

THE POSITIVITREE LTD

England & Wales · Charity number 1197016

Details

Status	Registered
Legal form	Charitable company
Company number	11905483
Registered	2021-12-09
Register	View on the Charity Commission register

Contact

Address	Joy 2 Cleveland Street Birkenhead Merseyside CH41 6ND
Phone	0151 458 8033
Email	admin@thepositivitree.com
Website	https://thepositivitree.com/

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:FOR THE PUBLIC BENEFIT, TO PRESERVE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF, AND RELIEVE THE NEEDS OF, CARERS RESIDENT IN HALTON, KNOWSLEY, LIVERPOOL CITY, SEFTON, WIRRAL AND THE SURROUNDING AREA WHO HAVE CARING RESPONSIBILITIES FOR CHILDREN FROM BIRTH INTO ADULTHOOD WHO ARE MEDICALLY ILL, MENTALLY ILL, DISABLED OR HAVE A SPECIAL EDUCATIONAL NEEDS OR ARE AWAITING DIAGNOSIS FOR ANY OF THE AFOREMENTIONED IN PARTICULAR BY: A) THE PROVISION OF SERVICES, INFORMATION, ADVICE, PRACTICAL, EMOTIONAL AND PEER TO PEER SUPPORT; B) RAISING AWARENESS OF AND PROMOTING THE NEEDS OF CARERS WITH LOCAL AUTHORITIES, POLICY MAKERS AND SERVICE PROVIDERS.

Activities: Support Groups; Peer Support; Awareness Events; Mental Health Support; Inclusion Assessments; Food provision;

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** LOCAL
- Halton
- Knowsley
- Liverpool City
- Sefton
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£254,425	£225,648	-	-
2024-03-31	£209,239	£172,097	-	-
2023-03-31	£174,161	£136,801	-	-

Trustees

Name	Role	Appointed
Jayne Foley		2025-06-16
Lisa Ellen Allcock		2021-12-12
Lucy Heady		2025-06-17
Rachel Daley		2024-10-16
Sian Williams		2022-03-31
Tamara Gilbert		2026-01-30
Vanessa Margetts		2022-03-05

THE POSITIVITREE LTD

England & Wales - Charity number 1197016

Accounts

Company Registration Number - 11905483

The Charity Registration Number is :- 1197016

The Positivitree Ltd

Report and Accounts

31 March 2025



The Positivitree Ltd

Report and accounts for the year ended 31 March 2025

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The Positivitree Ltd

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Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Positivitree Ltd.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1197016.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Vale House Community Centre

Vale Park, Wallasey

Merseyside, CH45 1LZ

Telephone :0151 458 8033

Email Address thepositivitree.com Web address admin@thepositivitree.com

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved and who served during the year were:-

Lisa Allcock (Chair)

Katherine Cropper (resigned 16 October 2024)

Rachel Daley (appointed 16 October 2024)

Jayne Foley (appointed 17 June 2025)

Lucy Heady (appointed 17 June 2025)

Vanessa Margetts

Joshua Pelled

Sian Williams

At the Annual General Meeting all trustees retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

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Trustees' Annual Report for the year ended 31 March 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The charity's objects are specifically restricted to the following: for the public benefit, to preserve and protect the physical and mental health of, and relieve the needs of, carers resident in Halton, Knowsley, Liverpool City, Sefton, Wirral and the surrounding area who have caring responsibilities for children from birth into adulthood who are medically ill, mentally ill, disabled or have a special educational needs or are awaiting diagnosis for any of the aforementioned in particular by : A) the provision of services, information, advice, practical, emotional and peer to peer support; B) raising awareness of and promoting the needs of carers with Local Authorities, policy makers and service providers.

The main activities undertaken in relation to those purposes and to further the charity's purpose for the public benefit during the year.

Principal activities

We exist to provide emotional, practical and peer support to parents & carers raising children (from birth to adulthood) with additional health or care needs.

We do this by using the 5 ways to wellbeing;

- * Connecting with others - peer support
- * Being physically active - wellbeing sessions/walks/bootcamp/yoga
- * Learn new skills - training, workshops, MHFA* Give to others - volunteering opportunities
- * Practising presence - being where you are now, radical acceptance
- * Give to others - volunteering opportunities

How do we do it?

* Our charity uses peer support to navigate the world of Special Educational Needs and Disabilities, empowering families with resources to address intersectional disadvantages like poverty and poor health.

* Our objectives are to reduce isolation and improve well-being through hosted activities, networks and training. We achieve this by collaborating with health and local government to influence system changes.

* Our diverse team, including carers with disabilities, contributes to multiple local networks shaping groundbreaking projects revolutionising health & care services for families raising children with disabilities in Wirral.

* Our charity has been selected to train and develop key staff across the local areas Family Hubs network in areas such as Understanding SEND and Supporting Families, The challenges facing families raising children with disabilities and the EHCP Process.

* We remain the first organisation in the North West delivering the Healthy Parent Carer Programme, a groundbreaking, research-led programme designed by the University of Exeter's - Peninsula Childhood Disability Research Unit (PenCRU).

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The Positivitree Ltd

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Trustees' Annual Report for the year ended 31 March 2025

The main achievements and performance of the charity during the year and the difference the charity's performance during the year has made to the beneficiaries of the charity and benefitted wider society.

Together our staff, volunteers and trustees have worked together to develop a well respected, easy to access and impactful parent-led wellbeing service for families of children with additional needs.

We're grateful for support from grant funders and partners including:

Family Toolbox Alliance (Koala North West)
Cradle to Career - Right to Succeed
Groundwork - Tesco Community Grants
Wirral CVS - Green Grants
Steve Morgan Foundation
WMBC - SEND in Family Hubs
WMBC - Pathfinder contract
LCVS Community Impact Fund
Wirral Council - Emergency Household Support Fund
The Morrisons Foundation
North Wirral Round Table
St James' Partnership
Cash for Kids
The National Lottery Community Fund
Asda Foundation

Special thanks to our community fundraisers who have supported us through sporting events, charity of the year and at business events.

Thanks to you we have built upon our work in:

- * SEND parent life coaching;
- * Structured wellbeing support; Healthy Parent Carer, 'sort it' & our 4 session Wellbeing course.
- * Outdoor wellbeing
- * Community; facilitation of weekly peer-led support hubs in each of the 4 localities (Birkenhead, Wallasey, South Wirral, West Wirral) developed to also include community interest events, designed with the community to meet their needs.

Between April 2024 and March 2025 we supported 682 parents and carers and 620 children and young people at a total of 1302 individual beneficiaries.

Of those supported:

- * 68% of families supported were eligible for Free School Meals
- * 61% of those who shared their information had an annual income of less than £20,000

Since engaging with us

- * 97.8% said they felt less isolated
- * 92.6% said they had been more physically active
- * 98.1% said their skills have improved
- * 94.4% said they prioritise their own wellbeing more often
- * 99% said they would recommend us to friends or family members

The Positivitree Ltd

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Trustees' Annual Report for the year ended 31 March 2025

We had a busy year between April 2024 and March 2025 and would like to thank our volunteer group hosts and wider volunteers for their commitment to making the lives of parents and carers more enjoyable, less stressful and less socially isolating.

Hosted support groups in the community

- * 118 hours of group support in Woodchurch
- * 87.5 hours of group support in Central Birkenhead
- * 65 hours of group support in Wallasey

Christmas

- * Provided 240 Christmas Dinners to families staying in the two Merseyside Ronald McDonald Houses
- * Distributed Christmas gifts to 77 children in partnership with Cash for Kids to parents who were struggling with the rising cost of living.

Household Support Fund

- * Distributed £38,000 of emergency food support to parents struggling with the cost of living in partnership with WMBC

Cradle to Career - North Birkenhead

- * Built on our partnership with Koala NW, WEB merseyside and Equilibrium NW to continue addressing the health inequalities faced by families in this area who are raising children with SEND.
- * Over 100 families engaged in one-to-one peer support

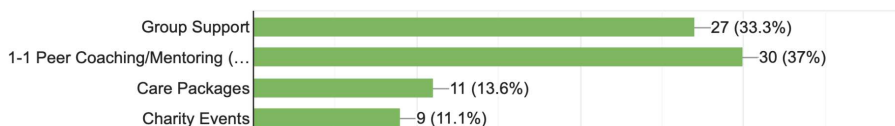
Future Plans

- * Strengthening our neighbourhood offer by providing support in each of the 4 localities of the Wirral.
- * Making our work in Cradle to Career and Family Hubs Peer Support sustainable
- * Growing our volunteer team.
- * Increasing our outreach work for families that are the most isolated by the disability of their child/ren.
- * Developing our training and workshop offer for professionals who work with families raising disabled children
- * Developing partnerships with other regional and national organisations to enable wider reach into the rest of Wirral, the wider Liverpool City Region, Cheshire and beyond.

