



# 22-23

## ANNUAL REPORT

building back better... and different.



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# A WARM WELCOME

from our CEO, Clare

Hello Positive Futures community,

The pages of this Annual Report illustrate the transformative power of our collective efforts and the significant strides we have made toward realising our vision of a brighter future.



## building back better...and different.

The year 2022-2023 has once again produced the expected high and lows of a post pandemic, grant funded charitable enterprise in a geography of rich character and financial poverty. It is with immense pride that I share with you the milestones we have achieved during this eventful year.

One of the highlights that fills our hearts with immense joy is the opening of the very first Positive Futures Home. This flagship initiative represents the culmination of years of hard work and dedication from our talented team. The first Positive Futures Home symbolises that it is possible to be both good for young people and good in business. Our first Ofsted inspection rated us a solid 'GOOD' and made the lengthy and convoluted challenges melt away. This momentous occasion marked a significant milestone in our mission to provide safe and nurturing environments for those in need. With meticulous attention to detail and an unwavering commitment to excellence, we have created a space where dreams can take root and flourish. The positive impact we have witnessed in the lives of our young residents has been truly heartwarming, and it is a testament to the tireless efforts of our dedicated teams.



Another highlight has been the strengthening and deepening of our partnerships, all of whom are dedicated to the positive outcomes for young people. Working closely with the ADHD Foundation we have been able to offer, on site, both counselling to young people, and Special Education Needs support to their families and carers. This wrap around service is extraordinary and the demand for it grows weekly.

## strengthening and deepening of our partnerships

Alongside the Torus Foundation and Childrens & Adolescent Mental Health services (CAMHS) we have been able to help young people 'get social; to support them with friendships, help them embed strategies for wellbeing and have a lot of fun.

We have also been supported by our friends in Merseyside Police and the Commissioner's Office in order that we may work with the social, behavioural, emotional & education issues that could otherwise lead young people down the wrong path.

There are so many people, from funders to statutory partners, community groups to admin staff, board members and our frontline time that make our work possible, and we are grateful to everyone.

Of course, it's not all been plain sailing. We have experienced the staffing issues prevalent across the county; we have a building that is no longer fit for purpose, and the constant merry-go-round of long-term funding challenges. But we are nothing if not resilient and future focused.

So, the future, we will, see some results from our pilot projects, Transitions (more of this inside). We will purchase and buy home number two, AND we will secure a new building, refurbish it and hopefully, move in.

So once again. Thank you, and here is to building futures.

*Clare*





# POSITIVE FUTURES HOMES

Positive Futures Homes (PFH) is our new social enterprise dedicated to providing the highest standards in residential care for children & young people and investing in their long-term positive futures.

## WHY WE EXIST

We believe in helping every child & young person to achieve their full potential, regardless of circumstance. We offer:

- The highest quality home away from home
- A friendly and experienced staff
- Unparalleled support.



## offering a home away from home

## RESETTING STANDARDS IN CARE

We plan to set the new standard in residential care for young people, and will do this by having;

- The best paid and trained staff
- And the best possible homes in the nicest possible locations

## A UNIQUE APPROACH

After investing in the homes and team, any further surplus will be invested in Positive Futures, helping us to help more young people. We want to ensure that we are safeguarding the future of our local young people, by safeguarding the future of our youth development services.

- Delivering mental health provisions as standard
- Our children and young people having preferential access to the services offered by Positive Futures such as counselling or family support.
- Providing access to all social, recreational, or personal development provision going on at PF
- Having a belief in delivering a morally and ethically sound service for young people who need it the most.



Positive Futures Homes will provide a holistic, wrap around service for our young people.



## UNDERPINNED BY EXCELLENCE

We have an excellent and dedicated team inclusive of an exceptional Registered Individual and a Registered Manager with a wealth of experience.



**PAM CONSTANCE**  
DIRECTOR OF HOMES / RESPONSIBLE INDIVIDUAL



**TINA WOOD**  
REGISTERED MANAGER

## RECOGNISED FOR OUR UNIQUE APPROACH

We are immensely proud of our achievements to date, our first Childrens Home, which has been operating for just over 1 year has recently received an Ofsted rating of GOOD.



**1**  
**HOME**

**3**  
**YOUNG  
PEOPLE**

**8**  
**INCREDIBLE  
STAFF**

An Ofsted graded 'Good'  
provider



# TARGETED SUPPORT SERVICE

Our Targeted Support Service (TSS) work has seen an increase in the complexities of young people's issues alongside a huge increase in a demand for the service.

