

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.
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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 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.

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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

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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

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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.
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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 £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.
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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 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.
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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 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.
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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.

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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.
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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.
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

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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>
Analysis by Activity			2023	2022
			£	£
Direct Charitable Expenditure			133,494	95,234
Support, Finance and Governance			3,307	4,785
			<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>5,952</u>	<u>30,887</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