From our most recent feedback report:

How do you receive support from the Positivitree? (tick all that apply)

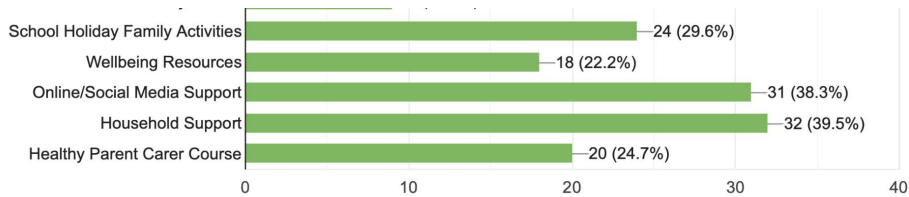
81 responses



The Positivitree Ltd

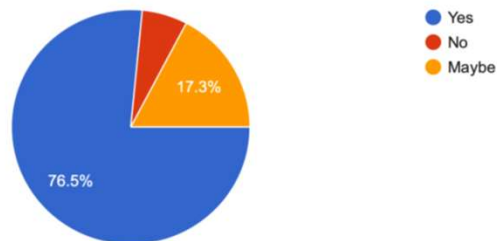
Company Registration Number - 11905483

Trustees' Annual Report for the year ended 31 March 2025



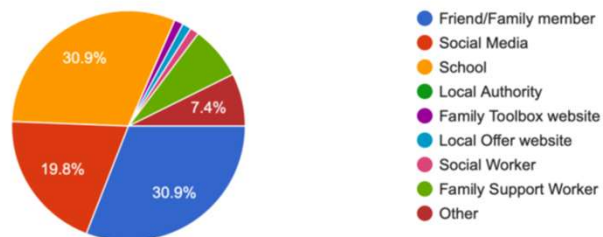
Are you comfortable identifying yourself as a carer?

81 responses



How did you first hear about The Positivitree?

81 responses



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Trustees' Annual Report for the year ended 31 March 2025

Feedback from beneficiaries:

"I love that nobody judges. I'm not able to attend all the time but when I do I'm always made to feel so welcome."

"They have brought me together with like minded parents, who have families like mine. So much to be said about contact with people who you don't need to explain everything to every single time you meet."

"The always warm and welcoming volunteers, that there is always someone that can say " me too I've been there " and actually understand your pain."

"All the staff are very friendly and welcoming. They are all very knowledgeable and have loads of helpful advice and if they dont know what could help they are brilliant at signposting to where can."

"How caring, knowledgeable and accessible they are. They make you feel like an actual person instead of being invisible to others or just a parent. It feels nice."

"It makes you feel like you're not alone and you can stop banging your head against a brick wall because they listen and understand what you're going through and offer support that's actually useful."

"Support is available from people who actually understand the situation you are in. There is no pressure to take part in activities but the invitation is always there. For the first time it feels like there are people listening who understand what it's like."

"You are there and actually help everyone, you have built community spirit and fostered local community support for all."

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

We recognise that an effective Board of Trustees is imperative to ensure that the charity is to successfully achieve its objectives. The Board must seek trustees who represent the interests of the community we serve and have available the knowledge and skills required to run the charity.

Individual trustees must have sufficient knowledge of the role of a charity trustee and of our organisational objectives and activities to enable them to fulfil their role. We aim to maintain a Board of Trustees delivering high standards of practice, through a carefully planned recruitment and selection procedure, in line with the Equality, Fairness and Diversity Policy.

The recruitment and selection procedure has been developed to include safeguards for the welfare of children. We aim to represent the community we serve, and therefore we aim to ensure trustees are recruited from as diverse backgrounds as possible. A diverse group of volunteers can broaden the range of opinions and ideas. They bring knowledge of the cultures and circumstances of the population groups they come from, so that our organisation will have a better understanding of those groups, and be better able to relate to them. Furthermore, they enrich the organisation with their perspectives and the variety of their experiences and backgrounds.

A diverse group of volunteers also makes possible heightened cultural sensitivity within the organisation, and allows for the kinds of interchanges that make it possible for people with very different backgrounds to understand, respect, and cherish one another's differences as well as their similarities.

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We shall have at least three and not more than twelve individuals on the Board of Trustees. In addition advisers may also be appointed to the Board for the benefit of specialist expertise such as Safeguarding, but shall have no voting rights. The term of office shall be one year before trustees must retire at an AGM. Retiring trustees may offer themselves for re-election at an AGM. When a need is identified to co-opt a trustee onto the Board during the year, that Trustee must retire and be offered for election by the members at the next AGM. There is a volunteer training and induction pack in place which sets out the procedure to be followed when inducting new trustees and relevant training required.

The charity may by ordinary resolution:

- (1) appoint a person who is willing to act to be a trustee; and
- (2) determine the rotation in which any additional trustees are to retire.

Bankers Lloyds Bank PLC, 16 Market Place, Oldham, Lancashire, OL1 1JG.

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	28,777	37,142
Unrestricted Revenue Funds available for the general purposes of the charity	58,008	61,178
Restricted Revenue Funds	50,027	18,080
Total Funds	108,035	79,258

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Trustees' Annual Report for the year ended 31 March 2025

Financial review of the position at the reporting date, 31 March 2025 .

The charity achieved a turnover of £254,425 during the year. Despite operating in a challenging fundraising climate, with increasing pressures across the voluntary sector, the charity has maintained a stable financial position and delivered against its objectives.

At year end, reserves stood at £52,011, representing a surplus of £15,030 above the agreed minimum target level. This outcome reflects prudent financial management and careful stewardship of resources.

The trustees wish to commend the leadership team, staff and volunteers for their dedication and resilience in sustaining income generation and managing expenditure effectively during a period of economic uncertainty. Their commitment has enabled the charity to continue providing vital services while safeguarding its financial sustainability for the future.

Policies on reserves.

It is the Charity's policy to hold free reserves in its unrestricted funds to establish an appropriate level of working capital and to protect the future operations of the Charity from the effects of any unforeseen variations in its income streams as part of policy of good financial management practice.

The Trustees have set a reserves policy which requires free reserves to be maintained at a level which can ensure that Positivitree's core charitable objectives can continue to be delivered even during a period of unforeseen difficulty.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- * The resources required to manage and adjust staffing levels across the charity
- * The resources required to fulfil existing contracts, leases and other obligations and commitments.

Based on these principles, the required target level of free reserves for the Charity at 31 March 2025 has been calculated as monthly running costs - £12327 x 3= £36981

At 31 March 2025, the level of accumulated unrestricted reserves stood at £52,011.

Therefore, at 31 March 2025, the Charity had available free reserves of £52,011, representing a surplus of £15,030 against the minimum target level.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

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Trustees' Annual Report for the year ended 31 March 2025

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 to manage those risks.

These risks have been documented by the trustees and are reviewed on an annual basis or more frequently should circumstances change. The trustees recognise that the major risk to providing services is the uncertainty of funding through trusts and foundations/grants.

However, we work hard to deliver high quality services and to maintain our good reputation with the families we support and with our funders and have developed a fundraising strategy to diversify our income streams.

The Charity has also proved our willingness to adapt in response to changing needs of our community and the changing commissioning and funding environment.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the trustees monitor these on a regular basis.

Trustees are aware of the potential costs of redundancy if sufficient income to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves. Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by our insurance policy. All staff and volunteers working with families have a current DBS.

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), .

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Trustees' Annual Report for the year ended 31 March 2025

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 3 October 2025.

Rachel Daley
Director and Trustee

The Positivitree Ltd

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 30 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's 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 an authorised member of CIPFA, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

The Positivitree Ltd

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 March 2025 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CIPFA;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Matthew Brown - Independent Examiner

CIPFA

Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

This report was signed on 3 October 2025

The Positivitree Ltd - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025 £	2025 £	2025 £	2024 £
Income & Endowments from:				
Donations & Legacies	24,590	74,970	99,560	73,946
Charitable activities	63,053	91,812	154,865	135,293
Total income	87,643	166,782	254,425	209,239
Expenditure on:				
Charitable activities	90,813	134,835	225,648	172,097
Total expenditure	90,813	134,835	225,648	172,097
Net income for the year	(3,170)	31,947	28,777	37,142
Net income after transfers	(3,170)	31,947	28,777	37,142
Net movement in funds	(3,170)	31,947	28,777	37,142
Reconciliation of funds:-				
Total funds brought forward	61,178	18,080	79,258	42,116
Total funds carried forward	58,008	50,027	108,035	79,258

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 18 to 30 form an integral part of these accounts.

The Positivitree Ltd - Statement of Financial Activities for the year ended 31 March 2025

The Positivitree Ltd - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	Prior Year Unrestricted Funds 2024 £ Restated	Prior Year Restricted Funds 2024 £ Restated	Prior Year Total Funds 2024 £
Income & Endowments from:			
Donations & Legacies	12,755	61,191	73,946
Charitable activities	61,203	74,090	135,293
Total income	73,958	135,281	209,239
Expenditure on:			
Charitable activities	41,698	121,201	172,097
Total expenditure	41,698	121,201	172,097
Net income for the year	32,260	14,080	37,142
Transfers between funds	-	-	-
Net income after transfers	32,260	14,080	37,142
Net movement in funds	32,260	14,080	37,142
Reconciliation of funds:-			
Total funds brought forward	38,116	4,000	42,116
Total funds carried forward	70,376	18,080	79,258

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 18 to 30 form an integral part of these accounts.

The Positivitree Ltd - Statement of Financial Activities for the year ended 31 March 2025

The Positivitree Ltd - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	-	-
Resources applied on functional fixed assets	(3,021)	(898)
Other applications of funds	-	-
Net resources available to fund charitable activities	(3,021)	(898)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	61,178	18,080	79,258	42,116
Recognised gains and losses before transfers	(3,170)	31,947	28,777	37,142
	58,008	50,027	108,035	79,258
Closing revenue funds	58,008	50,027	108,035	79,258

Summary of funds

	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	58,008	50,027	108,035	79,258

The notes attached on pages 18 to 30 form an integral part of these accounts.