The TSS work holistically with our in-house Family Support Worker delivering a child centred approach within a whole family focus. The intervention is focussed on the needs of the child and their family.

This specialist intervention allows young people to access emotional support for any personal issues going on in their lives. Our overarching goals are to help improve young peoples' mental health, self-esteem as well as build character.

The service has been busy this year delivering support under 3 specific projects:

- Getting Social
- Future Lines
- Transitions

**214**  
REFERRALS

**1,335**  
HOURS OF  
SUPPORT

**57**  
FAMILY  
SUPPORT  
SESSIONS





# TSS: ADHD FOUNDATION COLLABORATION

The ADHD Foundation has been working in partnership with Positive Futures through National Lottery Grant Funding.

Together we have been supporting young people and their families around understanding and supporting Neurodiversity (either diagnosed or undiagnosed).

## working in partnership through lottery grant funding

Access to support is by referral, mainly for young people and families that are already accessing support through Positive Futures but can be through other avenues aswell.



### THE PROJECT CONSISTS OF THE FOLLOWING...



#### THERAPEUTIC ONE TO ONE SUPPORT: 2 DAYS PER WEEK

Target audience - young people who are:

- At risk of being permanently excluded from Education
- Permanently excluded from Education
- LAC or on the edge of care
- Engaging in or at risk of anti-social behaviour.

The criteria is for understanding and support around neurodiversity is either diagnosed, on pathway or if there is a query.



#### SENCO SUPPORT: 3 DAYS PER WEEK

This consists of weekly face-to-face parent/ carer sessions that consist of

- A greater understanding and supporting ADHD and Autism, Neuroscience/subtypes/ Co-occurrence and Neurodivergence
- Behaviour as a form of communication and strategies to support
- Sleep and wellbeing
- Diet and nutrition
- Stress response and promoting relaxation
- Sensory sensitivities
- Executive Functions



#### 1:1 BESPOKE CONSULTATIONS WITH PARENTS/ CARERS/ SGOS

Sessions offer bespoke support based on referral. Often to support families to explore avenues to get their young person back into some form of education, empower them by sharing the legal rights around education, SEN support and the EHCP process.



#### EDUCATION OUTREACH

Provide a Pre-screening tool for Dyslexia/Dyscalculia/Irlen's syndrome/ Sensory integration needs with a post intervention report provided.



#### CONTINUOUS PROFESSIONAL DEVELOPMENT

One day training for Positive Futures Homes staff around understanding & supporting ADHD, Autism and co-occurrence.

1:1 Staff consultations around advice/ guidance for the young person/ families that they are involved with.

# TSS PROJECT: GETTING SOCIAL

Working in partnership with CAMHS and the Torus Foundation, Getting Social is a co-designed project to improve the mental well-being of young people through the development of youth-focused social prescribing pathways between clinical NHS Trust services and local youth organisations. Getting Social will provide appropriate, individual support to young people presenting with mental health difficulties.

The project adopts youth work approaches, co-produced with young people to develop resilience and confidence, through identifying interests and engaging in community services. Following an assets-based model; identifying participants' strengths and local opportunities.

The project will ultimately reduce the number of young people needing NHS interventions.



**176**  
HOURS OF  
SUPPORT

**30**  
MORE  
SOCIAL YP

**30**  
YP IMPROVED  
THEIR  
RESILIENCE

# GETTING SOCIAL CASE STUDY

## REASON FOR REFERRAL

- Support YP with developing confidence and independence
- To build positive relationships with peers

## INTERVENTION / SUPPORT PROVIDED



- YP attended 5 1-2-1 sessions and 7 Group sessions at our PF Trading Cards Group (TCG).
- Sessions explored personal interests and worries about starting groups.
- YP and TSS worker visited our youth work space, where the group work takes place. This allowed YP to have a look round and ask any questions about the building and group work.
- YP played chess and uno with TSS Worker, the aim of this was to encourage YP to become familiar playing games with other people and explaining the rules in a safe environment.
- This resulted in YP feeling prepared to start the TCG.

