

REGISTERED CHARITY NUMBER: 1210631

REGISTERED NUMBER: CE037980

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025
FOR
POSITIVE CHANGE**

**PN BEARE & CO
CHARTERED CERTIFIED ACCOUNTANTS
101a CROW GREEN ROAD
PILGRIMS HATCH
BRENTWOOD
ESSEX
CM15 9RP**

POSITIVE CHANGE

CONTENTS OF THE FINANCIAL STATEMENTS for the period ended 31 December 2025

	Page
Report of the Trustees	1 to 2
Message from our Founder and CEO	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9
Detailed Statement of Financial Activities	10

POSITIVE CHANGE

REPORT OF THE TRUSTEES for the period ended 31 December 2025

The trustees present their report and the financial statements of the Charity for the period ended 31 December 2025

Reference and administrative details

Registered Charity name	POSITIVE CHANGE
Registered Charity number	1210631
Registered Office	Positive Change 14 Banks Yard Hounslow TW5 0AX
The Trustees	Umair Qureshi Dr Jatinder Singh Jheeta Navpreeth Gihair
Chief Executive Officer	Sahib Singh
Accountants	P N Beare & Co 101a Crow Green Road Pilgrims Hatch Brentwood Essex CM15 9RP

POSITIVE CHANGE

REPORT OF THE TRUSTEES for the period ended 31 December 2025

Message from our Chair of Trustees

Positive Change became a UK registered Charity in October 2024.

The objective of Positive Change is to relieve social isolation and loneliness within the Borough of Hounslow by providing a volunteer befriending service, using trained and DBS checked volunteers.

During this reporting period, Positive Change has focused its efforts on establishing and developing our services within the Borough of Hounslow, ensuring that we are creating referral pathways for our beneficiaries.

Achievements and performance

During the first year of operation, Positive Change:

- Began developing a befriending service for socially isolated individuals
- Engaged with local organisations, community groups and third sector organisation within the Borough of Hounslow
- Recruited and supported volunteers
- Developed safeguarding and operational procedures started carrying out beneficiary assessments and support activities

The Trustees believe that the Charity has made positive progress towards its charitable aims and laid foundations for future growth and service delivery for years to come.

Structure, governance and management

Positive Change is a charitable organisation governed by its constitution.

Positive Change Trustees are responsible for the overall governance and strategic direction of the Charity, including ensuring that funds are applied in accordance with the Charity's objectives.

Trustees are appointed in line with the Charity's governing document.

Plans for the future

In the coming year, the Charity plans to:

- Expand its befriending service
- Recruit a community engagement officer
- Increase referrals and community engagement
- Recruit additional volunteers
- Strengthen partnerships with local organisations
- Continue developing policies and safeguarding procedures

Mr Umair Qureshi
Chair of Trustees



Date **23/06/2026**

POSITIVE CHANGE

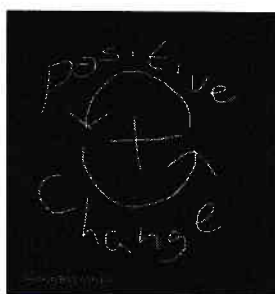
MESSAGE FROM OUR FOUNDER AND CEO for the period ended 31 December 2025

Message from our Founder and CEO

I once heard from somewhere 'keep a notepad and pen beside your nightstand, as you'll never know when inspiration might hit you'.

'I' was not a part of it, simply a conduit.

the inspiration was a charity, based within the Borough of Hounslow, providing support and companionship to people who were lonely, destitute with no one to turn to. The name of the organisation, the logo, the vision, it was all there, ready to be brought into existence.



My role was to be present, consistent and strive towards this inspiration to be created.

A year later, Positive Change was born! Registered as a UK Charity and operating within the Borough of Hounslow, assessing and supporting people who have been identified as lonely and socially isolated.

I'm indebted to our Trustees and our volunteers who have made Positive Change materialise from an idea and vision, into reality. Positive Change has actively been recruiting volunteers and pairing these amazing individuals, who are giving up their time freely to support and provide friendship, companionship and a listening ear to those who need it most.