The Positivitree Ltd - Statement of Financial Activities for the year ended 31 March 2025

**The Positivitree Ltd
Income and Expenditure Account for the year ended 31 March 2025 as required by the
Companies Act 2006**

	2025 £	2024 £
<i>Income</i>		
Income from operations	254,425	209,239
Investment income		
Gross income in the year before exceptional items	254,425	209,239
Gross income in the year including exceptional items	254,425	209,239
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	218,713	167,496
Depreciation and amortisation	3,890	2,729
Governance costs	3,045	1,872
Total expenditure in the year	225,648	172,097
Net income before tax in the financial year	28,777	37,142
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	28,777	37,142
Retained surplus for the financial year	28,777	37,142

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 30 form an integral part of these accounts.

The Positivitree Ltd - Balance Sheet as at 31 March 2025

	Notes	2025 £	Restated 2024 £
Fixed assets			
Tangible assets	9	3,254	4,123
Current assets			
Debtors	10	6,724	21,370
Cash at bank and in hand		105,465	79,631
Total current assets		<u>112,189</u>	<u>101,001</u>
Creditors: amounts falling due within one year	11	<u>(7,408)</u>	<u>(25,866)</u>
Net current assets		104,781	75,135
The total net assets of the charity		<u>108,035</u>	<u>79,258</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds			
Restricted Revenue Funds	14	50,027	18,080
		50,027	18,080
Unrestricted Funds			
Unrestricted Revenue Funds	14	58,008	61,178
		58,008	61,178
		<u>-</u>	<u>-</u>
Total charity funds		<u>108,035</u>	<u>79,258</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Rachel Daley

Trustee

Approved by the board of trustees on 3 October 2025

The notes attached on pages 18 to 30 form an integral part of these accounts.

The Positivitree Ltd

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

There are no uncertainties about going concern.

Risks and future assumptions

The charity is a public benefit entity.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Equipment and fixtures	33 % straight line
------------------------	--------------------

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

The Positivitree Ltd

Notes to the Accounts for the year ended 31 March 2025

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2025 £	2024 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,890	2,729
Pension costs	1,498	1,022

6 Staff costs and emoluments

<i>Salary costs</i>	2025 £	2024 £
Gross Salaries excluding trustees	89,455	68,788
Employer's National Insurance for all staff	1,076	461
Employer's operating costs of defined contribution pension schemes	1,498	1,022
Total salaries, wages and related costs	92,029	70,271

<i>Numbers of full time employees or full time equivalents</i>	2025	2024
The average number of total staff employed in the year was	4	4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The Positivitree Ltd

Notes to the Accounts for the year ended 31 March 2025

8 Trustees' expenses

The expenses reimbursed to trustees, or paid directly to third parties, in the current or prior year, was as shown below.

	2025	2024
	£	£
The amount reimbursed to trustees	237	-

The nature of the trustees' expenses was travel and subsistence.

The number of trustees' to whom expenses were reimbursed was 1.

9 Tangible fixed assets

Current Year	Equipment and fixtures	Total
	£	£
Cost		
At 1 April 2024	8,649	8,649
Additions	3,021	3,021
At 31 March 2025	11,670	11,670
Depreciation		
At 1 April 2024	4,526	4,526
Charge for the year	3,890	3,890
At 31 March 2025	8,416	8,416
Net book value		
At 31 March 2025	3,254	3,254
At 31 March 2024	4,123	4,123

10 Debtors

	2025	2024
	£	£
Trade debtors	-	20,375
Prepayments and accrued income	1,966	995
Other debtors	4,758	-
	6,724	21,370

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,827	710
PAYE, NIC VAT and other taxes	4,368	4,237
Other creditors	213	20,919
	7,408	25,866

12 Related party transactions

There were no transactions with related parties in the year.

The Positivitree Ltd

Notes to the Accounts for the year ended 31 March 2025

13 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	3,254	-	-	3,254
Current Assets	62,162	-	50,027	112,189
Current Liabilities	(7,408)	-	-	(7,408)
	58,008	-	50,027	108,035

At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	4,123	-	-	4,123
Current Assets	82,921	-	18,080	101,001
Current Liabilities	(25,866)	-	-	(25,866)
	61,178	-	18,080	79,258

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2024 £	Movement in funds in 2025 £	Transfers between funds in 2025 £	Funds carried forward to 2026 £
		See Note 15		
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	61,178	(3,170)	-	58,008
Total unrestricted and designated funds	61,178	(3,170)	-	58,008
Restricted funds:-				
The National Lottery Awards for All	6,916	(6,916)	-	-
Wirral Borough Council Household Support Fund	694	(694)	-	-
Right to Succeed - Cradle to Career	10,056	8,891	-	18,947
Asda Foundation	414	(414)	-	-
The National Lottery Community Fund	-	24,061	-	24,061
Morrisons Foundation (125 Year Community Spaces Fund)	-	7,019	-	7,019
	-	-	-	-
Total restricted funds	18,080	31,947	-	50,027
Total charity funds	79,258	28,777	-	108,035

The Positivitree Ltd

Notes to the Accounts for the year ended 31 March 2025

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	87,643	(90,813)	-	(3,170)
Restricted funds:-				
The National Lottery Awards for All		(6,916)	-	(6,916)
Wirral Borough Council Household Support Fund	38,480	(39,174)	-	(694)
Right to Succeed - Cradle to Career	53,332	(44,441)	-	8,891
Asda Foundation		(414)	-	(414)
Steve Morgan Foundation	30,000	(30,000)	-	-
WCVS Green Grant	4,970	(4,970)	-	-
The National Lottery Community Fund	32,500	(8,439)	-	24,061
Morrisons Foundation (125 Year Community Spaces Fund)	7,500	(481)	-	7,019
	254,425	(225,648)	-	28,777

16 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
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Restricted funds:-

The National Lottery Awards for All	This grant was restricted to covering core running costs and strengthening The Positivitree's base in Wallasey. It supported rent, utilities, communications, and community engagement, ensuring we could expand access to activities.
Wirral Borough Council Household Support Fund	This grant was restricted to providing emergency financial support through supermarket vouchers to families of children with additional health or care needs who were struggling with the cost of living.
Right to Succeed - Cradle to Career	This grant was restricted to delivering peer-led support groups for parents and carers of children with additional health or care needs in Wirral Family Hubs, in partnership with Koala NW.
Asda Foundation	This grant was restricted to supporting community wellbeing sessions and activities for parents raising children with additional health or care needs.
Steve Morgan Foundation	This grant was restricted to funding the CEO salary and core organisational costs, to strengthen leadership and ensure the sustainability of the charity.
WCVS Green Grant	This grant was restricted to delivery of projects that promote a sense of community and local pride for Wirral Communities and improve the life of residents.
The National Lottery Community Fund	This grant is restricted to funding the Service Lead and Project Support Officer posts, alongside volunteer expenses, wellbeing sessions and operational costs that directly support parent-carers.
Morrisons Foundation (125 Year Community Spaces Fund)	This grant is restricted to developing an accessible allotment space in North Birkenhead for families with disabled children, providing inclusive community growing and wellbeing opportunities.

The Positivitree Ltd

Notes to the Accounts for the year ended 31 March 2025

17 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The Positivitree Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

18 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	2,190	-	2,190	10,255
SJP Charity Foundation	-	-	-	2,500
North Wirral Round Table	2,400	-	2,400	-
Total donations and gifts from individuals	4,590	-	4,590	12,755
	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants from government and public bodies				
The National Lottery Community Fund	-	32,500	32,500	10,000
Culture Liverpool	-	-	-	1,800
Total public sector revenue grants	-	32,500	32,500	11,800

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Prior Year	-	11,800	11,800

The Positivitree Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	1,458
Steve Morgan Foundation	-	30,000	30,000	25,000
Morrisons Foundation/ Pfizer	-	7,500	7,500	5,000
LCVS Community Impact Fund	-	-	-	1,920
Asda Foundation and Tesco	-	-	-	2,900
Cash for Kids	-	-	-	3,000
Wirral CVS Green Grant	-	4,970	4,970	2,250
Comics Youth	20,000	-	20,000	1,000
Open Door, Skelton Charity and C2C Send	-	-	-	6,863
Total private sector revenue grants	20,000	42,470	62,470	49,391

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Prior Year	-	49,391	49,391	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies	24,590	74,970	99,560	73,946
Prior year				
	Unrestricted Funds 2024	Restricted Funds 2024	Prior Year Total Funds 2024	
	£	£	£	
Total Donations, Grants and Legacies	12,755	61,191	73,946	

The Positivitree Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

19 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2025	2025	2025	2024
	£	£	£	£
Primary purpose and ancillary trading				
Letting of property for charitable purposes	675	-	675	-
Total Primary purpose and ancillary trading	675	-	675	-

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Performance related grants from public bodies to fund charitable activities				
Wirral Borough Council Household Support Fund	-	38,480	38,480	41,000
Total performance related grants from public bodies	-	38,480	38,480	41,000

Performance related grants from public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Prior Year	-	41,000	41,000

