

# POSITIVE FUTURES WELL BEING SERVICES CIO

England & Wales · Charity number 1191006

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2020-08-24

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 701 Cameron House  
White Cross Business Park  
Lancaster  
LA1 4XF

**Phone** 01524587223

**Email** [office@mypositivefuture.net](mailto:office@mypositivefuture.net)

**Website** [www.mypositivefuture.net](http://www.mypositivefuture.net)

## Activities

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**Objects:** 1.THE RELIEF OF UNEMPLOYMENT FOR THE PUBLIC BENEFIT IN LANCASHIRE, IN SUCH WAYS AS MAY BE THOUGHT FIT, INCLUDING ASSISTANCE TO FIND EMPLOYMENT.2.THE PREVENTION OR RELIEF OF POVERTY FOR THE PUBLIC BENEFIT OF PERSONS WHO ARE IN NEED BY REASON OF DISABILITY OR SOCIAL AND ECONOMIC DISADVANTAGE RESIDENT IN LANCASHIRE IN SUCH WAYS AS MAY BE THOUGHT FIT INCLUDING, BUT NOT LIMITED TO, THE PROVISION OF:(A)SUPPORT AND INFORMATION IN RELATION TO ACCESSING HOUSING, BENEFITS, FOOD BANKS AND MEDICAL SERVICES. (B)THE PROVISION OF ADVOCACY, COUNSELLING AND MENTORING SUPPORT

**Activities:** A mental health & wellbeing charity supporting people in Lancaster and District to improve their lives. We run a whole programme of social activities to suit all ages and abilities, personal development training, mentoring, talking therapies and out of hours Crisis Cafe which is for people who are in emotional distress and need to see someone immediately

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£403,622	£335,674	-	-
2023-12-31	£332,834	£259,149	-	-
2022-12-31	£88,457	£113,536	-	-
2021-12-31	£44,914	£14,046	-	-

## Trustees

Name	Role	Appointed
<b>Brenda Wendy Salmon- Rushton</b>	Chair	2020-09-01
Jane Crowland		2024-10-03
Janet Waller		2026-01-27
Mohammadtaghi Mottaghian		2025-02-01
Raymond Hampton		2024-10-03

**POSITIVE FUTURES WELL BEING SERVICES CIO**

England & Wales - Charity number 1191006

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# Accounts

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# **Positive Futures Well Being Services CIO**

## **Trustees' Report and Unaudited Financial Statements**

**For the Year Ended**

**31 December 2024**

# POSITIVE FUTURES WELL BEING SERVICES CIO

## FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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## POSITIVE FUTURES WELL BEING SERVICES CIO

### CHARITY INFORMATION

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<b>Charity Number</b>	1191006
<b>Trustees</b>	R Hampton (appointed 3 October 2024) W C Gallagher J Crowland (appointed 3 October 2024) B W Salmon-Rushton M Mottaghian
<b>Registered office</b>	701 Cameron House White Cross Business Park Lancaster LA1 4XF
<b>Independent examiner</b>	Jack Steer BA(Hons) FCA MHA 14 Mannin Way Lancaster Business Park Lancaster LA1 3SW

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **CHAIR'S REPORT**

#### **YEAR ENDED 31 DECEMBER 2024**

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Capacity has been the theme of 2024. In all areas of the charity, we are getting close to capacity in terms of numbers we could support and staff hours. We looked at how we could work smarter and not harder, and this has freed some appointments up, we have also trained new volunteers in telephone support and a member of the admin team can now do telephone welfare calls and initial assessments. At each Trustee meeting we will revisit this topic.

We were asked to be 'Critical Friends' with the NHS complex emotion pathway training to look at how they are developing for the future and how they will become more patient need led. Only Positive Futures and one other drug and alcohol service from East Lancashire were invited.

We are on target to exceed 2023's referral numbers which means at the final trustees meeting of the year we talked about staffing going forward and it was decided in 2025 we would look for a team supervisor to free the CEO up to concentrate more on funding and training.

As funding doesn't often follow referrals, we have looked at our pricing structure for therapy and our small fees for groups and membership. We increased membership and have kept the groups at the same price and will review again in 2025.

The cost of ingredients for the café have rocketed and there have had to be small increases in charges, however we still support people struggling with food when we can and work in partnership with our local foodbank.

What was originally called 'Levelling Up Money' replacing European social fund grants was a new source of income to us. We were tasked to work with the unemployed to try and upskill them in basic and life skills. The funding was to end in March 2025, however we have been asked if we want to carry on but in a smaller way and only with life skills. The government has cut the budget by 40% so we have put an expression of interest in 40% less than this year and will hear in early January.

After the success of our 'Stay Connected project working with mainly elderly people who are house bound we were invited to speak to Social Service's about the possibility of extending this to support Adults who didn't reach their benchmark for Adult Social Care. The meeting was successful, and we will be part of a Pan Lancashire pilot project in 2025.

Our assessment process has become more robust meaning each person is then assigned the right people, services and opportunities for their needs.

As Morecambe Golf Club Charity of the Year, we received just over £13000.00, having said this it didn't come as one lump some it came to us through 2023/24 and was non-restricted funds. We had great fun being so involved with them, IN their words they have never had a charity that supported them to support us so well. They said most charities just turn up for the cheque at the end of the Captaincy

Our fundraising working group have organised four main events and set themselves a target of £8000 to raise. The event will start with an Easter Drama Production, Cross Bay Walk, Cabaret Night and Christmas Drama performance linked to a Christmas shop.

We have better accounting systems now and invoices are paid much quicker. This year saw new Trustees join us which has made a positive impact on working groups.

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **CHAIR'S REPORT (continued)**

#### **YEAR ENDED 31 DECEMBER 2024**

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We end the year with our highest revenue to date which is bittersweet. It shows how far we have come and how successful we are however it means we are precluded from applying to some grants which I feel confident we would get as they have lowered their upper limits of revenue you can have to apply. Having said this the year ahead is very positive, we are expecting similar levels of revenue and will increase our therapeutic offer for people struggling to get the support they need.

**Wendy Salmon-Rushton**

**Chair of Trustees**

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **CEO'S REPORT**

#### **YEAR ENDED 31 DECEMBER 2024**

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2024 has been an exceptional year, we have grown in all areas of the charity, staff, volunteers and services offered. We have also been very mindful where we can move people on, so our services are not put under too much pressure, and our people get the best support on offer.

I am currently in talks with Citizen Advice North Lancashire to hold two sessions a month at our centre, to make it easier for people to access support in a familiar place. They say we are priority but it may be 2025 before this will happen.

Yet again much of our work is keeping people from making Doctors appointment and turning up at A&E which is part of the reason for our Crisis Café contract with the NHS. At our review meeting it was wonderful to deliver the numbers and outcomes showing the reasons to keep re-contracting, this is also the first year we have had an increase of more than 0.05%.

Grants need to be our next focus. Whilst our turnover is excellent, and we are thought of very highly in the area we cannot become complacent. The current market for grants seems to be concentrating on start ups rather than organisations who can prove stability and could expand an already needed service. For us we need to ensure the applications are outstanding and even try to find funding before it comes out so that we can inform the process. We need to talk to funders and make them aware of us and I think gain references and statements from services who already work alongside us.

Staff training will continue to focus on a robust assessment using formulation to ensure we create the right support plan for each person ensuring that the individuals own understanding of their situation being central to the process.

Partnership work continues to be a big part of our success and in November this year I was the founder of Lancaster and District Mental Health Forum bringing together over 40 third and public sector organisations to work together. Jenny Redell from Lancaster CVS has agreed to be chair.

Our members which are anyone who uses our services continue to influence our programme and attend regular forums for how we go forward but also supporting the transformation of health services in our area. We continue to try and reduce health inequalities by supporting those most effected

Special thanks as always goes to our volunteers, Trustee's and staff who make this organisation what is, they are so passionate about what they do and of course the people who attend and support us.

**Jan Gomez**

**CEO**

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **TRUSTEES ANNUAL REPORT**

#### **YEAR ENDED 31 DECEMBER 2024**

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The Trustees have pleasure in presenting their report and the unaudited Financial Statements of the Charity for the year ended 31 December 2024.

The Financial Statements comply with The Charities Act 2011, The Memorandum and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

#### **Reference and administrative details**

Positive Futures Well Being Services CIO was formed on 24 August 2020 and is registered with the Charities Commission Number 1191006. Reference and administrative details are shown in the schedule of charity information on page 2 of the annual report.

The Trustees who served the Charity during the year were as follows:

G S Brown  
W C Gallagher  
V P Gomez  
B W Salmon-Rushton  
M Mottaghian

#### **Structure, Governance and Management**

The Charity is formed as a charitable incorporated organisation and is governed by the charity's Memorandum and Articles of Association.

