

**FAITH IN PEOPLE WITH HIV**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2008**  
**Registered Charity Number: 1102534**  
**Registered Company Number: 3318773**

# FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS CONTENTS

**YEAR ENDED 31 MARCH 2008**

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**The following pages do not form part of the statutory accounts:**

Detailed income and expenditure account	Appendix 1 - 2
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**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
TRUSTEES' ANNUAL REPORT  
CHARITY INFORMATION**

***YEAR ENDED 31 MARCH 2008***

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**Company Number:** 3318773

**Charity Number:** 1102534

**Directors and Trustees:** M. E. Edwards  
N. S. Saund  
M. Wilson  
B. Vadera  
S. Richerby  
T. Girling  
Dr V. Riley (Appointed 20 September 2007)

**Secretary:** T. Thurston-Smith

**Registered Office:** The Lodge  
Margaret Road  
Leicester  
LE5 5FW

**Bankers:** The Co-operative Bank  
Skelmersdale

**Auditors:** Clear & Lane  
Chartered Accountants  
340 Melton Road  
Leicester  
LE4 7SL

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
TRUSTEES' ANNUAL REPORT  
DIRECTORS REPORT**

***YEAR ENDED 31 MARCH 2008***

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The Trustees, who are also Directors of the charity for the purposes of the Companies Act, present their annual report and audited financial statements for the year ended 31 March 2008. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in October 2000 (revised March 2005) in preparing the annual report and financial statements of the charity.

**Principal Activity**

The principal activity of the Company is to benefit the public by providing counselling and spiritual consultants, advisers and helpers for people affected by the Human Immunodeficiency Virus (HIV) and Acquired Immune Deficiency Syndrome (AIDS). The charity is a company limited by guarantee and a registered charity and therefore governed by the memorandum and articles of association.

**Objectives and Aims**

The objectives and aims of the project are as follows:

- i) To promote the welfare of people living with and affected by the Human Immunodeficiency Virus (HIV) infection, illness and related conditions, by the provision of counselling and advice.
- ii) To advance the education of the public in the causes and prevention of the human immunodeficiency virus (HIV) infection, illness and related conditions.

**Development, activities and achievements this year**

The Charity has continued to provide pastoral and spiritual support to over 100 service users through one to one pastoral counselling, a range of group activities and Chaplaincy/Support services at the Families Clinic at University Hospitals Leicester. Events have included monthly "Quiet Days" held at The Lodge and the Buddhist House at Narborough, three events at Launde Abbey, the Candlelight Gathering for World AIDS Day and the World AIDS Day Service at Leicester Cathedral.

Awareness-raising has been achieved through attendance at, and involvement with, various Social Care and Health forums, 10 talks or presentations to faith and community groups and 1 broadcast on BBC Radio Leicester.

As in previous years, several outings for families were organised to encourage the development of informal peer support networks.

The Charity benefits from the work of 12 volunteers who provide their services on a regular basis and a further 8 individuals who provide occasional help.

The family support worker post has been expanded from a part time to a full time role. A new monthly group for women has been formed and we are undertaking additional work with young people who have recently learnt of their own HIV status.

A major national conference was planned during the year and was successfully held in April 2008. The conference focused on the work of spirituality within sexual health and was well received by the delegates, who have requested a further conference in the future focusing specifically on HIV.

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
TRUSTEES' ANNUAL REPORT  
DIRECTORS REPORT**

***YEAR ENDED 31 MARCH 2008***

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**Future strategy**

The charity plans to continue to expand the services outlined above, subject to satisfactory funding arrangements.

The charity is seeking additional funding to continue providing a number of family outings each year.

**Unrestricted Reserves Policy**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") should be maintained at a minimum of approximately 5 months expenditure. This would provide a breathing space for the charity to enable it to continue its activities at a normal level and seek alternative avenues for funding should its usual funding sources cease to provide income.

**Transactions and financial position**

The Statement of Financial Activities shows net outgoing funds of £3,810 for the year, and our reserves stand at £73,105.

The present level of funding is adequate to support the continuation of the charity's operations for the medium term, and the trustees consider the financial position of the charity to be satisfactory. The trustees have designated funds of £25,000 at 31 March 2008 as reserves to enable an orderly wind down of the charity's operations should that prove to become necessary.

**Directors and Trustees**

All directors of the company are also trustees of the charity, and there are no other trustees. The Board has the power to appoint additional trustees as it considers fit to do so.

**Risk Management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Each event or series of events run by the charity is separately risk assessed by the relevant staff.

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
TRUSTEES' ANNUAL REPORT  
DIRECTORS REPORT**

***YEAR ENDED 31 MARCH 2008***

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**Trustees Responsibilities Statement**

The Trustees are required by company law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) 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 also 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 Companies Act 1985. 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.