## OUTCOMES



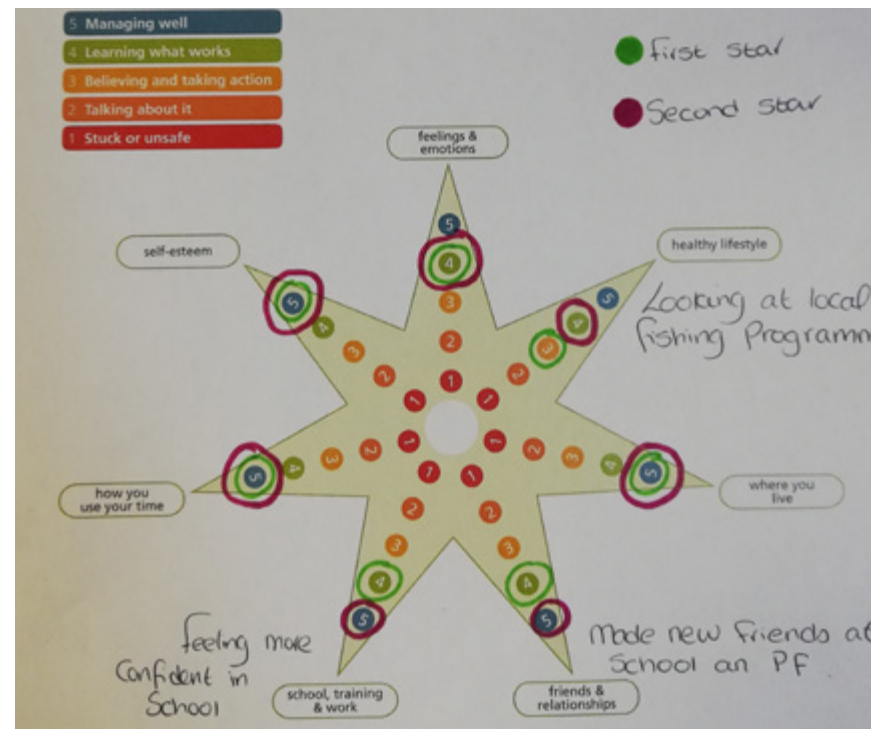
- YP completed a mind star, at the beginning his overall score was 30 with the ending score being 33.
- By attending sessions on a 1-2-1 basis, YP's confidence increased, they were then able to attend Trading Cards group at Positive Futures alone.
- YP regularly attends Positive Futures TCG.
- YP can now play Dungeons and Dragons.
- YP was signposted to other Positive Futures activities and a local fishing programme.





## IMPACT

- YP confidence has improved which has now helped him settle in at a new secondary school.
- YP gained more independence attending Positive Futures and has also made new friends, two of whom also attend his new school.



“It’s helped me get less stressed and it got me to broaden my social skills in groups and 1-2-1 sessions”

# TSS PROJECT: TRANSITIONS

Transitions was born out of our experience that a disproportionate number of young people who were referred to us, had disrupted education.

Of 205 young people referred to us in 2022, 82 of them had disrupted education, furthermore 76 were neuro-diverse, 84 had some form of SEN (Special Education Need) and 37 had an EHCP.

Of 38 young people referred to us in 21/2022 specifically because of low level of criminality or ASB, only 12 were in full time education. The rest had disrupted education: 10 were persistently absent, 2 did not attend at all, 3 were ‘off rolled’ and 3 permanently excluded.



Transitions is not a school.  
School is the destination.

**Transitions is** about identifying the barriers & attempting to remove them.

**Transitions aims** are to get YP INTO education, MAINTAIN the place. INCREASE attendance

Our experience is that early intervention to prevent educational failure will prevent offending and criminogenic behaviours. Our evidence base shows that sustained trusting relationships with adults enable young people to achieve significant behavioural changes.

Our experience was supported by academic evidence correlating poor educational outcomes to a higher incidence of offending (DoE and MoJ, 2022).

205  
referrals

82  
with  
disrupted  
education

24%  
OF ALL REFERRALS  
IN FULL-TIME  
EDUCATION



## Participants

Transitions eligibility criteria is for young people who have **75% or less attendance in the last 6 months or more.**

Practice-based evidence shows these young people often experience a range of intersecting issues including but not restricted to; anxiety, low-confidence, SEND, Acute Childhood Experiences (ACE), trauma, poverty, caring responsibilities, poor relationships with teachers and or peer, social isolation or are looked after children.

**We have a partnership with Professor Kaz Stuart at the Centre of Youth Impact YMCA to monitor and evaluate this pilot and identify Outcomes including:**

- Increased motivation to gain an education
- Decreased anxiety
- Improved attendance, attainment, and behaviour for learning
- Improved relationships with family, peers, teachers
- Decreased / prevention of criminal behaviours.

We want to thank MERSEYSIDE VIOLENCE REDUCTION PARTNERSHIP for taking the chance to financially support this pilot. We are excited to see the outcomes.



# TRANSITIONS CASE STUDY

Attendance 0% as mum had taken YP out of school.