The Charity is managed by its board of trustees, consisting currently of four members, which meets several times a year.

#### **Objectives and Activities**

The charity's principal objects as set out in the governing document, which constitute our core purpose, are: -

- The relief of unemployment for the public benefit in Lancashire, in such ways as may be thought fit, including assistance to find employment.
- The prevention or relief of poverty for the public benefit of persons who are in need by reason of disability or social and economic disadvantage resident in Lancashire in such ways as may be thought fit including, but not limited to, the provision of:
  - Support and information in relation to accessing housing, benefits, food banks and medical services.
  - The provision of advocacy, counselling and mentoring support.

The Charity was formed in August 2020 and is closely connected with Positive Futures North West CIC.

#### **Public Benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit in its objectives and activities explained in this report, which are considered to be for public benefit.

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2024**

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#### **Appointment of Trustees**

The appointment of trustees is governed by provisions contained within the Charity's governing document. This is generally on recommendation from existing trustees. Induction is carried out on a one-to-one basis with training provided where required.

#### **Achievements and performance in the year**

2024 has been an exceptional year, we have grown in all areas of the charity, staff, volunteers and services offered. We have also been very mindful where we can move people on, so our services are not put under too much pressure, and our people get the best support on offer.

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Special thanks as always goes to our volunteers, Trustee's and staff who make this organisation what is, they are so passionate about what they do and of course the people who attend and support us.

#### **Financial review**

During the year the Charity generated income of £403,622 and had expenditure of £335,674. This represents the fourth accounting period for the Charity and has left it with reserves of £147,422 carried forward to future financial periods of which £34,237 is restricted.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## TRUSTEES ANNUAL REPORT

### YEAR ENDED 31 DECEMBER 2024

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#### Income

Our income is a good mixture of contracts and our own organisations income from groups, membership, fundraising and the café which gives future stability and longevity. We get numerous small donations from people who are grateful for the support they receive as well as income from fun days at school which may only be £80.00 but they all add up.

#### Reserves policy

Given the Charity's infancy, no formal reserves policy has been decided by the Trustees. At the year end, reserves were £147,422 and £111,015 after the deduction of fixed assets and restricted funds carried forward.

#### Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by Trustees on a regular basis.

This year we have been reviewing all our policies and procedures focusing on our open-door policy and risk management and our accounting system. We have invested in Quick Books software and training which enables the trustees to see the charities finances in real time and shows any monies outstanding more than 30 days.

#### Plans for future periods

Next year will see us working and being paid with Adult Social Care, it will only be a pilot contract but at present we are doing the work for nothing. Dates and protocols are yet to be set. Unfortunately we missed the deadline for applying for The Kings Volunteer Award, this will be priority for next year. We expect the NHS contract to be renewed and there is also a possibility of the Government funding (previously Levelling up money) being renewed at a smaller amount which at the end of last year was a definite no. We will continue to be confident on our new accounting software. We are looking to take on an IT company that can support us when things go wrong and having a bespoke database built We expect staffing to go up by a minimum of one fulltime person.

#### Responsibilities of the Trustees

The Trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. The Trustees 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.

#### Independent Examiner

MHA were re-appointed as independent examiner in the period and have offered themselves for reappointment for the coming year.

Signed on behalf of the Trustees.

*Wendy Rushton*

**B W Salmon-Rushton (Trustee)**

October 30, 2025

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF POSITIVE FUTURES WELL BEING SERVICES CIO**

**YEAR ENDED 31 DECEMBER 2024**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 to 20.

#### **Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*J Steer*

**Jack Steer BA(Hons) FCA**  
Chartered Accountant

MHA  
14 Mannin Way  
Lancaster Business Park  
Lancaster  
LA1 3SW

October 30, 2025

**POSITIVE FUTURES WELL BEING SERVICES CIO****STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
<b>Income from:</b>					
Donations and legacies	3	24,076	-	24,076	4,618
Charitable activities	4	220,246	159,300	379,546	328,201
Other	5	-	-	-	15
<b>Total income</b>		244,322	159,300	403,622	332,834
<b>Expenditure on:</b>					
Charitable activities	6	189,064	146,610	335,674	259,149
<b>Total expenditure</b>		189,064	146,610	335,674	259,149
<b>Net income/(expenditure)</b>		55,258	12,690	67,948	73,685
Transfers between funds		4,000	(4,000)	-	-
<b>Net movement in funds</b>		59,258	8,690	67,948	73,685
<b>Reconciliation of funds</b>					
Total funds brought forward		53,927	25,547	79,474	5,789
<b>Total funds carried forward</b>		113,185	34,237	147,422	79,474

The Statement of Financial Activities includes all gains and losses in the period.

All of the above amounts relate to continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

**POSITIVE FUTURES WELL BEING SERVICES CIO****BALANCE SHEET****AS AT 31 DECEMBER 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10	2,170		3,512	
			2,170		3,512
<b>Current assets</b>					
Debtors	11	162,400		66,737	
Cash at bank and in hand		21,341		33,293	
Stock		2,500		-	
		186,241		100,030	
<b>Creditors:</b> amounts falling due within one year	12	(40,989)		(24,068)	
<b>Net current assets</b>			145,252		75,962
<b>Total assets less current liabilities</b>			147,422		79,474
<b>Total net assets</b>			147,422		79,474
<b>Capital and reserves:</b>					
Restricted income funds	13		34,237		25,547
Unrestricted income funds	13		113,185		53,927
<b>Total funds</b>			147,422		79,474

These accounts were approved by the Board and authorised for issue on October 30, 2025 and are signed on their behalf by:

*Wendy Rushton*

**B W Salmon-Rushton  
Trustee**

The notes on pages 12 to 20 form part of these financial statements.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Legal form

The entity is registered as a charitable incorporation organisation in England and Wales. The address of the Charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

#### Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the Charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Going concern

The Trustees consider the Charity to have sufficient working capital to see it through the coming months and at the time of approving the financial statements, have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Income

Donations and grants are included in the statement of financial activities when the Charity is entitled, and the amount can be measured with reasonable accuracy.

Income from charitable activities is recognised upon the relevant charitable service being provided and therefore the Charity becomes entitled to such funds. Income received relating to future courses is deferred until that date.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies (continued)

#### **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Support costs are incurred to directly support the objectives of the Charity and are allocated to charitable activities expenditure and raising funds expenditure according to the estimated spread of such costs in any period.

#### **Fixed assets**

Fixed assets represent fixtures and fittings which are capitalised and included at cost. The Charity depreciates assets over 5 years representing a 20% straight line depreciation charge.

#### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Cash and cash equivalents**

Cash held by the Charity comprises of cash held on call at banks and cash in hand.

#### **Accumulated funds**

Unrestricted funds are available for use at the discretion of the Trustees in the furtherance of the general activities of the Charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

#### **Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument. Financial assets and liabilities are offset when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### *Basic financial assets*

Basic financial assets are initially measured at transaction price including transaction costs, and are subsequently carried at amortised cost using the effective interest rate method. Financial assets classified as receivable within one year are not amortised. Financial assets are derecognised when contractual rights are settled.

#### *Impairment of financial assets*

Financial assets are assessed for impairment at each reporting date. Financial assets are impaired where there is evidence that the estimated future cash flows have been affected. If impaired, the impairment loss is recognised in the statement of comprehensive income.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies (continued)

#### *Financial liabilities*

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

In the opinion of the Trustees there have been no significant judgements made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material misstatement of the carrying amount of assets and liabilities within the next financial year.

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations and fundraising income	24,076	-	<b>24,076</b>	4,618
	24,076	-	<b>24,076</b>	4,618

In the prior year all income from donations and grants was unrestricted.

### 4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Course and café income	108,735	-	<b>108,735</b>	86,098
Support income	13,524	-	<b>13,524</b>	18,023
Grant income	97,987	159,300	<b>257,287</b>	224,080
	220,246	159,300	<b>379,546</b>	328,201

In the prior year, £155,455 of income from charitable activities was restricted and £172,746 was unrestricted.

## POSITIVE FUTURES WELL BEING SERVICES CIO

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

#### 5 Other income

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Bank interest received	-	-	-	7
Other interest received	-	-	-	8
	-	-	-	15

In the prior year all other income was unrestricted.