**Auditors**

In accordance with Section 385 of the Companies Act 1985, a resolution proposing that Clear & Lane be re-appointed will be put to the Annual General Meeting.

**Small Company Exemptions**

The report of the directors and trustees has been prepared in accordance with the special provision of Part VII of the Companies Act 1985 relating to small companies.

**On behalf of the Board of Directors**

**Approved by the board:** .....  
Date M Wilson

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF FAITH IN PEOPLE WITH HIV**

***YEAR ENDED 31 MARCH 2008***

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We have audited the financial statements on pages 7 to 14 which have been prepared under the historical cost convention and the accounting policies set out herein.

This report is made solely to the company's members, as a body, in accordance with section 385 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

As described on page 4, the company's directors are responsible for the preparation of financial statements in accordance with applicable accounting law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant laws and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the director's report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the directors' report and consider the implication for our report if we become aware of any apparent misstatements within it.

**Basis of opinion**

We conducted our audit in accordance with International Auditing Standards (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or irregularity. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF FAITH IN PEOPLE WITH HIV**

***YEAR ENDED 31 MARCH 2008***

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**Opinion**

In our opinion:-

- the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities, of the state of the company's affairs and of its outgoing resources for the year then ended and have been properly prepared in accordance with the Companies Act 1985; and
- the information in the trustees' report is consistent with the financial statements.

**Clear & Lane**

**Chartered Accountants and Registered Auditors**

340 Melton Road  
Leicester  
LE4 7SL

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**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2008**

	Note	Restricted funds £ Appendix 1	Unrestricted funds £ Appendix 1	Designated £ Appendix 2	2008 total	2007 total £
<b>Incoming resources</b>						
Voluntary income	2	9,063	2,772	261	12,096	6,192
Incoming resources from charitable activities	3	33,267	65,022	-	98,289	83,468
Investment income		-	857	701	1,558	962
<b>Total incoming resources</b>		<u>42,330</u>	<u>68,651</u>	<u>962</u>	<u>111,943</u>	<u>90,622</u>
<b>Resources expended</b>						
Costs of charitable activities	5	41,297	68,466	806	110,569	91,901
Governance costs	6	-	5,184	-	5,184	4,957
<b>Total resources expended</b>		<u>41,297</u>	<u>73,650</u>	<u>806</u>	<u>115,753</u>	<u>96,858</u>
<b>Net movement in funds</b>		1,033	(4,999)	156	(3,810)	(6,236)
Net income/(outgoing resources)						
<b>Transfers</b>		614	(458)	(156)	-	-
<b>Fund balances at 1 April 2007</b>		-	51,915	25,000	76,915	83,001
<b>Fund balances at 31 March 2008</b>		<u>1,647</u>	<u>46,458</u>	<u>25,000</u>	<u>73,105</u>	<u>76,765</u>

There were no recognised gains or losses for the above two financial years other than those included in the statement of financial activities.

None of the charity's activities were acquired or discontinued during the above two financial years.

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
BALANCE SHEET**

**AS AT 31 MARCH 2008**

	Note	2008 total £	2007 total £
<b>Fixed Assets</b>			
Tangible assets	8	4,121	3,711
<b>Total fixed assets</b>		<u>4,121</u>	<u>3,711</u>
<b>Current assets</b>			
Debtors	9	14,592	6,783
Cash at bank and in hand:			
main scheme		24,670	32,806
projects		9,350	7,630
designated		25,674	27,395
<b>Total current assets</b>		<u>74,286</u>	<u>74,614</u>
<b>Creditors: falling due within one year</b>	10	5,302	1,410
<b>Net current assets</b>		<u>68,984</u>	<u>73,204</u>
<b>Total assets less current liabilities</b>		<u>73,105</u>	<u>76,915</u>
<b>Income funds</b>			
Unrestricted funds	11	46,458	51,915
Designated funds	11	25,000	25,000
Restricted funds	11	1,647	-
<b>Total funds</b>		<u>73,105</u>	<u>76,915</u>

The financial statements on pages 7 to 14 were approved by the Board of Directors on ..... and signed on its behalf.

.....  
**M Wilson**

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

***YEAR ENDED 31 MARCH 2008***

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**1. Accounting policies**

**a) Basis of preparation of accounts**

The accounts are prepared under the historical cost convention.

The accounts have been prepared in compliance with Statement of Recommended Practice "Accounting and Reporting by Charities" issued October 2000 (revised March 2005) and applicable accounting standards.

The charity has taken advantage of the exemption in Financial Reporting Standard No. 1 from the requirement to produce a cashflow statement.

**b) Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures, fittings and equipment	20% on cost
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**c) Incoming resources**

Voluntary income and donations are accounted for as received by the charity. Grants are recognised in the Statement of Financial Activities in the year to which they relate.