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Performance related grants from non public bodies to fund charitable activities				
SEND Family Hubs and Parent Peer Support	50,000	-	50,000	63,003
Koala Pathfinder	12,378	-	12,378	3,000
Right to Succeed - Cradle to career	-	53,332	53,332	28,290
Total performance related grants from non public bodies	62,378	53,332	115,710	94,293

The Positivitree Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Performance related grants from non public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Prior Year	61,203	33,090	94,293	
	Unrestricted Funds	Restricted Funds	Total Funds	Prior Year Total Funds 2024
	2025	2025	2025	2024
	£	£	£	£
Total Charitable income from funders:-				
Current year - income from funders	62,378	91,812	154,190	135,293

Prior year

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Prior Year - Income from funders	61,203	74,090	135,293

20 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total income from charitable activities	675	-	675	-
Income from funders	62,378	91,812	154,190	135,293
Total from charitable activities	63,053	91,812	154,865	135,293

The Positivitree Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Total income from charitable activities	-	-	-
Income from funders	61,203	74,090	135,293
	61,203	74,090	135,293

21 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Gross wages and salaries - charitable activities	15,255	74,200	89,455	68,788
Employers' NI - Charitable activities	-	1,076	1,076	461
Defined contribution pension costs - charitable activities	1,059	439	1,498	1,022
Travel and Subsistence - Charitable Activities	3,291	216	3,507	2,811
Marketing and advertising of charitable services	2,253	193	2,446	1,113
Labour and workshops	39,783	2,603	42,386	17,708
Materials and other direct costs	3,686	23,670	27,356	46,079
Events costs	1,614	19,662	21,276	5,594
Staff training and welfare	1,310	2,429	3,739	3,604
Stakeholder engagement	120	314	434	-
Total direct spending	68,371	124,802	193,173	147,180
<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2024	2024	2024	
	£	£	£	
Gross wages and salaries - charitable activities	17,082	51,706	68,788	
Travel and Subsistence - Charitable Activities	271	2,540	2,811	
Marketing and advertising of charitable services	544	569	1,113	
Labour and workshops	-	17,708	17,708	
Materials and other direct costs	-	46,079	46,079	
Total direct spending	19,380	118,602	147,180	

The Positivitree Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

22 Expenditure on charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Reallocated from support costs	19,807	9,623	29,430	23,045
Total charitable activities costs	19,807	9,623	29,430	23,045

23 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Volunteer costs				
Volunteers' expenses	93	-	93	-
Premises Expenses				
Rent	1,130	7,525	8,655	4,389
Premises repairs, renewals and maintenance	-	70	70	-
Administrative overheads				
Telephone and internet	2,049	727	2,776	2,299
Stationery and printing	760	57	817	1,486
HR costs	1,938	-	1,938	-
Subscriptions	1,436	161	1,597	1,898
Equipment expensed	921	-	921	-
Operating leases	780	-	780	-
IT, software and consumables	1,258	1,243	2,501	2,937
Team building	460	-	460	-
Insurance	825	250	1,075	851
Sundry expenses	-	-	-	4,114
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	-	-	-	936
Consultancy fees	3,760	-	3,760	1,313
Financial costs				
Bank charges	97	-	97	93
Depreciation & Amortisation in total for the period	3,890	-	3,890	2,729
Support costs before reallocation	19,397	10,033	29,430	23,045
Less support costs reallocated to specific activities				
To charitable activities	(19,807)	(9,623)	(29,430)	(23,045)
Total support costs - Current Year	(410)	410	-	-

The Positivitree Ltd

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

Premises Expenses

Rent	1,790	2,599	4,389
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Administrative overheads

Support costs before reallocation	20,446	2,599	23,045
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Total support costs - Prior Year	(2,599)	2,599	-
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24 Other Expenditure - Governance costs

Current Year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	2,808	-	2,808	1,872
Trustees' expenses	237	-	237	-
Total Governance costs	3,045	-	3,045	1,872

25 Total Charitable expenditure

Current Year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Total direct spending	68,371	124,802	193,173	147,180
Total charitable activities costs	19,807	9,623	29,430	23,045
Total support costs	(410)	410	-	-
Total Governance costs	3,045	-	3,045	1,872
Total charitable expenditure	90,813	134,835	225,648	172,097

Prior Year

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Total direct spending	19,380	118,602	147,180
Total charitable activities costs	23,045	-	23,045
Total support costs	(2,599)	2,599	-
Total Governance costs	1,872	-	1,872
Total charitable expenditure	41,698	121,201	172,097

THE POSITIVITREE LTD

England & Wales - Charity number 1197016

Accounts

THE POSITIVITREE LTD.

INDEPENDENTLY EXAMINED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Company Number: 11905483

Charity Number: 1197016

The Positivitree Ltd.
Vale House Community Centre
Vale House
Vale Park
Wallasay
CH45 1LZ

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES

Lisa Ellen Allcock (Chair)
Katherine Laure Cropper (Treasurer)
Joshua Pelled
Sian Williams
Vanessa Margetts
Adele Curley (resigned 27th November 2023)

REGISTERED OFFICE

Vale House Community Centre
Wallasey, CH45 1LZ

COMPANY NUMBER

11905483

CHARITY NUMBER

1197016

BANKERS

Lloyds Bank

INDEPENDENT EXAMINER

Matthew Brown, CPFA
Adding Value Consultancy Ltd
Bluecoat Chambers
School Lane Liverpool L1 3BX

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

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**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 March 2024.

PRINCIPAL ACTIVITIES

Posivitree exists to provide emotional, practical and peer support to parents & carers raising children (from birth to adulthood) with additional health or care needs.

We do this by using the 5 ways to wellbeing;

- Connecting with others - peer support
- Being physically active - wellbeing sessions/walks/bootcamp/yoga
- Learn new skills - training, workshops, MHFA
- Give to others - volunteering opportunities
- Practising presence - being where you are now, radical acceptance

CHARITABLE OBJECTIVES

- To eradicate social isolation of the parent-carer community.
- To enhance the overall wellbeing of the parent-carer community.
- To empower them to take ownership of their wellbeing and the wellbeing of the children and young people they care for.
- To campaign for the rights of parents and carers to be equitable to all other carers

SUMMARY OF ACTIVITIES UNDERTAKEN TO FURTHER THE OBJECTS

Our charity uses peer support to navigate the world of Special Educational Needs and Disabilities, empowering families with resources to address intersectional disadvantages like poverty and poor health.

Our objectives are to reduce isolation and improve well-being through hosted activities, networks and training. We achieve this by collaborating with health and local government to influence system changes, recent activities include co-producing a local offer website and a health passport for hospital visits.

Our diverse team, including carers with disabilities, contributes to multiple local networks shaping groundbreaking projects revolutionising health & care services for families raising children with disabilities in Wirral.

Our charity has been selected to train and develop key staff across the local areas Family Hubs network in areas such as Understanding SEND and Supporting Families, The challenges facing families raising children with disabilities and the EHCP Process.

We remain the first organisation in the North West delivering the Healthy Parent Carer Programme, a groundbreaking, research-led programme designed by the University of Exeter's - Peninsula Childhood Disability Research Unit (PenCRU).

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TRUSTEES' REPORT

PUBLIC BENEFIT STATEMENT

In considering the objectives and activities, the Trustees have considered the Charity Commission guidance on public benefit to ensure that the organisation is meeting its public benefit requirements.

ORGANISATION AND LEGAL STATUS

The charity is a company limited by guarantee and registered as a Charity. The charitable company is controlled by its governing document, memorandum of articles incorporated on 26th March 2019 as amended by special resolution(s) dated 12th July 2021 as registered at Companies House on 2nd December 2021.

The organisation is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

During the year, the charity changed its registered address from Bloom Building, Birkenhead CH41 5FQ to Vale House Community Centre, Wallasey CH45 1LZ.

TRUSTEES AND THEIR APPOINTMENT AND TRAINING

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Lisa Ellen Allcock (Chair)
Katherine Laure Cropper (Treasurer)
Joshua Pelled
Sian Williams
Vanessa Margetts
Adele Curley (resigned 27th November 2023)

We recognise that an effective Board of Trustees is imperative to ensure that the charity is to successfully achieve its objectives. The Board must seek trustees who represent the interests of the community we serve and have available the knowledge and skills required to run the charity.

Individual trustees must have sufficient knowledge of the role of a charity trustee and of our organisational objectives and activities to enable them to fulfil their role. We aim to maintain a Board of Trustees delivering high standards of practice, through a carefully planned recruitment and selection procedure, in line with the Equality, Fairness and Diversity Policy.

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The recruitment and selection procedure has been developed to include safeguards for the welfare of children. We aim to represent the community we serve, and therefore we aim to ensure trustees are recruited from as diverse backgrounds as possible. A diverse group of volunteers can broaden the range of opinions and ideas. They bring knowledge of the cultures and circumstances of the population groups they come from, so that our organisation will have a better understanding of those groups, and be better able to relate to them. Furthermore, they enrich the organisation with their perspectives and the variety of their experiences and backgrounds.

A diverse group of volunteers also makes possible heightened cultural sensitivity within the organisation, and allows for the kinds of interchanges that make it possible for people with very different backgrounds to understand, respect, and cherish one another's differences as well as their similarities.