#### 6 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<i>Mental health well being services:</i>				
Service delivery costs	448	-	448	-
Staff and volunteer expenses	10,446	-	10,446	9,248
Student Supervision	2,573	-	2,573	-
Utilities costs	2,686	-	2,686	1,637
Marketing costs	5,593	-	5,593	1,683
Event and trip costs	2,412	100	2,512	1,800
Training costs	564	-	564	3,003
Computer costs	1,976	-	1,976	4,678
Printing, postage & stationery	413	203	616	3,585
Subscriptions	-	-	-	117
Repairs	9,837	-	9,837	1,179
Travel costs	472	-	472	6,023
Rent	39,236	-	39,236	29,040
Bank charges	-	-	-	51
Café expenses	37,363	-	37,363	31,615
Gifts	2,925	-	2,925	2,182
Groups and training	1,878	-	1,878	392
Telephone	105	-	105	3,508
Wages	40,846	146,307	187,153	140,264
Social security costs	9,422	-	9,422	6,394
Pension contributions	7,071	-	7,071	3,373
Sundry and subsistence	3,253	-	3,253	2,373
Depreciation	1,342	-	1,342	1,213
Stock movement	(2,500)	-	(2,500)	-
Support costs	7	10,703	10,703	5,791
	189,064	146,610	335,674	259,149

In the prior year, £129,908 of expenditure on charitable activities was restricted and £129,241 was unrestricted.

**POSITIVE FUTURES WELL BEING SERVICES CIO****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2024****7 Support costs**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Independent examination	6,798	-	<b>6,798</b>	3,750
Payroll costs	3,318	-	<b>3,318</b>	1,665
Confirmation statement	-	-	-	116
Insurance costs	587	-	<b>587</b>	260
	<b>10,703</b>	<b>-</b>	<b>10,703</b>	<b>5,791</b>

All support costs in the prior year unrestricted.

**8 Net income/(expenditure)**

	2024 £	2023 £
Net income/(expenditure) is after charging:		
Independent examiner's remuneration	<b>6,798</b>	<b>3,750</b>

**9 Staff and Trustee emoluments and other staff costs**

<b>Total staff costs were as follows:</b>	2024 £	2023 £
Wages and salaries	<b>187,153</b>	140,264
Social security costs	<b>9,422</b>	6,394
Pension costs	<b>7,071</b>	3,373
	<b>203,646</b>	150,031
	<b>2024 No</b>	2023 No
Direct charity workers	<b>16</b>	14
	<b>16</b>	14

No employees received more than £60,000 remuneration.

## POSITIVE FUTURES WELL BEING SERVICES CIO

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

#### 9 Staff and Trustee emoluments and other staff costs (continued)

Key management personnel are considered to be the Trustees of the Charity. No remuneration was paid to any Trustees in the current period.

No expenses were paid to Trustees during the period.

#### 10 Tangible fixed assets

	<b>Fixtures, Fittings &amp; Equipment £</b>
<b>Cost</b>	
At 1 January 2024	6,713
Additions	-
Disposals	-
<b>At 31 December 2024</b>	<b>6,713</b>
<b>Depreciation</b>	
At 1 January 2024	3,201
Charge for the year	1,342
Eliminated on disposals	-
<b>At 31 December 2024</b>	<b>4,543</b>
<b>Net book value</b>	
<b>At 31 December 2024</b>	<b>2,170</b>
At 1 January 2024	3,512

#### 11 Debtors: amounts falling due within one year

	<b>2024 £</b>	<b>2023 £</b>
Trade debtors	<b>120,597</b>	48,670
Prepayments	<b>3,002</b>	-
Other Debtors	<b>38,801</b>	18,067
	<b>162,400</b>	66,737

## POSITIVE FUTURES WELL BEING SERVICES CIO

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

#### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade Creditors	3,208	519
Accruals	23,646	1,806
Other Creditors	7,384	5,280
Taxes & Social Security	6,751	16,463
	<b>40,989</b>	<b>24,068</b>

#### 13 Analysis of charitable funds: Current period

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
<b>Restricted funds:</b>					
Stay Connected	4,000	-	-	(4,000)	-
Crisis Café Contract	-	74,524	(74,524)	-	-
Grant Scape	-	18,613	(18,613)	-	-
WEA	-	8,118	(8,118)	-	-
Your Next Step	21,547	58,045	(45,355)	-	<b>34,237</b>
	<b>25,547</b>	<b>159,300</b>	<b>(146,610)</b>	<b>(4,000)</b>	<b>34,237</b>
<b>Unrestricted funds:</b>					
General funds	53,927	244,322	(189,064)	4,000	<b>113,185</b>
	<b>79,474</b>	<b>403,622</b>	<b>(335,674)</b>	<b>-</b>	<b>147,422</b>

<u>Project</u>	<u>Funder</u>	<u>Project description</u>
Stay Connected	Lancaster CVS	Stay Connected works with people who are totally housebound, we call them once a week and visit them once a month. Lots of card and letters, gifts etc are posted
Crisis Café Contract	NHS	This is an alternative crisis pathway non-medical and opening late into the evenings.

## POSITIVE FUTURES WELL BEING SERVICES CIO

### NOTES TO THE FINANCIAL STATEMENTS

#### YEAR ENDED 31 DECEMBER 2024

#### 13 Analysis of charitable funds: Current period (continued)

<u>Project</u>	<u>Funder</u>	<u>Project description</u>
Walney Island Wind Farm Fund	Grantscape	To offer confidence and self esteem training to up to 60 people including additional one to one support if required.
Active Lancashire via Sport England	Active Lancashire	Funding to offer free sessions for people attending gym buddies and to buy equipment . Gym buddies are small classes for people who want to get fitter lose weight and be more body confident.
WEA	The Cotton Exchange Bldg, Bixteth St, Liverpool L3 9JR	Levelling up money from the government given to the Workers Education Association (WEA) to give out as grants to help people improve their maths skills (hence the project was called multiply) and money management.
Your Next Step	Lancaster City Council Central Government Levelling up Money	Helping the furthest away from the job market build new skills and engage in activities to learn communication skills and confidence. Encourage people to join basic skills and skills and to ideally prepare for the job marker.
Trail Blazer	NHS	This was a local pilot to support a bed blocking initiative for people with mental health illness.

#### 14 Analysis of charitable funds: Prior period

	<b>At 1 January 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31 December 2023 £</b>
<b>Restricted funds:</b>					
Stay Connected	-	10,000	(6,000)	-	4,000
Crisis Café Contract	-	74,000	(74,000)	-	-
Walney Island Wind Farm Fund	-	21,343	(21,343)	-	-
Active Lancashire via Sport England	-	3,480	(3,480)	-	-
Your Next Step	-	40,832	(19,285)	-	21,547
Trail Blazer	-	5,800	(5,800)	-	-
	<b>-</b>	<b>155,455</b>	<b>(129,908)</b>	<b>-</b>	<b>25,547</b>
<b>Unrestricted funds:</b>					
General funds	5,789	177,379	(129,241)	-	<b>53,927</b>
	<b>5,789</b>	<b>332,834</b>	<b>(259,149)</b>	<b>-</b>	<b>79,474</b>

**POSITIVE FUTURES WELL BEING SERVICES CIO****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2024****15 Analysis of net assets between funds: Current period**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Fixed assets	2,170	-	2,170
Current assets	152,004	34,237	186,241
Current liabilities	(40,989)	-	(40,989)
	<b>113,185</b>	<b>34,237</b>	<b>147,422</b>

**16 Analysis of net assets between funds: Prior period**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>
Fixed assets	3,512	-	3,512
Current assets	74,483	25,547	100,030
Current liabilities	(24,068)	-	(24,068)
	<b>53,927</b>	<b>25,547</b>	<b>79,474</b>

**17 Related party transactions**

Wages were paid to the spouse of one Trustee in the year, totalling £nil (2023: £36,613).

There was an amount owed from Positive Futures North West Community Interest Company at the 31 December 2024 of £36,479 (2023 £15,745).

**18 Controlling party**

There was not considered to be any controlling party of the Charity during the period.

**POSITIVE FUTURES WELL BEING SERVICES CIO**

England & Wales - Charity number 1191006

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# Accounts

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# **Positive Futures Well Being Services CIO**

## **Trustees' Report and Unaudited Financial Statements**

**For the Year Ended**

**31 December 2023**

# **POSITIVE FUTURES WELL BEING SERVICES CIO**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2023**

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## POSITIVE FUTURES WELL BEING SERVICES CIO

### CHARITY INFORMATION

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<b>Charity Number</b>	1191006
<b>Trustees</b>	G S Brown W C Gallagher V P Gomez B W Salmon-Rushton
<b>Registered office</b>	701 Cameron House White Cross Business Park Lancaster LA1 4XF
<b>Independent examiner</b>	MHA 14 Mannin Way Lancaster Business Park Lancaster LA1 3SW

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **CHAIR'S REPORT**

#### **YEAR ENDED 31 DECEMBER 2023**

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2023 has seen the charity continue to grow in terms of staff, projects and the people we are supporting.

Our reputation for being the leading mental health charity in the area has grown further with our CEO making it priority to attend as many meetings as possible and networking events in 2023. She is well known in the area for giving information and advice to partners, startups and supporting the public sector, which enhances our reputation.