## COMPLEX DIFFICULTIES FOR YOUNG PERSON

- Not attending school due to being bullied
- Awaiting transfer to alternative education provider, however breakdown in communication between schools and YP has not been enrolled.
- Lack of confidence
- Potential ADHD
- Negative thinking styles
- Violence at home and poor living conditions





## DIFFICULTIES EXPERIENCED THROUGHOUT ENGAGEMENT

### Family



- Child In Need (CIN) plan active for one of YP's siblings
- YP added onto a CiN plan, which subsequently escalated to a Child Protection Plan
- YP has encountered violence at home, poor living conditions and near homelessness. Food parcel support provided.

### Mental Health, social & emotional wellbeing



- YP is using PF's youth club as a safe space when incidents have occurred at home. YP sees it as a safe space to talk with staff.
- 1-2-1 sessions have taken place including support with bullying.
- Giving YP a voice and the chance to become a young leader has really improved their confidence.
- YP delivered a baking session and helped make dinner for a group of young people.
- During 1-2-1 session we applied to join Cadets. YP started attending cadets with a friend, and continued attending, even after their friend stopped attending, this is a massive improvement.

### Education:



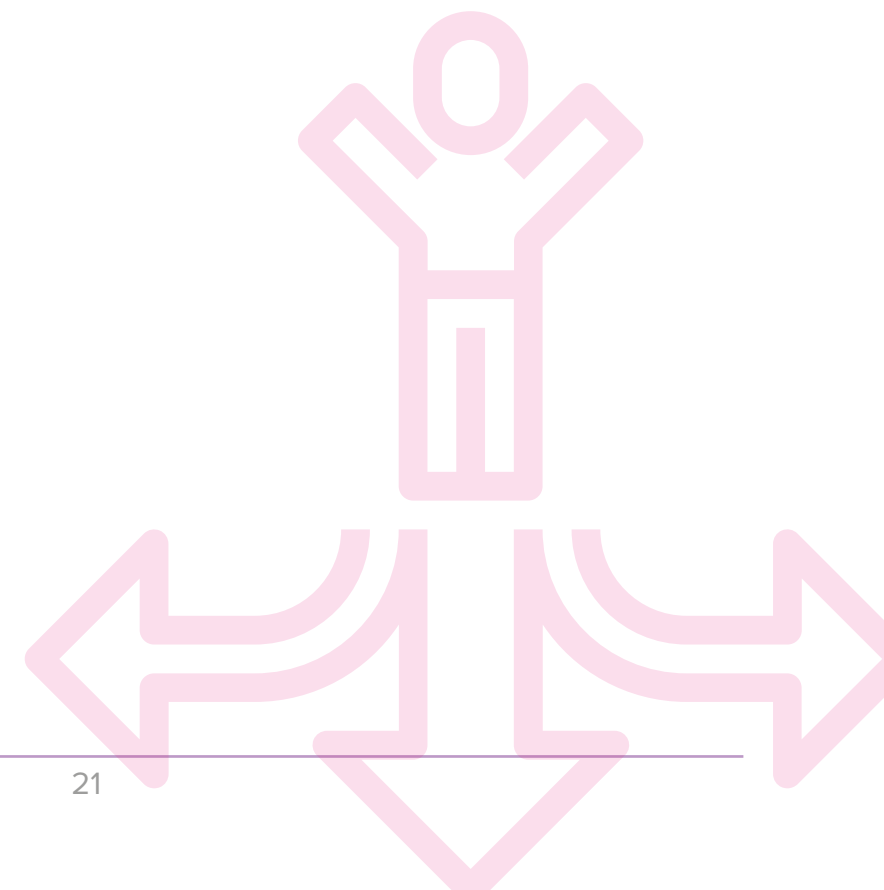
- YP and family were adamant that YP would not return to current school at the beginning of this journey due to bullying which led to self-harm.
- YP has gone from not attending school at all to attending for at least 2 hours a day March until spring half term.
- YP attended school for a full day.
- YP has also chosen their options for year 10 in case they decide to stay on at their current school.
- YP and TSS Worker have attended an online open day at the college with the potential for them to attend year 10 and 11 if they do not stay at current school.
- TSS Worker supported YP to complete an online screener for ADHD which was sent to school. This then pushed the school to issue the documents for mum to complete to get the referral rolling.
- YP has started, and continued with, 1-2-1 tutor sessions for math's.
- School uniform vouchers provided by school.