We shall have at least three and not more than twelve individuals on the Board of Trustees. In addition advisers may also be appointed to the Board for the benefit of specialist expertise such as Safeguarding, but shall have no voting rights. The term of office shall be one year before trustees must retire at an AGM. Retiring trustees may offer themselves for re-election at an AGM. When a need is identified to co-opt a trustee onto the Board during the year, that Trustee must retire and be offered for election by the members at the next AGM. There is a volunteer training and induction pack in place which sets out the procedure to be followed when inducting new trustees and relevant training required.

Each trustee serves a term of one year and must resign or be nominated for re-election at every general meeting.

The charity may by ordinary resolution:

- (1) appoint a person who is willing to act to be a trustee; and
- (2) determine the rotation in which any additional trustees are to retire.

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

Together our staff, volunteers and trustees have worked together to develop a well respected, easy to access and impactful parent-led wellbeing service for families of children with additional needs.

We're grateful for support from grant funders and partners including:

- Family Toolbox Alliance (Koala North West)
- Cradle to Career - Right to Succeed
- Tesco Foundation
- Steve Morgan Foundation
- Skelton Charity
- WMBC - SEND Family Hubs Training
- Culture Liverpool - EuroGrantCommission (Eurovision)

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TRUSTEES' REPORT

- SSE Scale up programme 2023 (Pfizer)
- LCVS Community Impact Fund
- Wirral Council - Emergency Household Support Fund
- EVOLVE Wirral - Participatory Budgeting
- Asda Foundation
- Cash for Kids
- The National Lottery Community Fund

Special thanks to our community fundraisers who have supported us through sporting events, charity of the year and at business events.

Thanks to you we have built upon our work in:

- SEND parent life coaching;
- Structured wellbeing support; Healthy Parent Carer
- Community Allotment
- Community; facilitation of weekly peer-led support hubs in each of the 4 localities (Birkenhead, Wallasey, South Wirral, West Wirral) developed to also include community interest events, designed with the community to meet their needs.

Between April 2023 and March 2024 we supported 661 parents and carers and 464 children and young people at total of 1125 individual beneficiaries.

Of those supported:

- 60% of families supported were eligible for Free School Meals
- 60% were single parent households

Since engaging with us

- 92% said they felt less isolated
- 87% said they had been more physically active
- 97% said their skills have improved
- 85% said they prioritise their own wellbeing more often
- 99% said they would recommend us to friends or family members

Groups and Activities

We had a busy year between April 2023 and March 2024 and would like to thank our volunteer group hosts and wider volunteer for their commitment to making the lives of parents and carers more enjoyable, less stressful and less socially isolating.

Hosted support groups in the community

- 78 hours of group support in Woodchurch
- 97.5 hours of group support in Central Birkenhead
- 97.5 hours of group support in Wallasey

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TRUSTEES' REPORT

Christmas

- Provided 120 Christmas Dinners to families staying in the two Merseyside Ronald McDonald Houses
- Distributed Christmas gifts in partnership with Cash for Kids to parents who were struggling with the rising cost of living.

Household Support Fund

- Distributed £38,000 of emergency food support to parents struggling with the cost of living in partnership with WMBC Cradle to Career - North Birkenhead

Cradle to Career - North Birkenhead

- Started a new partnership with Koala NW, WEB merseyside and Equilibrium NW to continue addressing the health inequalities faced by families in this area who are raising children with SEND.
- Recruited two new team members who are experts by experience to resource this project.

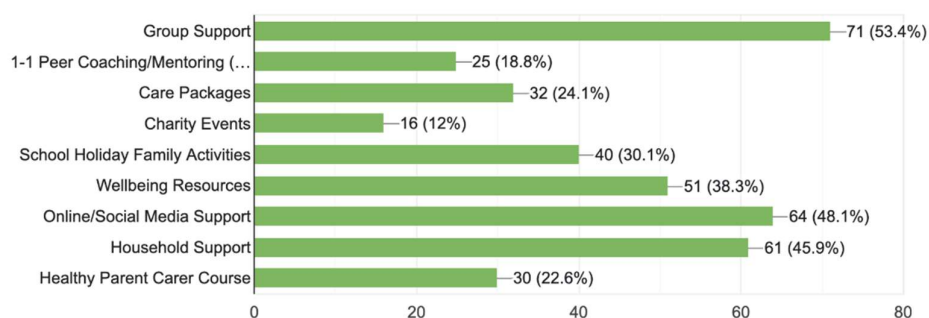
FUTURE PLANS

Future plans include:

- Embedding the Healthy Parent Carer Programme as a core offer of the charity
- Strengthening our neighbourhood offer
- Developing our training and workshop offer for professionals who work with families raising disabled children
- Developing partnerships with other regional and national organisations to enable wider reach into the rest of Wirral, the wider Liverpool City Region, Cheshire and beyond

How do you receive support from the Positivitree? (tick all that apply)

133 responses

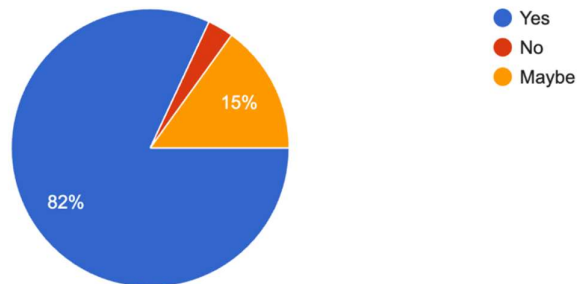


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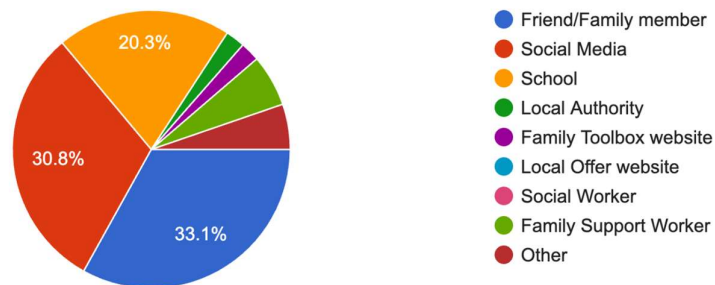
Are you comfortable identifying yourself as a carer?

133 responses



How did you first hear about The Positivitree?

133 responses



Feedback from Health Parent Carer

“This course has eased my own pressures on myself.”

“Tam and Lyndsey the facilitators have been wonderful, down to earth, treating us with respect.”

“The course delivery was fab.”

“It's made me think about ME more. Remembering i need to look after myself more, in order to carry on my caring role.”

“Interesting course with lots of food for thought. Lovely meeting up with other parents and carers in similar situations. Would recommend.”

TRUSTEES' REPORT

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TRUSTEES' REPORT

"Very helpful course, staff taking the course very useful & knowledgeable
Got lots of information "

"It was different every week, I met some lovely people."

"Brilliant programme, so nice to connect and learn with other parent carers and laugh,so much!"

"Made me really think about looking after myself and why that is important."

"It's been such a lovely environment and it's really made me recognise when I need to use the CLANGERS. The facilitators really made it fun."

"Sarah and Tam are amazing people really help me loads."

"Well presented, relaxed, well set up, and open minded course for all parents/carers!
Great ideas and guidance on our own mental well being, and the impact on ourselves and others!That we matter too!"

"The course leaders are both fab, supportive, great communication and relatable using lived experiences to guide the course.Thank you"

"It gave me the chance to meet myself again after a very long time of losing my identity as a person."

General feedback.

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TRUSTEES' REPORT

GOING CONCERN

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the twelve months from authorising these financial statements. The trustees assess the charity to be a going concern based on review of financial performance of the current year to date, the management accounts forecast for the remainder of the financial year, and longer-term plans and forecasts for 2024 and beyond. As a result, the trustees are satisfied that these accounts can be prepared on a going concern basis.

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 to manage those risks.

These risks have been documented by the trustees and are reviewed on an annual basis or more frequently should circumstances change. The trustees recognise that the major risk to providing services is the uncertainty of funding through trusts and foundations/grants.

However, we work hard to deliver high quality services and to maintain our good reputation with the families we support and with our funders and have developed a fundraising strategy to diversify our income streams.

The Charity has also proved our willingness to adapt in response to changing needs of our community and the changing commissioning and funding environment.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the trustees monitor these on a regular basis.

Trustees are aware of the potential costs of redundancy if sufficient income to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves. Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by our insurance policy. All staff and volunteers working with families have current DBS Enhanced Disclosures.

FINANCIAL REVIEW

Incoming resources for the year totalled £209,239, (2023: £174,161) of which £186,176 related to funding for projects upon which restrictions are placed. Total expenditure in the year was £172,098 (2023: £136,801), leaving a net surplus for the year of £37,141 (2023: surplus of £37,360) and resulting of an end of year total funds balance of £79,258 (2023: £42,116).

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TRUSTEES' REPORT

RESERVES POLICY

It is the Charity's policy to hold free reserves in its unrestricted funds to establish an appropriate level of working capital and to protect the future operations of the Charity from the effects of any unforeseen variations in its income streams as part of policy of good financial management practice.

The Trustees have set a reserves policy which requires free reserves to be maintained at a level which can ensure that Positivitree's core charitable objectives can continue to be delivered even during a period of unforeseen difficulty.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- The resources required to manage and adjust staffing levels across the charity
- The resources required to fulfil existing contracts, leases and other obligations and commitments.