Our referrals and people walking through the door have increased going over 700 for the first time. We have over thirty-five referrers many from the mental health teams. The proportion of people with learning disabilities coming to the service has also increased, many have autism and or mental health issues.

One issue is that most of the referrers with the exception of the NHS don't contribute to us financially and that puts a great burden on the service. Having said this our CEO believes that some of the organisations may commission in the future. For example, the Crisis Café which this year will be just over 60% of our income came from Positive Futures reputation to fulfil the needs of NHS service users and the good news is the contract has been recommissioned for a further 12 months with the expectation it will run for at least five more years. The reason it was only a one-year re-commission is that the CCG has been changed and it takes a year for everyone to be placed in their jobs and to settle into the new systems.

In 2023 we started working on an employment project called 'Your Next Step'. This was funded by central government with levelling up money via our local council. With capital money for ICT equipment the total was just over £44000.00 pro rata however the council didn't get the paperwork out in time, so we lost out on the first quarter.

The paperwork for the project is very bureaucratic and took us a long time to get used to it, however for 23/24 we are well placed to make targets and get all the paperwork in on time. The funding for this project will end on the 31 March 2025 and will not be renewed.

Other projects this year have included 'Stay Connected' which was funded by the local council's health champion's budget. Stay Connected has been extremely successful. Stay Connected works with people who are designated housebound by their G.P practice. Of the 80 people we worked with 76 were over 80 and two were over 100 years old. The project is funded until March 2024. We alongside primary care believe this work should be funded by the NHS so we will be writing a robust report showing the savings to primary and secondary NHS budgets.

The staff team are close to capacity, so our focus is going to be recruiting more volunteers from in and outside the organisation. Training this year has concentrated on assessment as well as updating statutory training including first aid and safeguarding.

We were delighted to be chosen as charity of the year for Morecambe Darts and Cricket Club. The finances will be split over 23/24. We have also just been chosen to be the charity for Morecambe Golf Club however the finances will be received in 2024. We expect these organisations will bring in over £12000.00 between them. Fund raising continues to be a bigger part of our income and we have at last started getting gift aid through which will also make a difference to us.

As fundraising is becoming an important part of our income, we are working on creating a fundraising working group.

Following advice from our accountant we have tightened the accounting systems up by using quick books. It has been a steep learning curve however it is a better system to be able to check finances in real time.

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **CHAIR'S REPORT (continued)**

#### **YEAR ENDED 31 DECEMBER 2023**

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We are looking into the benefits of moving our accounting year to the tax year, however no decision has been made at present.

We end the year with hundreds of successes behind us, lots of optimism for 2024 and many new partners wanting to work alongside us. We have been approached by a psychologist who wants to study our way of working as he says he sees transformation of lives here that he doesn't see anywhere else and wants to know why we have got it right so he can share with other organisations in the future.

**Wendy Salmon-Rushton**

**Chair of Trustees**

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **CEO'S REPORT**

#### **YEAR ENDED 31 DECEMBER 2023**

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2023 has still seen numbers of people requiring support increasing however COVID being the main reason has reduced. We are seeing more people who are in work but at risk of leaving, going sick or losing their jobs requiring therapeutic support (mentoring, crisis support and talking therapies). Having the contract for the local Crisis Café an alternative crisis supports pathway means we are open later which makes it easier for these people to access our service. The feedback from this group is that we are the only people open for working people and without the service they would be in deeper crisis.

So much of the work we are doing is keeping people out of hospitals, supporting people to get one step closer to work even though it is still a long way from the person becoming economically active.

We achieved our goal of getting funding that was more sustainable from the NHS (ongoing) and Central Government (two years with a possible further year) and only had four other grants. We continue to bring in a good amount of money independently from our courses and social activities.

We increased our number of paid staff again as well as increased the number of volunteers. Whilst the staff training is robust, we need to review and build the volunteer training as the intensity of the work increases. Most of our paid staff have come from our volunteers to the invest is vital.

Partnership work is a big part of our success, trust from other agencies and organisations continues to grow as does our reputation for positive outcomes, especially for the most disadvantaged.

Our members which are anyone who uses our services continue to influence our programme and attend regular forums for how we go forward but also supporting the transformation of health services in our area.

Something new for the end of 2023 going forward into 2024 is that we have been approached by four organisations asking if we can be their charity of the year. We are very excited about the possibilities this could bring to the charity.

Special thanks as always goes to our volunteers and staff who make this organisation what is, they are so passionate about what they do and of course the people who attend and support us.

**Jan Gomez**

**CEO**

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **TRUSTEES ANNUAL REPORT**

#### **YEAR ENDED 31 DECEMBER 2023**

---

The Trustees have pleasure in presenting their report and the unaudited Financial Statements of the Charity for the year ended 31 December 2023.

The Financial Statements comply with The Charities Act 2011, The Memorandum and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

#### **Reference and administrative details**

Positive Futures Well Being Services CIO was formed on 24 August 2020 and is registered with the Charities Commission Number 1191006. Reference and administrative details are shown in the schedule of charity information on page 2 of the annual report.

The Trustees who served the Charity during the year were as follows:

G S Brown  
W C Gallagher  
V P Gomez  
B W Salmon-Rushton

#### **Structure, Governance and Management**

The Charity is formed as a charitable incorporated organisation and is governed by the charity's Memorandum and Articles of Association.

The Charity is managed by its board of trustees, consisting currently of four members, which meets several times a year.

#### **Objectives and Activities**

The charity's principal objects as set out in the governing document, which constitute our core purpose, are: -

- The relief of unemployment for the public benefit in Lancashire, in such ways as may be thought fit, including assistance to find employment.
- The prevention or relief of poverty for the public benefit of persons who are in need by reason of disability or social and economic disadvantage resident in Lancashire in such ways as may be thought fit including, but not limited to, the provision of:
  - Support and information in relation to accessing housing, benefits, food banks and medical services.
  - The provision of advocacy, counselling and mentoring support.

The Charity was formed in August 2020 and is closely connected with Positive Futures North West CIC.

#### **Public Benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit in its objectives and activities explained in this report, which are considered to be for public benefit.

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2023**

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#### **Appointment of Trustees**

The appointment of trustees is governed by provisions contained within the Charity's governing document. This is generally on recommendation from existing trustees. Induction is carried out on a one-to-one basis with training provided where required.

#### **Achievements and performance in the year**

2023 has seen the charity continue to grow in terms of staff, projects and the people we are supporting.

Our reputation for being the leading mental health charity in the area has grown further with our CEO making it priority to attend as many meetings as possible and networking events in 2023. She is well known in the area for giving information and advice to partners, startups and supporting the public sector, which enhances our reputation.

Our referrals and people walking through the door have increased going over 700 for the first time. We have over thirty-five referrers many from the NHS mental health teams. The proportion of people with learning disabilities coming to the service has also increased, many have autism and or mental health issues.

One issue is that most of the referrers apart from the NHS do not contribute to us financially and in 2023 we started working on an employment project called 'Your Next Step'. This was funded by central government with levelling up money via our local council. With capital money for ICT equipment the total was just over £44,000.00 pro rata.

Another new project which has been extremely successful projects this year have included 'Stay Connected' which was funded by the local council's Health Champions Budget. Stay Connected has been extremely successful. Stay Connected works with people who are designated housebound by their G.P practice. Of the 80 people we worked with 76 were over 80 and two were over 100 years old. The project is funded until March 2024. We alongside primary care believe this work should be funded by the NHS so we will be writing a robust report showing the savings to primary and secondary NHS budgets. When writing this report we now have one member of staff and three volunteers dedicated to the projects.

#### **Financial review**

During the year the Charity generated income of £332,834 and had expenditure of £259,149. This represents the third accounting period for the Charity and has left it with reserves of £79,474 carried forward to future financial periods of which £25,547 is restricted.

#### **Income**

A large part of our income has come from the NHS and Central Government grant funding both which continue through to 2024 and beyond, which gives the charity financial confidence. We have had three other main grants and then the rest of the income is made up from fundraising, small fees for sessions and courses, membership and the café. We continue to be as self-financing as possible however we are a long way from being totally independent. We had been very conscious that our income needed to contribute towards the charity's reserves which are now in a good position.

#### **Reserves policy**

Given the Charity's infancy, no formal reserves policy has been decided by the Trustees. At the year end, reserves were £79,474 and £50,415 after the deduction of fixed assets and restricted funds carried forward.

## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **TRUSTEES ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2023**

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#### **Risk management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by Trustees on a regular basis.

This year we have been reviewing all our policies and procedures focusing on our open-door policy and risk management and our accounting system. We have invested in Quick Books software and training which enables the trustees to see the charities finances in real time and shows any monies outstanding more than 30 days.