My sincerest and deepest thanks to Hounslow Council and the Co-Operative Bank for both providing £1,000 to Positive Change in support of our Befriending Service.

To the national Lottery Community Fund who provided Positive Change £19,372 despite us being a newly registered charity, in support of our Befriending Service: I fail to convey the level of gratitude and appreciation for believing in us.

Every single one of us has the ability to create a Positive Change.
An inspiration and a vision that change is *always* possible!

Sahib Singh
CEO / Founder

Date 23/06/2026

POSITIVE CHANGE

INDEPENDENT EXAMINER'S REPORT for the period ended 31 December 2025

The Independent Examiners Report to the Trustees of Positive Change

I report on the accounts of the company for the 435 day period ended 31/12/2025.

Responsibilities and basis of report

The Trustees of the Charity who are also the directors of the company for the purposes of company law) are responsible for the preparation of the statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act). And that an Independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act
- for the financial statements to accord with those records; or
- that the financial statements 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.

have not been met:

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

Philip Neil Beare FCCA
PN Beare & Co
101a Crow Green Road, Pilgrims Hatch,
Brentwood, Essex. CM15 9RP



Date

24/6/2026

POSITIVE CHANGE

STATEMENT OF FINANCIAL ACTIVITIES for the period ended 31 December 2025

	Notes	Period Ended 31.12.25 Unrestricted fund £	Period Ended 31.12.25 Restricted fund
INCOME AND ENDOWMENTS			
FROM Charitable activities		1,576	20,372
Interest income			
Other income		0	0
Total		<u>1,576</u>	<u>20,372</u>
EXPENDITURE			
Charitable activities		2,599	-
Other costs		<u>-</u>	<u>-</u>
NET INCOME		<u>(1,023)</u>	<u>20,372</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		-	-
TOTAL FUNDS CARRIED FORWARD		<u>(1,023)</u>	<u>20,372</u>

This statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

POSITIVE CHANGE

BALANCE SHEET
31 December 2025

		Period Ended 31.12.25 Funds
	Notes	£
FIXED ASSETS		
Tangible assets		-
CURRENT ASSETS		
Debtors		-
Cash at bank		19,749
		<u>19,749</u>
CREDITORS		
Amounts falling due within one year	5	(400)
NET CURRENT ASSETS		<u>19,349</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		19,349
NET ASSETS		<u>19,349</u>
FUNDS		
Unrestricted funds	4	(1,023)
Restricted fund	4	20,372
TOTAL FUNDS		<u>19,349</u>

The financial statements were approved by the Board of Trustees and authorised for issue and were signed on its behalf by:-

Umair Qureshi - Trustee



Date 23/06/2026

POSITIVE CHANGE

NOTES TO THE FINANCIAL STATEMENT for the period ended 31 December 2025

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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

Expenditure is accounted for on an accruals bases and has been classified under headings and aggregate at all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight time basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

POSITIVE CHANGE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the period ended 31 December 2025

2 TRUSTEE'S REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the period ended 31 December 2025.

Trustees' expenses

There were no Trustees' expenses paid for the period ended 31 December 2025.

3 EMPLOYEES

2025

No

Average number of employees

1

4 UNRESTRICTED FUND

2025

Restricted Unrestricted

TOTAL FUNDS BROUGHT FORWARD

- -

Incoming resources

20,372 1,576

Total

20,372 1,576

EXPENDITURE ON

Charitable activities

- 2,599

Total

0 2,599

NET INCOME

20,372 (1,023)

TOTAL FUNDS CARRIED FORWARD

20,372 (1,023)

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.2025

£

accruals and other creditors

400

Payroll Costs

-

Social security and other taxes

-

Pension payable

-

Trustee's Loan Account

-

400

POSITIVE CHANGE

NOTES TO THE FINANCIAL STATEMENTS - continued for the period ended 31 December 2025

6 LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1, to the company should it be wound up. At 31 December 2025, there were 3 members.

7 RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2025.