Based on these principles, the required target level of free reserves for the Charity at 31 March 2024 has been calculated as three months of running costs = £25,672

At 31 March 2024, the level of accumulated unrestricted reserves stood at £6,723 (2023: £15,716) and free reserves stood at £2600 (2023: £9,761). The trustees are taking appropriate measures during 2024 and beyond to increase reserves through seeking out additional sources of income and carefully managing costs.

**THE POSITIVITREE LTD.
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TRUSTEES' REPORT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- observe the methods and principle in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue as a going concern
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

This report was approved by the Board of Trustees on 16th August 2024 and signed on their behalf:



Lisa Alcock

Trustee



Katherine Cropper

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

INDEPENDENT EXAMINER'S STATEMENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on our examination of the accounts for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Trust'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 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 Trust 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.



Matthew Brown, CPFA
Adding Value Consultancy Ltd
Accountants and Financial Management Consultants
Date: 16th August 2024

THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income From:					
Donations	2	12,755	186,176	198,931	114,671
Charitable activities	3	10,308	0	10,308	59,470
Other Income		0	0	0	20
Total Income		<u>23,063</u>	<u>186,176</u>	<u>209,239</u>	<u>174,161</u>
Expenditure On:					
Charitable Activities	4	<u>54,456</u>	<u>117,641</u>	<u>172,097</u>	<u>136,801</u>
Transfers between funds		0	0	0	0
Net (expenditure)/income for the year / Net movement in funds		(31,393)	68,535	37,142	37,360
Fund balances at 31 March 2023		<u>38,116</u>	<u>4,000</u>	<u>42,116</u>	<u>4,756</u>
Fund balances at 31 March 2024		<u>6,723</u>	<u>72,535</u>	<u>79,258</u>	<u>42,116</u>

The Statement of Financial Activities includes all gains and losses recognised during the year. All income and expenditure relate to continuing operations.

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BALANCE SHEET AS AT 31 MARCH 2024

Company number: 11905483

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	7	4,123	5,955
Current Assets			
Debtors	8	21,371	14,306
Cash at the bank and in Hand		79,631	27,807
		<u>101,002</u>	<u>42,113</u>
Creditors: amount falling due within one year	9	<u>(25,867)</u>	<u>(5,952)</u>
Net Current Assets		75,135	36,161
Total Net Assets		<u>79,258</u>	<u>42,116</u>
Capital and Reserves			
Restricted Funds	10	72,535	26,400
Unrestricted Funds	10	6,723	15,716
Total Funds		<u>79,258</u>	<u>42,116</u>

For the year ending 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of trustees on 16th August 2024 and signed on their behalf:

Lisa Allcock

Katherine Cropper

Lisa Allcock

Katherine Cropper

Trustee

**THE POSITIVITREE LTD.
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NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1a. Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with 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 (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

1b. Fund accounting

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

1c. Income recognition

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Other trading income relates to all fundraising events and is recognised when the amounts are certain.

1d. Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

**THE POSITIVITREE LTD.
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NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES (continued)

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

1e. Tangible fixed assets

Tangible fixed assets are stated in the balance sheet as cost or revaluation less accumulated depreciation. Capital expenditure of £100 and above is treated as a fixed asset. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Fixtures and Fittings	33% per annum straight line basis
Computer Equipment	33% per annum straight line basis

1f. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1g. Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1h. Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**THE POSITIVITREE LTD.
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NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES (continued)

1j. Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

1k. Derecognition of financial liabilities

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

1l. Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

1m. Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

NOTES TO THE ACCOUNTS

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Donations and Gifts	12,755	0	12,755	13,024
Grants for core activities	0	186,176	186,176	101,648
Total Income from Donations	12,755	186,176	198,931	114,671
Grants for core activities				
Family Toolbox Alliance (Koala North West)	0	3,000	3,000	2,000
Cradle to Career - Right to Succeed	0	28,291	28,291	23,965
Tesco - Parent Bootcamp	0	1,500	1,500	0
Steve Morgan Foundation	0	25,000	25,000	0
Skelton Charity - Training Equipment	0	1,063	1,063	0
SEND Family Hubs Training	0	61,203	61,203	0
Culture Liverpool - EuroGrantCommission (Eurovis	0	1,800	1,800	0
SSE Scale up programme 2023 (Pfizer)	0	5,000	5,000	0
LCVS Community Impact Fund Dec 23	0	1,920	1,920	0
Wirral Council - small grants scheme (Summer 20	0	20,000	20,000	0
Wirral Council - small grants scheme (Winter 202	0	21,000	21,000	20,000
SEND Parent Peer Support - Participatory Budgetin	0	2,000	2,000	0
Asda Foundation	0	1,400	1,400	0
Cash for Kids	0	3,000	3,000	0
The National Lottery Community Fund	0	10,000	10,000	10,000
Community Foundation 21.22	0	0	0	2,083
Community Foundation 22.23	0	0	0	15,000
Sparks Fund Plus	0	0	0	2,400
One Wirral - Digital Inclusion	0	0	0	14,450
Edsential - HAF Winter	0	0	0	7,750
Albert Hunt Trust	0	0	0	2,000
Hemby Trust (Rathbone)	0	0	0	2,000
	0	186,176	186,176	101,648

**THE POSITIVITREE LTD.
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3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
	£	£	£	£
Performance-related grants	10,308	0	10,308	59,470
	<u>10,308</u>	<u>0</u>	<u>10,308</u>	<u>59,470</u>
Performance-related grants				
Open Door	3,600	0	3,600	16,450
Cheshire and Wirral Partnership	0	0	0	29,400
LCR - Equalities panel	0	0	0	10,000
School for social Enterprise Trade up grant	0	0	0	1,500
Wirral Unplugged CIC	0	0	0	120
Rampworx	0	0	0	2,000
Wirral CVS	2,250	0	2,250	0
Wiral Focus Group	500	0	500	0
Comics Youth	1,000	0	1,000	0
C2C SEND	2,200	0	2,200	0
School for Social Entrepreneurs	428	0	428	0
HW Alliance	330	0	330	0
	<u>10,308</u>	<u>0</u>	<u>10,308</u>	<u>59,470</u>

**THE POSITIVITREE LTD.
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NOTES TO THE ACCOUNTS

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Staff Costs	21,189	49,082	70,271	50,418
Project Delivery Costs	7,025	65,961	72,985	55,538
Travel, Subsistence and Hospitality	3,061	0	3,061	5,251
Promotion Costs	1,114	0	1,114	2,719
Premises Costs	2,641	2,599	5,240	3,840
Office Costs	12,470	0	12,470	7,345
Repairs and Maintenance	0	0	0	1,551
Depreciation	2,729	0	2,729	1,513
Professional Fees	1,326	0	1,326	5,689
Audit and Accountancy Costs	2,808	0	2,808	2,808
Bank and Card Charges	93	0	93	129
	<u>54,456</u>	<u>117,641</u>	<u>172,098</u>	<u>136,801</u>
			2024	2023
Analysis by Activity			£	£
Direct Charitable Expenditure			167,871	133,494
Support, Finance and Governance			4,227	3,307
			<u>172,098</u>	<u>136,801</u>

Audit and Accountancy costs above includes the annual fee of £1,872 for the Independent Examination of the accounts.

5. STAFF COSTS

The Average monthly number of employees during the year was:

	2024 Number	2023 Number
Average no. of employees	<u>4</u>	<u>2</u>
	2024 £	2023 £
Employment costs		
Wages and salaries	72,616	46,590
Social security costs	461	3,828
	<u>73,077</u>	<u>50,418</u>

There were no employees whose annual remuneration was £60,000 or more.

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

NOTES TO THE ACCOUNTS

6. TRUSTEES REMUNERATION AND BENEFITS, AND RELATED PARTY TRANSACTIONS

No Trustees were remunerated during the year, and no Trustees expenses were paid in the year to cover travel expenses (2023: Nil).
There were no related party transactions ((2023: Nil)

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost as at 1st April 2023	269	7,482	7,751
Additions in Year	0	898	898
Cost as at 31st March 2024	269	8,380	8,649
Depreciation as at 1st April 2023	77	1,720	1,796
Depreciation charge for the year	90	2,640	2,730
Depreciation as at 31st March 2024	167	4,360	4,526
Net Book Value as at 1st April 2023	193	5,762	5,955
Net Book Value as at 31st March 2024	103	4,020	4,123

8. DEBTORS

	2024	2023
	£	£
Trade Debtors	20,375	13,850
Accrued income and prepayments	995	456
	21,370	14,306

THE POSITIVITREE LTD

England & Wales - Charity number 1197016

Accounts

THE POSITIVITREE LTD.

INDEPENDENTLY EXAMINED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Company Number: 11905483

Charity Number: 1197016

The Positivitree Ltd.
Vale House Community Centre
Vale House
Vale Park
Wallasay
CH45 1LZ

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES

Lisa Ellen Allcock (Chair)
Katherine Laure Cropper (Treasurer)
Joshua Pelled
Adele Curley
Sian Williams
Vanessa Margetts
Rachel Poole (resigned 1st March 2023)
Beverley Taylor (resigned 16th March 2023)

REGISTERED OFFICE

Vale House Community Centre
Wallasey, CH45 1LZ

COMPANY NUMBER

11905483

CHARITY NUMBER

1197016

BANKERS

Lloyds Bank

INDEPENDENT EXAMINER

Matthew Brown, CPFA
Adding Value Consultancy Ltd
Bluecoat Chambers
School Lane Liverpool L1 3BX

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31 March 2023.