#### **Plans for future periods**

Next year we want to create an annual event that is our main internal fund raising event. We are hoping it will be The Cross Bay Walk. We will be working closely with two sport and leisure organisations as their charity of the year and two individual groups from Lancaster University.

We will be creating a three month volunteer training programme and apply for The Kings Volunteer Award for the volunteers to be nationally recognised.

We want to be more confident on our new accounting software with at least one more training day from an expert.

Finally, we will be applying for the big lottery for funding for a three-year period.

#### **Responsibilities of the Trustees**

The Trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. The Trustees 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.

#### **Independent Examiner**

MHA Moore and Smalley were re-appointed as independent examiner in the period and have offered themselves for reappointment for the coming year.

Signed on behalf of the Trustees.

B W Rushton

**B W Salmon-Rushton**

Trustee

October 31, 2024

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## **POSITIVE FUTURES WELL BEING SERVICES CIO**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF POSITIVE FUTURES WELL BEING SERVICES CIO**

**YEAR ENDED 31 DECEMBER 2023**

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 10 to 20.

#### **Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I have identified matters of concern that give me reasonable cause to believe that:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; and
2. The accounts do not agree with those records.

During the year the Charity transitioned from manual accounting records to using a cloud accounting system. In the course of doing this, the charity has been required to provide training to staff and make wholesale changes to its accounting function, which has resulted in insufficient record keeping by the Charity to fully support the income and expenditure recorded in the financial statements. A number of adjustments have been required to the year-end financial statements to present a proper understanding of the accounts, and management have committed to making improvements to maintain proper record keeping going forwards.

I confirm that there are no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jack Steer BA(Hons) ACA  
Chartered Accountant

MHA  
14 Mannin Way  
Lancaster Business Park  
Lancaster  
LA1 3SW

October 31, 2024

**POSITIVE FUTURES WELL BEING SERVICES CIO****STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Income from:</b>					
Donations and legacies	3	4,618	-	4,618	2,343
Charitable activities	4	172,746	155,455	328,201	86,114
Other	5	15	-	15	-
<b>Total income</b>		177,379	155,455	332,834	88,457
<b>Expenditure on:</b>					
Charitable activities	6	129,241	129,908	259,149	113,536
<b>Total expenditure</b>		129,241	129,908	259,149	113,536
<b>Net income/(expenditure)</b>		48,138	25,547	73,685	(25,079)
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		48,138	25,547	73,685	(25,079)
<b>Reconciliation of funds</b>					
Total funds brought forward		5,789	-	5,789	30,868
<b>Total funds carried forward</b>		53,927	25,547	79,474	5,789

The Statement of Financial Activities includes all gains and losses in the period.

All of the above amounts relate to continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

**POSITIVE FUTURES WELL BEING SERVICES CIO****BALANCE SHEET****AS AT 31 DECEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10	3,512		4,076	
			3,512		4,076
<b>Current assets</b>					
Debtors	11	66,737		2,582	
Cash at bank and in hand		33,293		11,963	
			100,030		14,545
<b>Creditors:</b> amounts falling due within one year	12	(24,068)		(12,832)	
<b>Net current assets</b>			75,962		1,713
<b>Total assets less current liabilities</b>			79,474		5,789
<b>Total net assets</b>			79,474		5,789
<b>Capital and reserves:</b>					
Restricted income funds	13	25,547		-	
Unrestricted income funds	13	53,927		5,789	
<b>Total funds</b>			79,474		5,789

October 31, 2024

These accounts were approved by the Board and authorised for issue on ..... and are signed on their behalf by:



**B W Salmon-Rushton**  
Trustee

The notes on pages 12 to 20 form part of these financial statements.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Legal form

The entity is registered as a charitable incorporation organisation in England and Wales. The address of the Charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

#### Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the Charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Going concern

The Trustees consider the Charity to have sufficient working capital to see it through the coming months and at the time of approving the financial statements, have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Reporting period

This represents the financial statements to the year end date of 31 December 2023. The comparative period was from 1 January 2022 to 31 December 2022.

#### Income

Donations and grants are included in the statement of financial activities when the Charity is entitled, and the amount can be measured with reasonable accuracy.

Income from charitable activities is recognised upon the relevant charitable service being provided and therefore the Charity becomes entitled to such funds. Income received relating to future courses is deferred until that date.

Government grant income received relates to support received during the COVID-19 pandemic including income under the Coronavirus Job Retention Scheme and support from local councils through short term grant funding. Income is recognised on receipt or entitlement.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies (continued)

#### Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Support costs are incurred to directly support the objectives of the Charity and are allocated to charitable activities expenditure and raising funds expenditure according to the estimated spread of such costs in any period.

#### Fixed assets

Fixed assets represent fixtures and fittings which are capitalised and included at cost. The Charity depreciates assets over 5 years representing a 20% straight line depreciation charge.

#### Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### Cash and cash equivalents

Cash held by the Charity comprises of cash held on call at banks and cash in hand.

#### Accumulated funds

Unrestricted funds are available for use at the discretion of the Trustees in the furtherance of the general activities of the Charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

#### Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument. Financial assets and liabilities are offset when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### *Basic financial assets*

Basic financial assets are initially measured at transaction price including transaction costs, and are subsequently carried at amortised cost using the effective interest rate method. Financial assets classified as receivable within one year are not amortised. Financial assets are derecognised when contractual rights are settled.

#### *Impairment of financial assets*

Financial assets are assessed for impairment at each reporting date. Financial assets are impaired where there is evidence that the estimated future cash flows have been affected. If impaired, the impairment loss is recognised in the statement of comprehensive income.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies (continued)

#### *Financial liabilities*

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

In the opinion of the Trustees there have been no significant judgements made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material misstatement of the carrying amount of assets and liabilities within the next financial year.

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations and fundraising income	4,578	-	4,578	2,343
	4,578	-	4,578	2,343

### 4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Course and café income	86,098	-	86,098	25,296
Support income	18,023	-	18,023	15,709
Grant income	68,625	155,455	224,080	45,109
	172,746	155,455	328,201	86,114

**POSITIVE FUTURES WELL BEING SERVICES CIO****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2023****5 Other income**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Bank interest received	7	-	7	-
Other interest received	8	-	8	-
	15	-	15	-

**6 Expenditure on charitable activities**

Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<i>Mental health well being services:</i>				
Service delivery costs	-	-	-	4,563
Staff and volunteer expenses	9,248	-	9,248	5,169
Grants and donations paid	-	-	-	-
Utilities costs	1,637	-	1,637	-
Marketing costs	1,683	-	1,683	299
Event and trip costs	1,800	-	1,800	-
Training costs	3,003	-	3,003	-
Computer costs	4,678	-	4,678	2,095
Printing, postage & stationery	3,045	540	3,585	721
Subscriptions	117	-	117	-
Repairs	1,179	-	1,179	1,969
Travel costs	6,023	-	6,023	3,941
Rent	29,040	-	29,040	19,527
Bank charges	51	-	51	-
Café expenses	31,615	-	31,615	-
Gifts	1,222	960	2,182	-
Groups and training	392	-	392	-
Telephone	3,298	210	3,508	-
Wages	12,066	128,198	140,264	63,864
Social security costs	6,394	-	6,394	-
Pension contributions	3,373	-	3,373	739
Sundry and subsistence	2,373	-	2,373	5,927
Depreciation	1,213	-	1,213	1,213
Support costs	5,791	-	5,791	3,509
	129,241	129,908	259,149	113,536

## POSITIVE FUTURES WELL BEING SERVICES CIO

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

#### 7 Support costs

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Independent examination	3,750	-	3,750	1,776
Payroll costs	1,665	-	1,665	1,498
Confirmation statement	116	-	116	-
Insurance costs	260	-	260	235
	<u>5,791</u>	<u>-</u>	<u>5,791</u>	<u>3,509</u>

#### 8 Net income/(expenditure)

	2023 £	2022 £
Net income/(expenditure) is after charging:		
Independent examiner's remuneration	<u>3,750</u>	<u>1,776</u>

#### 9 Staff and Trustee emoluments and other staff costs

<b>Total staff costs were as follows:</b>	<b>2023</b> £	2022 £
Wages and salaries	140,264	63,864
Social security costs	6,394	-
Pension costs	3,373	739
	<u>150,031</u>	<u>64,603</u>
	<b>2023</b> <b>No</b>	2022 No
Direct charity workers	<u>14</u>	<u>6</u>
	<u>14</u>	<u>6</u>

No employees received more than £60,000 remuneration.

**POSITIVE FUTURES WELL BEING SERVICES CIO****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2023****9 Staff and Trustee emoluments and other staff costs (continued)**

The Charity had average 14 employees during the current period (2022: 6). In the prior year the Charity was managed by volunteers and employees of a connected party, Positive Futures North West C.I.C, however in this financial year these employees have been brought into the CIO.