**d) Resources expended**

Resources expended are included on an accruals basis inclusive of any VAT which cannot be recovered.

**e) Operating leases**

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period they are incurred.

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2008**

**1. Accounting policies continued**

**f) Governance costs**

Governance costs are those costs relating to the general running of the charity as opposed to those costs associated with fundraising or charitable activity. This includes an allocation on a percentage basis of an appropriate level of staff costs relating to strategic management. Day to day management, support costs, fundraising costs and grant management costs are included in 'Costs of Charitable Activities'.

**g) Accumulated funds**

Restricted funds and designated funds comprise amounts set aside for specified objects less amounts expended for those purposes.

2. Voluntary income	2008		2008	2007
	Restricted £	Unrestricted £	Total £	Total £
Leicestershire County Council				
Social Services	-	2,327	2,327	2,270
Diocesan Board of Finance	-	-	-	3,000
Leicestershire Leicester and Rutland				
Community Foundation	3,870	-	3,870	-
Voluntary Action Leicester	577	-	577	-
Leicestershire County and Rutland				
Primary Care Trust	1,000	-	1,000	-
Award for All	3,616	-	3,616	-
Donations	-	706	706	922
	<u>9,063</u>	<u>3,033</u>	<u>12,096</u>	<u>6,192</u>

3. Incoming resources from charitable activities	2008		2008	2007
	Restricted £	Unrestricted £	Total £	Total £
Leicester City Primary Care Trust	-	60,450	60,450	65,390
Leicestershire County & Rutland				
Primary Care Trust	-	4,572	4,572	-
Leicester City Council: Department				
Social Care and Health	33,267	-	33,267	18,078
	<u>33,267</u>	<u>65,022</u>	<u>98,289</u>	<u>83,468</u>

**4. Surplus/(deficit) for the year**

This is stated after charging:

	2008 £	2007 £
Operating lease rentals	4,400	4,400
Auditors' remuneration for accountancy services	965	887
Auditors' remuneration for audit services	617	588

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2008**

**5. Costs of charitable activities**

	2008		2008	2007
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Equipment and resources	10	1,529	1,539	619
Rent	-	4,400	4,400	4,400
Premises expenditure	371	1,113	1,484	1,796
Launde, events, meetings and workshops	6,479	4,509	10,988	5,445
Project family days	1,342	-	1,342	96
World Aids Day	1,751	-	1,751	1,572
Insurance	400	801	1,201	1,574
Travel	1,936	423	2,359	184
Telephone	461	922	1,383	1,395
Stationery, postage and office expenses	1,482	3,458	4,940	2,724
Advertising	-	2,221	2,221	-
Professional services	150	269	419	419
Publications and subscriptions	-	250	250	191
Wages and salaries	23,467	46,725	70,192	59,023
Training and recruitment	-	285	285	149
Misc' including meetings expenses	287	324	611	600
Volunteers expenses	1,774	-	1,774	721
Service user donations	-	805	805	100
Bank charges	-	1	1	52
Research worker resources	975	-	975	9,455
Depreciation on office equipment	412	1,237	1,649	1,236
	<u>41,297</u>	<u>69,272</u>	<u>110,569</u>	<u>91,751</u>

Included in the costs of charitable activities is £17,072 relating to support costs (2007: £10,648).

**6. Governance costs**

	2008		2008	2007
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Accounts and audit fees	-	1,582	1,582	1,475
Strategic management costs	-	3,602	3,602	3,482
	<u>-</u>	<u>5,184</u>	<u>5,184</u>	<u>4,957</u>

**7. Staff costs**

No remuneration was paid to trustees in the year, nor were any expenses reimbursed to them. The staff costs of remaining staff were:

	2008	2007
	£	£
Salaries	67,149	57,095
Social security costs	6,645	5,410
	<u>73,794</u>	<u>62,505</u>

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

***YEAR ENDED 31 MARCH 2008***

**7. Staff costs**

No employee received remuneration in excess of £60,000 per annum.

The average monthly number of staff employed by the charity during the year was as follows:

	<b>2008 No.</b>	<b>2007 No.</b>
Direct charitable work	2	2
Administrative	1	1
	<u>3</u>	<u>3</u>

**8. Tangible fixed assets**

	<b>Office equipment £</b>
<b>Cost</b>	
At 1 April 2007	6,185
Additions	2,059
At 31 March 2008	<u>8,244</u>
<b>Depreciation</b>	
At 1 April 2007	2,474
Charge for the year	1,649
At 31 March 2008	<u>4,123</u>
<b>Net book values</b>	
At 31 March 2008	<u>4,121</u>
At 1 April 2007	<u>3,711</u>

**9. Debtors**

	<b>2008 £</b>	<b>2007 £</b>
Grants due	6,866	4,208
Prepayments	7,726	2,575
	<u>14,592</u>	<u>6,783</u>

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

***YEAR ENDED 31 MARCH 2008***

**10. Creditors falling due within one year**

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
Accruals	1,913	1,410
Deferred income	3,389	-
	<u>5,302</u>	<u>1,410</u>

**11. Movement on funds**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Designated Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April 2007	-	51,915	25,000
Net incoming/(outgoing) resources in the year	1,033	(4,999)	156
Transfers	614	(458)	(156)
At 31 March 2008	<u>1,647</u>	<u>46,458</u>	<u>25,000</u>

The transfer from designated to restricted funds is in line with the trustees policy as stated on page 3.