PRINCIPAL ACTIVITIES

Positivtree exists to provide emotional, practical and peer support to parents & carers raising children (from birth to adulthood) with additional health or care needs.

We do this by using the 5 ways to wellbeing;

- Connecting with others - peer support
- Being physically active - wellbeing sessions/walks/bootcamp/yoga
- Learn new skills - training, workshops, MHFA
- Give to others - volunteering opportunities
- Practising presence - being where you are now, radical acceptance

CHARITABLE OBJECTIVES

- To eradicate social isolation of the parent-carer community.
- To enhance the overall wellbeing of the parent-carer community.
- To empower them to take ownership of their wellbeing and the wellbeing of the children and young people they care for.
- To campaign for the rights of parents and carers to be equitable to all other carers

SUMMARY OF ACTIVITIES UNDERTAKEN TO FURTHER THE OBJECTS

Our charity uses peer support to navigate the world of Special Educational Needs and Disabilities, empowering families with resources to address intersectional disadvantages like poverty and poor health.

Our objectives are to reduce isolation and improve well-being through hosted activities, networks and training. We achieve this by collaborating with health and local government to influence system changes, recent activities include co-producing a local offer website and a health passport for hospital visits.

We've been part of an NHS England funded project to enhance access to health checks for young people with learning disabilities and this has been shortlisted for two national awards.

Our diverse team, including carers with disabilities, leads a local inclusion network shaping a groundbreaking project revolutionising health services in Wirral

Our charity has been selected to coordinate the Inclusion Panel for Disabilities within the Liverpool City Region Combined Authority.

We've become the first organisation in the North West to deliver the Healthy Parent Carer Programme, a groundbreaking, research-led programme designed by the University of Exeter's - Peninsula Childhood Disability Research Unit (PenCRU).

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES' REPORT

PUBLIC BENEFIT STATEMENT

In considering the objectives and activities, the Trustees have considered the Charity Commission guidance on public benefit to ensure that the organisation is meeting its public benefit requirements.

ORGANISATION AND LEGAL STATUS

The charity is a company limited by guarantee and registered as a Charity. The charitable company is controlled by its governing document, memorandum of articles incorporated on 26th March 2019 as amended by special resolution(s) dated 12th July 2021 as registered at Companies House on 2nd December 2021.

The organisation is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is £1.

During the year, the charity changed its registered address from Bloom Building, Birkenhead CH41 5FQ to Vale House Community Centre, Wallasey CH45 1LZ.

TRUSTEES AND THEIR APPOINTMENT AND TRAINING

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Lisa Allcock - Chair
Katherine Cropper - Treasurer
Adele Curley
anessa Margetts
Joshua Pelled
Sian Williams
Rachel Poole (resigned 1st March 2023)
Beverley Taylor (resigned 16th March 2023)

We recognise that an effective Board of Trustees is imperative to ensure that the charity is to successfully achieve its objectives. The Board must seek trustees who represent the interests of the community we serve and have available the knowledge and skills required to run the charity.

Individual trustees must have sufficient knowledge of the role of a charity trustee and of our organisational objectives and activities to enable them to fulfil their role. We aim to maintain a Board of Trustees delivering high standards of practice, through a carefully planned recruitment and selection procedure, in line with the Equality, Fairness and Diversity Policy.

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES' REPORT

The recruitment and selection procedure has been developed to include safeguards for the welfare of children. We aim to represent the community we serve, and therefore we aim to ensure trustees are recruited from as diverse backgrounds as possible. A diverse group of volunteers can broaden the range of opinions and ideas. They bring knowledge of the cultures and circumstances of the population groups they come from, so that our organisation will have a better understanding of those groups, and be better able to relate to them. Furthermore, they enrich the organisation with their perspectives and the variety of their experiences and backgrounds.

A diverse group of volunteers also makes possible heightened cultural sensitivity within the organisation, and allows for the kinds of interchanges that make it possible for people with very different backgrounds to understand, respect, and cherish one another's differences as well as their similarities.

We shall have at least three and not more than twelve individuals on the Board of Trustees. In addition advisers may also be appointed to the Board for the benefit of specialist expertise such as Safeguarding, but shall have no voting rights. The term of office shall be one year before trustees must retire at an AGM. Retiring trustees may offer themselves for re-election at an AGM. When a need is identified to co-opt a trustee onto the Board during the year, that Trustee must retire and be offered for election by the members at the next AGM. There is a volunteer training and induction pack in place which sets out the procedure to be followed when inducting new trustees and relevant training required.

Each trustee serves a term of one year and must resign or be nominated for re-election at every general meeting.

The charity may by ordinary resolution:

- (1) appoint a person who is willing to act to be a trustee; and
- (2) determine the rotation in which any additional trustees are to retire.

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

Together our staff, volunteers and trustees have worked together to develop a well respected, easy to access and impactful parent-led wellbeing service for families of children with additional needs.

We're grateful for support from grant funders and partners including:

- Involve NW - Sparks Fund
- Community Foundation for Merseyside
- L1 Foundation
- One Wirral CIC
- School for Social Entrepreneurs
- Right to Succeed
- The National Lottery - Awards For All
- Family Toolbox

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES' REPORT

- Edsential
- Magic little grants
- WMBC
- Rathbone - Hemby Trust
- Albert Hunt Trust
- Liverpool City Region Combined Authority

Special thanks to our community fundraisers who have supported us through sporting events, charity of the year and at business events.

Thanks to you we have developed:

- SEND parent 'life-admin' training/coaching;
- Structured wellbeing support; Healthy Parent Carer
- Community; facilitation of weekly peer-led support hubs in each of the 4 localities - (Birkenhead, Wallasey, South Wirral, West Wirral) developed to also include community interest events, designed with the community to meet their needs.
- Community Podcast - interviewing real people and sharing real stories

Between April 2022 and March 2023 we supported 596 parents and carers. Of those supported:

- 60% of families supported were eligible for Free School Meals
- 45% heard about us from a friend or family member

Since engaging with us

- 92% said they felt less isolated
- 87% said they had been more physically active
- 97% said their skills have improved
- 85% said they prioritise their own wellbeing more often
- 99% said they would recommend us to friends or family members

Groups and Activities

We had a busy year between April 2021 and March 2022 and would like to thank our volunteer group hosts and Positivi-Tea Washing up team for their commitment to making the lives of parents and carers more enjoyable, less stressful and less socially isolating.

Hosted support groups in the community:

- 78 hours of group support in Woodchurch
- 97.5 hours of group support in Central Birkenhead
- 97.5 hours of group support in Wallasey

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES' REPORT

Family Teas and Take Away Nights:

- 14 hosted take-away nights for families staying in Ronald McDonald House, Arrow Park
- 16 hosted family tea nights in partnership with Can Cook/Well Fed
- 800 families fed a warm meal

Christmas

- Provided 120 Christmas Dinners to families staying in the two Merseyside Ronald McDonald Houses
- Distributed Christmas gifts in partnership with Cash for Kids to parents who were struggling with the rising cost of living.

Household Support Fund

- Distributed £19000 of emergency food support to parents struggling with the cost of living in partnership with WMBC
- Provided £45,000 of energy support via our referral partnership with Energy Projects Plus

Cradle to Career - North Birkenhead

- Started a new partnership between us, Open Door Charity, Utopia and Future Yard to address the health inequalities faced by families in this area who are raising children with SEND

FUTURE PLANS

Future plans include:

- Embedding the Healthy Parent Carer Programme as a core offer of the charity
- Strengthening our neighbourhood offer in North Birkenhead
- Developing partnerships with other regional and national organisations to enable wider reach into the Liverpool City Region, Cheshire and beyond.

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES' REPORT

GOING CONCERN

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the twelve months from authorising these financial statements. The trustees assess the charity to be a going concern based on review of financial performance of the current year to date, the management accounts forecast for the remainder of the financial year, and longer-term plans and forecasts for 2024 and beyond. As a result, the trustees are satisfied that these accounts can be prepared on a going concern basis.

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 to manage those risks.

These risks have been documented by the trustees and are reviewed on an annual basis or more frequently should circumstances change. The trustees recognise that the major risk to providing services is the uncertainty of funding through trusts and foundations/grants. However, we work hard to deliver high quality services and to maintain our good reputation with the families we support and with our funders and have developed a fundraising strategy to diversify our income streams.

The Charity has also proved our willingness to adapt in response to changing needs of our community and the changing commissioning and funding environment.

The Charity maintains a comprehensive range of policies and procedures for minimising financial and other risks and the trustees monitor these on a regular basis.

Trustees are aware of the potential costs of redundancy if sufficient income to maintain the current levels of activity is not obtained and are continuing to work to increase the level of the Charity's reserves. Other risks both physical and relating to professional indemnity are regularly reviewed and minimised by our policies and the training given to staff and volunteers. We are covered by our insurance policy. All staff and volunteers working with families have current DBS Enhanced Disclosures.

FINANCIAL REVIEW

Incoming resources for the year totalled £174,161, (2022: £96,593) of which £101,648 related to funding for projects upon which restrictions are placed. Total expenditure in the year was £136,801 (2022: £100,018), leaving a net surplus for the year of £37,360 (2022: deficit of £3,426) and resulting of an end of year total funds balance of £42,116 (2022: £4,756).