Key management personnel are considered to be the Trustees of the Charity. No remuneration was paid to any Trustees in the current period.

No expenses were paid to Trustees during the period.

**10 Tangible fixed assets**

	<b>Fixtures, Fittings &amp; Equipment £</b>
<b>Cost</b>	
At 1 January 2023	6,064
Additions	649
Disposals	-
<b>At 31 December 2023</b>	<b>6,713</b>
<b>Depreciation</b>	
At 1 January 2023	1,988
Charge for the year	1,213
Eliminated on disposals	-
<b>At 31 December 2023</b>	<b>3,201</b>
<b>Net book value</b>	
<b>At 31 December 2023</b>	<b>3,512</b>
At 1 January 2023	4,076

**11 Debtors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	48,670	-
Prepayments	-	260
Other Debtors	18,067	2,322
	<b>66,737</b>	<b>2,582</b>

## POSITIVE FUTURES WELL BEING SERVICES CIO

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

#### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade Creditors	519	1,737
Accruals	1,806	1,716
Other Creditors	5,280	1,386
Taxes & Social Security	16,463	7,993
	24,068	12,832
	24,068	12,832

#### 13 Analysis of charitable funds: Current period

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
<b>Restricted funds:</b>					
Stay Connected	-	10,000	(6,000)	-	4,000
Crisis Café Contract	-	74,000	(74,000)	-	-
Walney Island Wind Farm Fund	-	21,343	(21,343)	-	-
Active Lancashire via Sport England	-	3,480	(3,480)	-	-
Your Next Step	-	40,832	(19,285)	-	21,547
Trail Blazer	-	5,800	(5,800)	-	-
	-	155,455	(129,908)	-	25,547
<b>Unrestricted funds:</b>					
General funds	5,789	177,379	(129,241)	-	53,927
	5,789	332,834	(259,149)	-	79,474
	5,789	332,834	(259,149)	-	79,474

<u>Project</u>	<u>Funder</u>	<u>Project description</u>
Stay Connected	Lancaster CVS	Stay Connected works with people who are totally housebound, we call them once a week and visit them once a month. Lots of card and letters, gifts etc are posted
Crisis Café Contract	NHS	This is an alternative crisis pathway non-medical and opening late into the evenings.

## POSITIVE FUTURES WELL BEING SERVICES CIO

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

#### 13 Analysis of charitable funds: Current period (continued)

<u>Project</u>	<u>Funder</u>	<u>Project description</u>
Walney Island Wind Farm Fund	Grantscape	To offer confidence and self esteem training to up to 60 people including additional one to one support if required.
Active Lancashire via Sport England	Active Lancashire	Funding to offer free sessions for people attending gym buddies and to buy equipment . Gym buddies are small classes for people who want to get fitter lose weight and be more body confident.
Your Next Step	Lancaster City Council Central Government Levelling up Money	Helping the furthest away from the job market build new skills and engage in activities to learn communication skills and confidence. Encourage people to join basic skills and skills and to ideally prepare for the job marker.
Trail Blazer	NHS	This was a local pilot to support a bed blocking initiative for people with mental health illness.

#### 14 Analysis of charitable funds: Prior period

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
<b>Restricted funds:</b>	-	-	-	-	-
<b>Unrestricted funds:</b>					
General funds	30,868	88,457	(113,536)	-	5,789
	<b>30,868</b>	<b>88,457</b>	<b>(113,536)</b>	<b>-</b>	<b>5,789</b>

#### 15 Analysis of net assets between funds: Current period

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fixed assets	3,512	-	3,512
Current assets	74,483	25,547	100,030
Current liabilities	(24,068)	-	(24,068)
	<b>53,927</b>	<b>25,547</b>	<b>79,474</b>

**POSITIVE FUTURES WELL BEING SERVICES CIO****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2023**

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**16 Analysis of net assets between funds: Prior period**

	Unrestricted funds £	Restricted funds £	Total 2022 £
Fixed assets	4,076	-	4,076
Current assets	14,545	-	14,545
Current liabilities	(12,832)	-	(12,832)
	<b>5,789</b>	<b>-</b>	<b>5,789</b>

**17 Related party transactions**

Wages were paid to the spouse of one Trustee in the year, totalling £36,613 (2022: £28,000).

There was an amount owed from Positive Futures North West Community Interest Company at the 31 December 2023 of £15,745 (2022: £723).

**18 Controlling party**

There was not considered to be any controlling party of the Charity during the period.

**POSITIVE FUTURES WELL BEING SERVICES CIO**

England & Wales - Charity number 1191006

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# Accounts

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# **Positive Futures Well Being Services CIO**

## **Trustees' Report and Unaudited Financial Statements**

**For the Year Ended**

**31 December 2022**

# POSITIVE FUTURES WELL BEING SERVICES CIO

## FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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# POSITIVE FUTURES WELL BEING SERVICES CIO

## CHARITY INFORMATION

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<b>Charity Number</b>	1191006
<b>Trustees</b>	G S Brown W C Gallagher V P Gomez B W Salmon-Rushton
<b>Registered office</b>	701 Cameron House White Cross Business Park Lancaster LA1 4XF
<b>Independent examiner</b>	MHA Moore and Smalley Priory Close St Mary's Gate Lancaster LA1 1XB

# **POSITIVE FUTURES WELL BEING SERVICES CIO**

## **CHAIR'S REPORT**

**YEAR ENDED 31 DECEMBER 2022**

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My last report started with the words "it is an understatement to say that as a new charity the last 18 months have been a challenge". This report starts in a similar mode and covers the 12 months of 2022. What a challenge the last 12 months have been, we have seen a 100% increase in referrals for our services from public sector organisations as well as other third sector organisations. The capacity within the charity was pushed to its limits so the staff numbers have increased during the year from 7 to 11. Whilst the charity is just over two years old our original CIC had been running for nearly 11 years so our reputation in Lancaster and District is a very high one and therefore, we are often the first thought for organisations who see people who need regular support for their mental health and wellbeing or meaningful activities to improve their lives and reduce isolation.

As an organisation we continue to adapt to the needs of the people we serve within our remit and have over fifty partners we can refer too where their expertise is better for the person.

It is currently a challenging climate for small charities however we have had significant growth and have built a strong foundation on key services, this past year.

This year we have supported over 650 new people face to face and many over the phone as well as our continued support to people already in the service. Our commissioned funding with the NHS has been renewed and will be ongoing indefinitely.

We are collaborating with medical practises to support those who are truly housebound into our services. With this, we are looking at a pilot program in the second half of 2023. We are targeting local council levelling up funds to help the most vulnerable. This will be challenging and the capacity around staff will need to be looked at.

We are also going to be applying for 3-4 years of funding from the national lottery to increase the charity's stability and ongoing growth.

To improve communication with new people and perspective people who come to our service we have started work on a new website to match our professional and caring operation with our public communications. We are also looking to implement a digital membership system to be a reliable source of revenue and a way for people to say thank you to us. The membership offer will continue to grow but our core services will always be available to all.

The groups and training courses have gone from strength to strength, and we have gained additional funders to run many of our training courses.

The social hub has gained in popularity and our community café has received 5/5 stars in food hygiene rating from the local council.

Going forwards we have started the process of recruiting new trustees which will bring new ideas, perspectives, and specialisms.

I am reassured that with the continued hard work and dedication to the people of the district and surrounding areas mental health, of the staff and volunteers at Positive Futures we will get through these difficult times and continue to thrive. We really are lucky to have such a fantastic team, who are the backbone of our organisation and I thank everyone one of them from the bottom of my heart.

**Wendy Salmon-Rushton**

**Chair of Trustees**

# POSITIVE FUTURES WELL BEING SERVICES CIO

## CEO'S REPORT

YEAR ENDED 31 DECEMBER 2022

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Adjusting to the latter stages of the pandemic we have emerged strong and with many people using our services.

We have continued to have a remote offer with also going back to face to face. We offer talking therapies, mentoring and personal development training as well as a whole programme of social activities to support friendship, reduce isolation and build confidence. We ran volunteer training to support people returning to life after COVID and extended the café to cope with the needs of people and increase the number of volunteers we could train and people we could give life-skills training.

2021-2022 continued to see a massive increase in people needing support with mental health issues, especially social support people were frightened to come out again, the isolation had affected them especially but not exclusively young unemployed men. We have spent a lot of time using graded exposure to reintegrate people back into communities including the community that exists at our centre.

This past year we have been looking to decrease dependency on one-off funders and looking for recurring funding.

We had our contract from the NHS recommissioned indefinitely for the Crisis Café in the past we have had money, but it has always been none recurrent now it is a recurring contract. This has allowed us to extend our opening hours even more and to train more peer mentors and crisis workers to help people in emotional distress to reduce the number of people going to A&E when that isn't a suitable environment. The demand for the crisis café has continued and our offer has gone from strength to strength.