**12. Analysis of Net Assets between fund balances**

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>		<b>£</b>
Fixed assets	1,647	2,474	-	4,121
Net current assets	-	43,984	25,000	68,984
	<u>1,647</u>	<u>43,984</u>	<u>25,000</u>	<u>68,984</u>

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
NOTES FORMING PART OF THE FINANCIAL STATEMENTS**

***YEAR ENDED 31 MARCH 2008***

**13. Restricted funds**

	Opening balance £	Incoming resources £	Outgoing resources £	Transfer from unrestricted income fund £	Closing balance £
<b>Families group</b>					
LLR Community foundation	-	3,870	(3,870)	-	-
<b>Women's group</b>					
Voluntary Action Leicester		577			
Leicestershire County and Rutland PCT		1,000			
Awards for All		3,616			
	-	5,193	(3,546)	-	1,647
<b>Leicester City Council</b>	-	33,267	(33,881)	614	-
	<u>-</u>	<u>42,330</u>	<u>(41,297)</u>	<u>614</u>	<u>1,647</u>

**Fund name**

**Purpose and restrictions**

Families group	The fund represents amounts received for the provision of a families group during the year.
Women's group	The fund represents amounts received for the provision of a women's group during the year. The fund balance represents the net book value of assets purchased during the year.
Leicester City Council	The fund represents income received to cover the salary and associated costs of a research worker.

**14. Insurance**

Insurance costs include trustees' indemnity insurance.

Trustees indemnity insurance taken out during the year was part of a block policy and as such it is not possible to quantify the actual cost to the charity. The insurance cover was for a level of £100,000.

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
INCOME AND EXPENDITURE ACCOUNT**

**YEAR ENDED 31 MARCH 2008**

	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Funding - Leicester and Leicestershire Primary Care Trust	65,022	65,390
Grants - Leicester City Council: Department Social Care and Health	33,267	18,079
Leicestershire County Council Social Services	2,327	2,270
Diocesan Board of Finance	-	3,000
Leicestershire Leicester and Rutland Community Foundation	3,870	-
Voluntary Action Leicester	577	-
Leicestershire County and Rutland Primary Care Trust Award for All	1,000	-
	3,616	-
Donations	445	742
Bank interest	857	450
	<u>110,981</u>	<u>89,931</u>
<b>Less Expenditure</b>		
Equipment and resources	1,539	619
Rent	4,400	4,400
Premises expenditure	1,484	1,796
Launde, events, meetings and workshops	10,988	5,445
Project family days	1,342	96
World Aids Day	1,751	1,572
Insurance	1,201	1,574
Travel	2,359	184
Telephone	1,383	1,395
Stationery, postage and office expenses	4,940	2,724
Advertising	2,221	-
Professional services	419	419
Publications and subscriptions	250	191
Accountancy and audit fees	1,582	1,475
Wages and salaries	73,794	62,505
Training and recruitment	285	149
Miscellaneous including meetings expenses	611	600
Volunteers expenses	1,774	721
Bank charges	-	2
Research worker resources	975	9,455
Depreciation on office equipment	1,649	1,237
	<u>114,947</u>	<u>96,559</u>
<b>Net (outgoings)/income for the year excluding designated fund</b>	<u><b>(3,966)</b></u>	<u><b>(6,628)</b></u>
Add designated movement Appendix 2	<u>156</u>	<u>542</u>
<b>Total charity net (outgoings)/income for the year</b>	<u><b>(3,810)</b></u>	<u><b>(6,086)</b></u>

**FAITH IN PEOPLE WITH HIV REPORT AND FINANCIAL STATEMENTS  
INCOME AND EXPENDITURE ACCOUNT - DESIGNATED FUND**

***YEAR ENDED 31 MARCH 2008***

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	<b>2008</b>	<b>2007</b>
	<b>£</b>	<b>£</b>
<b>INCOME</b>		
Donations	261	180
Interest	701	512
	<hr/>	<hr/>
	962	692
 <b>Less Expenditure</b>		
Donation to Service Users	805	100
Bank charges	1	50
	<hr/>	<hr/>
	806	150
 <b>Net income for the year</b>	 <hr/> <hr/>	 <hr/> <hr/>
	156	542