and performance 2017/18 During this year KPS made contact with 577 people who have HIV Out of the 453 people who came to the clinic and met with a member of KPS 124 of them spent on average a further 4hours over a period of time with a Support worker unravelling their individual needs and finding solutions to the difficulties they were experiencing in everyday life.

The support , information , advice and guidance , writing letters , preparing for tribunals, negotiating with the council ref. housing, attending meetings with other services as part of a confidential transfer etc . Were just a few of the things that helped them.

In addition KPS met over 500 students and teaching staff in schools and colleges to raise awareness and give up to date answers to questions.

KPS volunteers and staff also attended relevant training and network meetings with other voluntary and statutory sector organisations.

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.

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A REPORT FROM THE

KPS BOARD OF TRUSTEES Y/E 31 MARCH 2018

Trustees' responsibilities in relation to the financial statements

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

The law applicable to charities in England and Wales require the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the incoming resources and application of resources, of the charity for that period.

In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees on 30 January 2019 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 2018

	Notes	unrestricted £	restricted £	2018 £	2017 £
Incoming resources					
Income from:					
Donations and legacies	2	266	722	988	718
Other activities – fundraising					2,289
Charitable activities	3		59,666	59,666	67,241
Total incoming resources		266	60,388	60,654	70,248
Resources expended					
Expenditure on:					
Raising funds	4	256	513	769	1,898
Charitable activities		-	23,990	23,990	61,214
Management and administration		1,112	8,747	9,859	45,118
Total resources expended	4	1,368	33,250	34,618	108,230
Net income/(expenditure) and Net movement in funds		(1,102)	27,138	26,036	(37,982)
Total funds brought forward		12,568	8,500	21,068	59,050
Total funds carried forward		11,466	35,638	47,104	21,068

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BALANCE SHEET AS AT 31 MARCH 2018

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	5	-	1
Total fixed assets		<u>-</u>	<u>1</u>
Current assets			
Debtors	9	1,440	1,581
Cash at bank and in hand	11	48,562	22,451
Total current assets		<u>50,002</u>	<u>24,032</u>
Creditors: amounts falling due within one year	10	(2,898)	(2,965)
Net current assets		<u>47,104</u>	<u>21,067</u>
NET ASSETS		<u>47,104</u>	<u>21,068</u>
Funds of the charity			
Unrestricted funds	13	11,466	12,568
Restricted funds	13	35,638	8,500
Total funds		<u>47,104</u>	<u>21,068</u>

Approved by the trustees on 30 January 2019 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 2018

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.

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 2018

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.

Pension schemes

Employees of the charity are automatically enrolled into a defined contribution scheme unless they have exercised their right to opt out. The charity contribution is restricted to the contributions disclosed in note 6.

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 2018

2. VOLUNTARY INCOME

	2018 Unrestricted funds £	2018 Restricted funds £	Total for the year £	Total last year £
Donations	266	722	988	718
Other – fundraising	-	-	-	2,289
Total	266	722	988	3,007

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2018 Unrestricted funds £	2018 Restricted funds £	Total for the year £	Total last year £
Cornwall Council	-	34,000	34,000	34,000
Cornwall Supporting People	-	25,666	25,666	25,560
Trebullom Project – Respite retreat/Crisis Accommodation	-	-	-	7,681
TOTAL	-	59,666	59,666	67,241

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2018

4. RESOURCES EXPENDED

	Cost of generating funds	Cost of activities for charitable objectives	Management and administration	2018 total	Total last year
	£	£	£	£	£
Salaries	-	14,591	4,649	19,240	38,958
EFP Activities/Workshops/Travel				-	409
Staff/Volunteer Expenses		2,150		2,150	3,742
Counselling		2,612		2,612	1,853
Therapies		14		14	236
Client Travel/Welfare Grants		1,711		1,711	1,622
Training		468		468	61
Minibus Resources				-	1,481
Telephony Resources	333	833	833	1,999	3,013
Postage Resources	160	400	400	960	959
Internet Resources	-	56	55	111	76
Health Promotion/Advertising	231	116	115	462	2,312
Print/Stationery & Equipment	45	100	100	245	554
Fundraising				-	-
Utilities (Electric/Gas/Oil/Water)				-	1,236
Catering/Cleaning & Domestic	-	305	304	609	2,008
Premises Rent					2,500
Venue Hire			65	65	
Disability Aids				-	-
Insurances			1,213	1,213	1,797
Accounts & Bookkeeping			766	1,878	539
Legal & Professional			1,112	468	2,432
Repairs & Maintenance				-	575
Bank Charges & Interest			103	103	193
Sundry		703	144	847	769
Profit/ Loss on Disposal of Assets		(70)		(70)	590
Amortisation				-	40,008
Depreciation		1		1	307
TOTAL EXPENDITURE	769	23,990	9,859	34,618	108,230

