

Charity Registration Number: 1191006



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

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 14 Mannin Way Lancaster Business Park Lancaster LA1 3SW

POSITIVE FUTURES WELL BEING SERVICES CIO

CHAIR'S REPORT

YEAR ENDED 31 DECEMBER 2023

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

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

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 so the investment 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

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 belief 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

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 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 £
Income from:					
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	-
Total income		177,379	155,455	332,834	88,457
Expenditure on:					
Charitable activities	6	129,241	129,908	259,149	113,536
Total expenditure		129,241	129,908	259,149	113,536
Net income/(expenditure)		48,138	25,547	73,685	(25,079)
Transfers between funds		-	-	-	-
Net movement in funds		48,138	25,547	73,685	(25,079)
Reconciliation of funds					
Total funds brought forward		5,789	-	5,789	30,868
Total funds carried forward		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
		£	£
Fixed assets			
Tangible assets	10	3,512	4,076
		3,512	4,076
Current assets			
Debtors	11	66,737	2,582
Cash at bank and in hand		33,293	11,963
		100,030	14,545
Creditors: amounts falling due within one year	12	(24,068)	(12,832)
Net current assets		75,962	1,713
Total assets less current liabilities		79,474	5,789
Total net assets		79,474	5,789
Capital and reserves:			
Restricted income funds	13	25,547	-
Unrestricted income funds	13	53,927	5,789
Total funds		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 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 2023

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

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
	5,791	-	5,791	3,509

8 Net income/(expenditure)

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

9 Staff and Trustee emoluments and other staff costs

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

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

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

11 Debtors: amounts falling due within one year

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

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

13 Analysis of charitable funds: Current period

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Restricted funds:					
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
Unrestricted funds:					
General funds	5,789	177,379	(129,241)	-	53,927
	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 £
Restricted funds:	-	-	-	-	-
Unrestricted funds:					
General funds	30,868	88,457	(113,536)	-	5,789
	30,868	88,457	(113,536)	-	5,789

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)
	53,927	25,547	79,474

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

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)
	5,789	-	5,789

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.