We have also worked on training our staff further so that they are able to work with confidence in other areas of mental health. We have also introduced more groups and activities throughout the week when we have observed the need.

We have increased from 7 paid staff a month to 11, this has been due to the capacity needed for all the people who are referred or self-refer to the service, our profile is very high in the local area within services, and we continue to be asked to attend meetings and contribute ideas for the mental health and wellbeing profile for our area's future however we continue to work on our profile within the general public.

I agree with the chair there is lots of optimism for the future, we need to manage our costs well and look at applying for long term funding for new and existing projects. I am proud that we self-fund much of our work and expect this to continue. The need for emotional support and engagement in meaningful activities in a safe environment is even more needed and our programme will continue to be influenced by our service users and their needs.

Special thanks as always goes to our volunteers and staff who make this organisation what is, they are so passionate about what they do.

**Jan Gomez**

**CEO**

# POSITIVE FUTURES WELL BEING SERVICES CIO

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

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The Trustees have pleasure in presenting their report and the unaudited Financial Statements of the Charity for the year ended 31 December 2022.

The Financial Statements comply with The Charities Act 2011, The Memorandum and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

### Reference and administrative details

Positive Futures Well Being Services CIO was formed on 24 August 2020 and is registered with the Charities Commission Number 1191006. Reference and administrative details are shown in the schedule of charity information on page 2 of the annual report.

The Trustees who served the Charity during the year were as follows:

G S Brown  
W C Gallagher  
V P Gomez  
A Fleming (Resigned 17 May 2023)  
J Waller (Resigned 17 May 2023)  
B W Salmon-Rushton

### Structure, Governance and Management

The Charity is formed as a charitable incorporated organisation and is governed by the charity's Memorandum and Articles of Association.

The Charity is managed by its board of trustees, consisting currently of six members, which meets several times a year.

### Objectives and Activities

The charity's principal objects as set out in the governing document, which constitute our core purpose, are: -

- The relief of unemployment for the public benefit in Lancashire, in such ways as may be thought fit, including assistance to find employment.
- The prevention or relief of poverty for the public benefit of persons who are in need by reason of disability or social and economic disadvantage resident in Lancashire in such ways as may be thought fit including, but not limited to, the provision of:
  - Support and information in relation to accessing housing, benefits, food banks and medical services.
  - The provision of advocacy, counselling and mentoring support.

The Charity was formed in August 2020 and is closely connected with Positive Futures North West CIC.

### Public Benefit

The Trustees have complied with their duty to have due regard to the guidance on public benefit in its objectives and activities explained in this report, which are considered to be for public benefit.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

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### Appointment of Trustees

The appointment of trustees is governed by provisions contained within the Charity's governing document. This is generally on recommendation from existing trustees. Induction is carried out on a one-to-one basis with training provided where required.

### Achievements and performance in the year

Positive Futures Well Being Services CIO is a mental health & wellbeing Charity supporting people in Lancaster and District to improve their lives. We run a whole programme of social activities to suit all ages and abilities, personal development training, mentoring, talking therapies and out of hours Crisis Cafe which is for people who are in emotional distress and need to see someone immediately.

Positive Futures has a wealth of experience in working with clients from all backgrounds and with a range of difficulties. These ordinary people now want to tell their stories in order to help others understand or move forward with their own lives. They guest lecture at Lancaster University and soon, UCLAN.

We have a large programme of activities running throughout the year to promote positive mental health and wellbeing. The programme is informed and regularly evaluated by our members and local organisations. It includes a wide range of fun sessions such as singing, art and guitar lessons to our well-known Looking Forward to the Future confidence course which is more formal and helps people to build a foundation to deal with life and its events as well as resilience and anxiety courses which have come from members' feedback. We have added a second counsellor to the service who initially completed her placement with us purely for people who are housebound and can do online or telephone counselling only.

From a funding perspective we had a great year of fundraising using a totaliser to raise £10,000 in our tenth year (initially a CIC). It will be our last year of running our CIC side by side until all as all our companies and organisations who use our services have transferred our invoices to the charity details. It was difficult getting the NHS to transfer and this has taken us into the next financial year to complete.

Our two main funders are the NHS and Lancaster University stay the same however we have been working with our local council to gain levelling up money and a local energy company for money, these are in place we are in the final rounds for both however the decisions are for 2024. We had our highest year for referrals and employed more staff to cope with the increase. We won an art competition; we took a group of 40 people to the lakes for the day who wouldn't normally be able to access that part of the country alone and held a Christmas Market Trip to Bury which was over subscribe. We had 65 people attend an indoor street party for the Platinum Jubilee and 94 Christmas lunches were served at a party.

We supported one counselling student and two social work students on placement and attended 60 plus online interviews for potential social work students all for which we were paid.

We have linked up with a local food bank to take any additional food off them on a Friday where we make soups and stews etc for use in our cafe in the future.

We have made thousands of healthy balanced meals every day to our clients who usually only eat ready meals or takeaways.

We have linked up with a local women's group to help support them in a range of different ways including fresh meals and support groups.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

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We had a trained Citizen Advice Worker based in the centre every Wednesday for immediate appointments which was extremely successful, and we hope this becomes an indefinite programme.

The Quit Smoking Squad came into train staff to support people to reduce or stop smoking and two staff who had been heavy smokers for over 30 years are now more than nine months as non-smokers.

In addition to this we continue with our mentoring, crisis café work for people in emotional distress and general wellbeing work.

### **Financial review**

During the year the Charity generated income of £88,457 and had expenditure of £113,536. This represents the second accounting period for the Charity and has left it with reserves of £5,789 carried forward to future financial periods.

#### *Income*

Our income for 2022 came from fundraising just over £2,300 donations, £45,109 from the NHS which had to be transferred from our CIC and a second contract from the NHS on a special project, two small grants, funding specifically to help with maths skills and our normal membership and session fees.

#### *Donations and fundraising*

We counted our donations in our £2,300 fundraising money which we were delighted with especially with the cost of living being so high. Fundraising came from two staff skydiving and raffles cake stalls and two drama productions.

#### *Expenditure*

This is the first year the charity has had expenditure. Our main expenditure is salaries and rent. Unfortunately, our utilise have gone up more than expected and we will need to reflect this in future grant costings and café prices.

### **Reserves policy**

Given the Charity's infancy, no formal reserves policy has been decided by the Trustees. At the year end, reserves were £5,789 and £1,713 after the deduction of fixed assets.

We are starting a new piece of software for accounting in 2023 and we feel this will tighten all our accounting procedures up as it is in real time, this will allow us to see what funds are free at any time.

### **Risk management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by Trustees on a regular basis.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

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### Plans for future periods

We have become very well known for our positive outcomes within the local NHS and we are hoping to partner up on more new projects in 2023 one supporting housebound people. We hope to set up an inclusive football team. We want to launch our new website and start an electronic membership system via a QR code or online which we feel which would be much more manageable and bring in useful data. We have set a target of £5,000 fund raising for the next financial year, it is lower due to many of our supporters struggling with the cost of living.

We expect that we will increase our staff team by two more part time people and the salaries will go up in line with the living wage.

We do not expect the number of referrals to reduce and will be asking the NHS and Social Services to look at payment for the work we do.

### Responsibilities of the Trustees

The Trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. The Trustees 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.

### Independent Examiner

MHA Moore and Smalley were re-appointed as independent examiner in the period and have offered themselves for reappointment for the coming year.

Signed on behalf of the Trustees

B W  
Salmon  
Rushton

**B W Salmon-Rushton**

Trustee

02/08/2023  
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# POSITIVE FUTURES WELL BEING SERVICES CIO

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF POSITIVE FUTURES WELL BEING SERVICES CIO

YEAR ENDED 31 DECEMBER 2022

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I report on the accounts of the Charity for the year ended 31 December 2022 which are set out on pages 10 to 19.

### Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 Act.

### Independent examiner's statement

I have completed my examination. I have identified a matter of concern in my report because I have concerns that there has been insufficient record keeping by the Charity in the year to support the income and expenditure recorded in the financial statements.

During my examination I have been able to confirm the occurrence of most income and expenditure to bank statements, but supporting documentation was not always available. There was no record of petty cash expenditure to support cash withdrawals. We have discussed our findings with the Trustees and provided advice on new procedures going forwards which we expect to be applied to the 31 December 2023 period.