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES' REPORT

RESERVES POLICY

It is the Charity's policy to hold free reserves in its unrestricted funds to establish an appropriate level of working capital and to protect the future operations of the Charity from the effects of any unforeseen variations in its income streams as part of policy of good financial management practice.

The Trustees have set a reserves policy which requires free reserves to be maintained at a level which can ensure that Positivitree's core charitable objectives can continue to be delivered even during a period of unforeseen difficulty.

The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- The resources required to manage and adjust staffing levels across the charity
- The resources required to fulfil existing contracts, leases and other obligations and commitments.

Based on these principles, the required target level of free reserves for the Charity at 31 March 2023 has been calculated as £22,500 which equates to three months of running costs.

At 31 March 2023, the level of accumulated unrestricted reserves stood at £38,116 (2022: £4,756). Taking into account £5,955 committed in fixed assets, the Charity had available free reserves of £32,161 (2022: £3,324)

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES' REPORT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- observe the methods and principle in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue as a going concern
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2015) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2015).

This report was approved by the Board of Trustees on 30th September 2023 and signed on their behalf:

Trustee

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

INDEPENDENT EXAMINER'S STATEMENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on our examination of the accounts for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the Trust'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 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 Trust 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.



Matthew Brown, CPFA
Adding Value Consultancy Ltd
Accountants and Financial Management Consultants
Date: 30th September 2023

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income From:					
Donations	2	13,024	101,648	114,671	90,583
Charitable activities	3	59,470	0	59,470	6,010
Other Income		20	0	20	0
Total Income		<u>72,514</u>	<u>101,648</u>	<u>174,161</u>	<u>96,593</u>
Expenditure On:					
Charitable Activities	4	<u>89,778</u>	<u>47,023</u>	<u>136,801</u>	<u>100,018</u>
Transfers between funds		50,624	(50,624)	0	0
Net (expenditure)/income for the year / Net movement in funds		33,360	4,000	37,360	(3,426)
Fund balances at 31 March 2022		<u>4,756</u>	<u>0</u>	<u>4,756</u>	<u>8,182</u>
Fund balances at 31 March 2023		<u>38,116</u>	<u>4,000</u>	<u>42,116</u>	<u>4,756</u>

The Statement of Financial Activities includes all gains and losses recognised during the year. All income and expenditure relate to continuing operations.

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

BALANCE SHEET AS AT 31 MARCH 2023

Company number: 11905483

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	7	5,955	1,432
Current Assets			
Debtors	8	14,306	359
Cash at the bank and in Hand		27,807	33,852
		<u>42,112</u>	<u>34,211</u>
Creditors: amount falling due within one year	9	(5,952)	(30,887)
Net Current Assets		36,161	3,324
Total Net Assets		<u>42,116</u>	<u>4,756</u>
Capital and Reserves			
Restricted Funds	10	4,000	0
Unrestricted Funds	10	38,116	4,756
Total Funds		<u>42,116</u>	<u>4,756</u>

For the year ending 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of trustees on 30th September 2023 and signed on their behalf:

Trustee

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

1a. Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with 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 (FRS102) (SORP 2015) (effective 1st January 2015), Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

1b. Fund accounting

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

1c. Income recognition

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Other trading income relates to all fundraising events and is recognised when the amounts are certain.

1d. Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES (continued)

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

1e. Tangible fixed assets

Tangible fixed assets are stated in the balance sheet as cost or revaluation less accumulated depreciation. Capital expenditure of £100 and above is treated as a fixed asset. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Fixtures and Fittings	33% per annum straight line basis
Computer Equipment	33% per annum straight line basis

1f. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1g. Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1h. Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES (continued)

1j. Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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.

1k. Derecognition of financial liabilities

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

1l. Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

1m. Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

NOTES TO THE ACCOUNTS

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Donations and Gifts	13,024	0	13,024	3,961
Grants for core activities	0	101,648	101,648	86,622
Total Income from Donations	13,024	101,648	114,671	90,583

Grants for core activities

Community Foundation 21.22	0	2,083	2,083	15,417
Community Foundation 22.23	0	15,000	15,000	0
Sparks Fund Plus	0	2,400	2,400	0
Cradle to Career - Right to Succeed	0	23,965	23,965	0
Local Lottery Fund	0	10,000	10,000	10,000
One Wirral - Digital Inclusion	0	14,450	14,450	0
Family Toolbox Alliance (Koala North West)	0	2,000	2,000	0
Edsential - HAF Winter	0	7,750	7,750	39,810
Wirral Council - small grants scheme	0	20,000	20,000	4,250
Albert Hunt Trust	0	2,000	2,000	0
Hemby Trust (Rathbone)	0	2,000	2,000	0
Feeding Britain	0	0	0	12,945
Other funds	0	0	0	4,200
	0	101,648	101,648	86,622

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Performance-related grants	59,470	0	59,470	6,010
	59,470	0	59,470	6,010

Performance-related grants

Crea8ing careers	0	0	0	6,010
Open Door	16,450	0	16,450	0
Cheshire and Wirral Partnership	29,400	0	29,400	0
LCR - Equalities panel	10,000	0	10,000	0
School for social Enterprise Trade up grant	1,500	0	1,500	0
Wirral Unplugged CIC	120	0	120	0
Rampworx	2,000	0	2,000	0
	59,470	0	59,470	0

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

NOTES TO THE ACCOUNTS

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2023	2022
	Funds	Funds	Total	Total
	£	£	£	£
Staff Costs	50,418	0	50,418	38,325
Project Delivery Costs	14,191	41,348	55,538	41,065
Travel, Subsistence and Hospitality	5,251	0	5,251	1,745
Promotion Costs	2,719	0	2,719	1,458
Premises Costs	3,840	0	3,840	2,455
Office Costs	7,345	0	7,345	6,047
Repairs and Maintenance	1,551	0	1,551	4,250
Depreciation	1,513	0	1,513	244
Professional Fees	13	5,676	5,689	2,088
Audit and Accountancy Costs	2,808	0	2,808	2,119
Bank and Card Charges	129	0	129	223
	<u>89,778</u>	<u>47,023</u>	<u>136,801</u>	<u>100,018</u>
			2023	2022
			£	£
Analysis by Activity			133,494	95,234
Direct Charitable Expenditure			3,307	4,785
Support, Finance and Governance			<u>136,801</u>	<u>100,018</u>

Audit and Accountancy costs above includes the annual fee of £1,872 for the Independent Examination of the accounts.

5. STAFF COSTS

The Average monthly number of employees during the year was:

	2023 Number	2022 Number
Average no. of employees	<u>2</u>	<u>3</u>
	2022 £	2021 £
Employment costs		
Wages and salaries	46,590	37,498
Social security costs	<u>3,828</u>	<u>827</u>
	<u>50,418</u>	<u>38,325</u>

There were no employees whose annual remuneration was £60,000 or more.

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

NOTES TO THE ACCOUNTS

6. TRUSTEES REMUNERATION AND BENEFITS, AND RELATED PARTY TRANSACTIONS

No Trustees were remunerated during the year, and no Trustees expenses were paid in the year to cover travel expenses (2022: Nil).

There were no related party transactions ((2022: Nil)

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost as at 1st April 2022	164	1,551	1,715
Additions in Year	105	5,931	6,036
<u>Cost as at 31st March 2023</u>	<u>269</u>	<u>7,482</u>	<u>7,751</u>
Depreciation as at 1st April 2022	22	261	283
Depreciation charge for the year	55	1,459	1,513
<u>Depreciation as at 31st March 2023</u>	<u>77</u>	<u>1,720</u>	<u>1,796</u>
Net Book Value as at 1st April 2022	142	1,290	1,432
<u>Net Book Value as at 31st March 2023</u>	<u>193</u>	<u>5,762</u>	<u>5,955</u>

8. DEBTORS

	2023	2022
	£	£
Trade Debtors	13,850	0
Accrued income and prepayments	456	359
	<u>14,306</u>	<u>359</u>

**THE POSITIVITREE LTD.
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

NOTES TO THE ACCOUNTS

9. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	602	377
Taxes and social Security	5,350	1,378
Deferred Income	0	29,133
	<u><u>5,952</u></u>	<u><u>30,887</u></u>

10. ANALYSIS OF FUNDS

	Brought Forward	Incoming Resources	Outgoing Resources	Transfers of Resources	Carried Forward
	£	£	£	£	£
Unrestricted Funds	4,756	72,514	89,778	50,624	38,116
Restricted Funds					
Community Foundation 21.22	0	2,083	2,000	(83)	0
Community Foundation 22.23 - liverpool one	0	15,000	0	(15,000)	0
Sparks Fund Plus	0	2,400	0	(2,400)	0
Cradle to Career - Right to Succeed	0	23,965	13,080	(10,885)	0
Local Lottery Fund	0	10,000	4,350	(5,650)	0
One Wirral - Digital Inclusion	0	14,450	988	(13,461)	0
Family Toolbox Alliance (Koala North West)	0	2,000	0	(2,000)	0
Edsential - HAF Winter	0	7,750	7,750	0	0
Wirral Council - small grants scheme	0	20,000	18,855	(1,145)	0
Albert Hunt Trust	0	2,000	0	0	2,000
Hemby Trust (Rathbone)	0	2,000	0	0	2,000
Restricted Funds	0	101,648	47,023	(50,624)	4,000