Legal and professional fees include Independent examination fees for the year of £1,116 (2017 - £1,116)

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2018

5. FIXED ASSETS

	Leasehold improvements -Trellifon £	Equipment and furniture -Trellifon £	Equipment and furniture £	Total £
COST				
Bought forward	123,704	76,908	13,928	214,540
Additions	(123,704)	(76,908)		(200,612)
Disposals				
At 31 March 2018	-	-	13,928	13,928
DEPRECIATION				
Bought forward	123,704	76,908	13,928	214,540
Disposals	(123,704)	(76,908)		(200,612)
Depreciation				
At 31 March 2018	-	-	13,928	13,928
NET BOOK VALUE				
At 31 March 2017	-	-	1	1
At 31 March 2018	-	-	-	-

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

6. EMPLOYEES' REMUNERATION

Total remuneration (excluding employer's National Insurance contributions) for the year amounted to £19,059 (2017 - £42,948) Employer's National Insurance contributions for the year amount to £nil (2017 - £2,446) but were covered by Employer Allowance.

There were defined contribution pension costs in the year of £181 (2017 -£nil).

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

There was an average of 3 (2017 – 4) paid staff during the year.

No remuneration was paid to the trustees.

The key management personnel of the charity comprise the trustees for 2018. Last year's key personnel included a general manager for whom the total employee benefits totalled-£12,258).

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NOTES TO THE ACCOUNTS FOR THE YEAR TO 31 MARCH 2018

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 £93 (2017 - £521) were reimbursed to one trustees during the year. These expenses were in respect of travel costs.

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.

9. DEBTORS

	2018	2017
	£	£
Other debtors	828	945
Prepayments	612	636
Total	1,440	1,581

10. CREDITORS: amounts falling due within one year

	2018	2017
	£	£
Other creditors	264	25
Accruals and deferred income	2,634	2,940
Total	2,898	2,965

11. CASH AT BANK AND IN HAND

	2018	2017
	£	£
Cash at Bank	48,550	22,215
Petty Cash	12	236
Total	48,562	22,451

12. 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 2018

13. MOVEMENT IN FUNDS

2018

	1-Apr-17	Incoming resources	Outgoing Resources	Transfers	31-Mar-18
	£	£	£	£	£
Restricted Funds					
Fund Names					
Cornwall County Council	8,500	34,000	10,814		31,686
Cornwall Supporting People	-	25,666	21,714		3,952
Clare Milne Trust	-	722	722		-
Total Restricted Funds	8,500	60,388	33,250		35,638
Unrestricted Funds					
Fund Names					
General Fund (Health)	12,568	266	1,368		11,466
Total Unrestricted funds	12,568	266	1,368		11,466
Total Funds	21,068	60,654	34,618		47,104

Purpose of Restricted Funds

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

Cornwall Supporting People – Floating Support – Housing Related.

Previous year 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		12,568
Total Funds	59,050	70,248	108,230		21,068

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS YEAR TO 31 MARCH 2018

Report to the Trustees

I report to the trustees on my examination of the accounts of Kernow Positive Support (**KPS**) (the Trust) for the year ended 31 March 2018, which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

On behalf of:

EDWIN SMITH

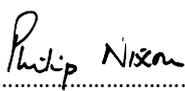
CHARTERED ACCOUNTANTS

32 Queens Road

Reading

RG1 4AU

Signed:.....



Date: 30 January 2019

Philip J Nixon