I confirm that no other matters have come to my attention that give me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

I have no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



**Richard Hall FCCA**  
MHA Moore and Smalley  
Priory Close  
St Mary's Gate  
Lancaster  
LA1 1XB

03/08/2023  
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# POSITIVE FUTURES WELL BEING SERVICES CIO

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<b>Income from:</b>					
Donations and legacies	3	2,343	-	2,343	5,572
Charitable activities	4	86,114	-	86,114	21,877
Other	5	-	-	-	17,465
<b>Total income</b>		88,457	-	88,457	44,914
<b>Expenditure on:</b>					
Charitable activities	6	113,536	-	113,536	14,046
<b>Total expenditure</b>		113,536	-	113,536	14,046
<b>Net income/(expenditure)</b>		(25,079)	-	(25,079)	30,868
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		(25,079)	-	(25,079)	30,868
<b>Reconciliation of funds</b>					
Total funds brought forward		30,868	-	30,868	-
<b>Total funds carried forward</b>		5,789	-	5,789	30,868

The Statement of Financial Activities includes all gains and losses in the period.

All of the above amounts relate to continuing activities.

The notes on pages 12 to 19 form part of these financial statements.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10	4,076		3,099	
			4,076		3,099
<b>Current assets</b>					
Debtors	11	2,582		-	
Cash at bank and in hand		11,963		29,269	
		14,545		29,269	
<b>Creditors:</b> amounts falling due within one year	12	(12,832)		(1,500)	
<b>Net current assets</b>			1,713		27,769
<b>Total assets less current liabilities</b>			5,789		30,868
<b>Total net assets</b>			5,789		30,868
<b>Capital and reserves:</b>					
Restricted income funds	13		-		-
Unrestricted income funds	13		5,789		30,868
<b>Total funds</b>			5,789		30,868

These accounts were approved by the Board and authorised for issue on 02/08/2023 and are signed on their behalf by:

BW  
Salmon  
Rushton

**B W Salmon-Rushton**  
Trustee

The notes on pages 12 to 19 form part of these financial statements.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Legal form

The entity is registered as a charitable incorporation organisation in England and Wales. The address of the Charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

#### Basis of accounting

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the Charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Going concern

The Trustees' consider the Charity to have sufficient working capital to see it through the coming months and at the time of approving the financial statements, have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Reporting period

This represents the financial statements to the year end date of 31 December 2022. The comparative period was from formation on 23 August 2020 to 31 December 2021 and therefore the two periods are not entirely comparable.

#### Income

Donations and grants are included in the statement of financial activities when the Charity is entitled and the amount can be measured with reasonable accuracy.

Income from charitable activities is recognised upon the relevant charitable service being provided and therefore the Charity becomes entitled to such funds. Income received relating to future courses is deferred until that date.

Government grant income received relates to support received during the COVID-19 pandemic including income under the Coronavirus Job Retention Scheme and support from local councils through short term grant funding. Income is recognised on receipt or entitlement.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies (continued)

#### **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are incurred to directly support the objectives of the Charity and are allocated to charitable activities expenditure and raising funds expenditure according to the estimated spread of such costs in any period.

#### **Fixed assets**

Fixed assets represent fixtures and fittings which are capitalised and included at cost. The Charity depreciates assets over 5 years representing a 20% straight line depreciation charge.

#### **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### **Cash and cash equivalents**

Cash held by the Charity comprises of cash held on call at banks and cash in hand.

#### **Accumulated funds**

Unrestricted funds are available for use at the discretion of the Trustees in the furtherance of the general activities of the Charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

#### **Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument. Financial assets and liabilities are offset when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### *Basic financial assets*

Basic financial assets are initially measured at transaction price including transaction costs, and are subsequently carried at amortised cost using the effective interest rate method. Financial assets classified as receivable within one year are not amortised. Financial assets are derecognised when contractual rights are settled.

#### *Impairment of financial assets*

Financial assets are assessed for impairment at each reporting date. Financial assets are impaired where there is evidence that the estimated future cash flows have been affected. If impaired, the impairment loss is recognised in the statement of comprehensive income.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies (continued)

#### *Financial liabilities*

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

In the opinion of the Trustees there have been no significant judgements made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material misstatement of the carrying amount of assets and liabilities within the next financial year.

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations and fundraising income	2,343	-	2,343	5,572
	2,343	-	2,343	5,572

### 4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Course and café income	25,296	-	25,296	21,877
Support income	15,709	-	15,709	-
Grant income	45,109	-	45,109	-
	86,114	-	86,114	21,877

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 5 Other income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Covid related grant receipts	-	-	-	16,465
Other grant income	-	-	-	1,000
	-	-	-	17,465

### 6 Expenditure on charitable activities

Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<i>Mental health well being services:</i>				
Service delivery costs	4,563	-	4,563	5,673
Staff and volunteer expenses	5,169	-	5,169	2,274
Grants and donations paid	-	-	-	282
Utilities costs	-	-	-	1,202
Marketing costs	299	-	299	1,010
Event and trip costs	-	-	-	715
Training costs	-	-	-	82
Computer costs	2,095	-	2,095	-
Printing, postage & stationery	721	-	721	-
Repairs	1,969	-	1,969	-
Travel costs	3,941	-	3,941	-
Rent	19,527	-	19,527	-
Wages	63,864	-	63,864	-
Pension contributions	739	-	739	-
Sundry and subsistence	5,927	-	5,927	58
Depreciation	1,213	-	1,213	775
Support costs	7 3,509	-	3,509	1,975
	113,536	-	113,536	14,046

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 7 Support costs

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Independent examination	1,776	-	1,776	1,500
Payroll costs	1,498	-	1,498	-
Insurance costs	235	-	235	475
	<hr/>		<hr/>	
	3,509	-	3,509	1,975

### 8 Net income/(expenditure)

	2022 £	2021 £
Net income/(expenditure) is after charging:		
Independent examiner's remuneration	1,776	1,500

### 9 Staff and Trustee emoluments and other staff costs

Total staff costs were as follows:	2022 £	2021 £
Wages and salaries	63,864	-
Social security costs	-	-
Pension costs	739	-
	<hr/>	
	64,603	-

No employees received more than £60,000 remuneration.

The Charity had average 6 employees during the current period (2021: nil). In the prior year and the start of the financial year ending 31 December 2022, the Charity was managed by volunteers and employees of a connected party, Positive Futures North West C.I.C.

Key management personnel are considered to be the Trustees of the Charity. No remuneration was paid to any Trustees in the current period.

No expenses were paid to Trustees during the period.

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 10 Tangible fixed assets

	Fixtures, Fittings & Equipment £
<b>Cost</b>	
At 1 January 2022	3,874
Additions	2,190
Disposals	-
<b>At 31 December 2022</b>	<b>6,064</b>
<b>Depreciation</b>	
At 1 January 2022	775
Charge for the year	1,213
Eliminated on disposals	-
<b>At 31 December 2022</b>	<b>1,988</b>
<b>Net book value</b>	
<b>At 31 December 2022</b>	<b>4,076</b>
At 1 January 2022	3,099

### 11 Debtors: amounts falling due within one year

	2022 £	2021 £
Prepayments	260	-
Other Debtors	2,322	-
	<b>2,582</b>	<b>-</b>

### 12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade Creditors	1,737	-
Accruals	1,716	1,500
Other Creditors	1,386	-
Taxes & Social Security	7,993	-
	<b>12,832</b>	<b>1,500</b>

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

### 13 Analysis of charitable funds: Current period

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
<b>Restricted funds:</b>	-	-	-	-	-
<b>Unrestricted funds:</b>					
General funds	30,868	88,457	(113,536)	-	5,789
	<b>30,868</b>	<b>88,457</b>	<b>(113,536)</b>	<b>-</b>	<b>5,789</b>

### 14 Analysis of charitable funds: Prior period

	At 23 August 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
<b>Restricted funds:</b>	-	-	-	-	-
<b>Unrestricted funds:</b>					
General funds	-	44,914	(14,046)	-	30,868
	<b>-</b>	<b>44,914</b>	<b>(14,046)</b>	<b>-</b>	<b>30,868</b>

### 15 Analysis of net assets between funds: Current period

	Unrestricted funds £	Restricted funds £	Total 2022 £
Fixed assets	4,076	-	4,076
Current assets	14,545	-	14,545
Current liabilities	(12,832)	-	(12,832)
	<b>5,789</b>	<b>-</b>	<b>5,789</b>

# POSITIVE FUTURES WELL BEING SERVICES CIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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### 16 Analysis of net assets between funds: Prior period

	Unrestricted funds £	Restricted funds £	Total 2021 £
Fixed assets	3,099	-	3,099
Current assets	29,269	-	29,269
Current liabilities	(1,500)	-	(1,500)
	<b>30,868</b>	<b>-</b>	<b>30,868</b>

### 17 Related party transactions

Wages were paid to the spouse of one Trustee in the year, totalling £21,580.

There was an amount owed to Positive Futures North West Community Interest Company at the 31 December 2022 of £723.

There were no related party transactions in the previous financial period.

### 18 Controlling party

There was not considered to be any controlling party of the Charity during the period.