



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

Charity Number	1191006
Trustees	G S Brown W C Gallagher V P Gomez B W Salmon-Rushton
Registered office	701 Cameron House White Cross Business Park Lancaster LA1 4XF
Independent examiner	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

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

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

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

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

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

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

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

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 £
Income from:					
Donations and legacies	3	2,343	-	2,343	5,572
Charitable activities	4	86,114	-	86,114	21,877
Other	5	-	-	-	17,465
Total income		88,457	-	88,457	44,914
Expenditure on:					
Charitable activities	6	113,536	-	113,536	14,046
Total expenditure		113,536	-	113,536	14,046
Net income/(expenditure)		(25,079)	-	(25,079)	30,868
Transfers between funds		-	-	-	-
Net movement in funds		(25,079)	-	(25,079)	30,868
Reconciliation of funds					
Total funds brought forward		30,868	-	30,868	-
Total funds carried forward		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
		£	£
Fixed assets			
Tangible assets	10	4,076	3,099
		<u>4,076</u>	<u>3,099</u>
Current assets			
Debtors	11	2,582	-
Cash at bank and in hand		11,963	29,269
		<u>14,545</u>	<u>29,269</u>
Creditors: amounts falling due within one year	12	(12,832)	(1,500)
		<u>1,713</u>	<u>27,769</u>
Net current assets			
		<u>5,789</u>	<u>30,868</u>
Total assets less current liabilities			
		<u>5,789</u>	<u>30,868</u>
Total net assets			
		<u>5,789</u>	<u>30,868</u>
Capital and reserves:			
Restricted income funds	13	-	-
Unrestricted income funds	13	5,789	30,868
		<u>5,789</u>	<u>30,868</u>
Total funds			
		<u>5,789</u>	<u>30,868</u>

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

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

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

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

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
	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	-
	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

10 Tangible fixed assets

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

11 Debtors: amounts falling due within one year

	2022 £	2021 £
Prepayments	260	-
Other Debtors	2,322	-
	2,582	-

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	-
	12,832	1,500

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 £
Restricted funds:	-	-	-	-	-
Unrestricted funds:					
General funds	30,868	88,457	(113,536)	-	5,789
	30,868	88,457	(113,536)	-	5,789

14 Analysis of charitable funds: Prior period

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

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)
	5,789	-	5,789

POSITIVE FUTURES WELL BEING SERVICES CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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)
	30,868	-	30,868

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.