# TSS PROJECT: FUTURE LINES

Future Lines identifies young people at risk of becoming involved in criminal exploitation, and provides early intervention and prevention support to them and their peer group. Future Lines works through the multiagency Local Intervention Teams (LIT) across the city to create a bespoke intervention that addresses the social, emotional, and learning needs (SEL) in a therapeutic but nonclinical approach using youth work methodologies. The LITs use a robust data-led approach to identify both individuals and groups of young people to target for interventions.

The programme will:

- Identify suitable responses/interventions to prevent the young people from engaging in criminal exploitation.
- Increase knowledge and understanding of Adverse Childhood Experiences (ACE) and positively impact on the effects of ACEs.
- Provide opportunities and alternative pathways for young people to fulfil their life chances away from the impact of violence and crime.





# FUTURE LINES CASE STUDY



Image from LIT Knife Crime Session



Image from LIT ASB Jenga session

## REASON FOR REFERRAL

- Involvement in ASB in the community and at risk of criminal exploitation.
- Problems in school and not in education

## INTERVENTION

11 1-2-1 sessions were attended.

To raise awareness of the consequences and dangers of ASB, to educate the young man on knife crime and raise awareness of criminal exploitation.



- Exploring the risks and consequences of ASB incorporating games like ASB Jenga
- Strategies that may help with anxiety, anger, and confidence.
- Exploring the dangers and consequences of knife crime, including the personal and social impacts.
- Exploring the signs, risks, and dangers of CE.
- Getting young person back into education.

## OUTCOMES

Young person was reluctant to engage in the first couple of months of intervention.



- Sessions began taking place as home visits as young person refused to leave the house to go anywhere.
- Increased trust led to sessions taking place at Positive Futures.
- Initially YP did not want to discuss any incidents of Anti-Social Behaviour (ASB), he refused to accept he was responsible for any ASB taking place in his community.
- YP began to open up about his behaviour and took responsibility for ASB.
- YP developed an awareness of knife crime, the consequences of criminal behaviour and the dangers of CE.
- During this session YP learned about the personal and social impacts of knife crime
- YP applied for a course in Automotive Maintenance.

## IMPACTS



- YP pulled away from gangs in his neighbourhood, was spending less time participating in ASB, avoided staying out until early hours and stopped travelling on trains to out of city locations.
- YP stated he did not want a life of crime and was happy to be away from conflict.
- YP's mum often expressed her gratitude for us supporting the family and stated she feels we have gone above and beyond with helping her as well as her son.

“I feel like you understand me, everyone who has been to see me before didn't know how to talk to me or know how to help me. It felt like they didn't care, I know you are trying to help, and I feel like you're interested in what I'm saying”

- Quote from Young Person



# PARTNERSHIP WORKING VOSS

Voluntary Sector Outreach Support Service (VOSS) is a unique consortium of youth providers, collaborating and working together with partners, sharing their resources and intelligence. VOSS provides high quality and timely support for young people and wider communities of North Liverpool.

It is against this backdrop that in April 2015 a group of us working in organisations across the 'T-CAKE' wards of North Liverpool (Tuebrook and Stoneycroft, County, Anfield, Kirkdale and Everton) came together to discuss the development of a more collaborative and coordinated approach to youth work. After several meetings and consultations with local communities and young people, we established the "Voluntary sector Outreach Support Service" consortium, promoted as the VOSS Partnership.

All VOSS partners are already embedded within the communities they work. They have other funding streams which allows them to work in the areas; this gives added value to the VOSS commission. Without the partners having other funding in the areas, they would not have such good relationships and knowledge of the young people and the communities. VOSS enables the work to be more co-ordinated, ensuring no duplication of work and resources.

VOSS covers:

- Targeted Support 1-2-1 intervention work with young people
- Detached street-based youth work
- Group Activities

The VOSS financial partners would like to say a massive THANK YOU to the National Lottery Community Fund for agreeing to refinance the project enabling the project to look at its sustainability and growth over the coming years.





# HOLIDAY PROVISION HAF

Positive Futures would like to say a huge THANK YOU for the HAF (Holiday Activities and Food Programme) Funding they receive. The funding enables us to provide free holiday provision, including healthy food and enriching activities to families in North Liverpool throughout the school holiday periods.

During Easter, Summer & Christmas the team have been busy providing holiday programmes consisting of Breakfast, Lunch, packed lunches, and snacks, feeding young people during lots of activities. Activities range from Health & Wellbeing walks, Water Sports, Games in the park, Arts & Crafts, Swimming, Cookery, and lots more.

**417**  
ACTIVITY  
SESSIONS

**1,050**  
PIECES OF  
FRUIT

**108**  
LOAVES  
OF BREAD





# THE BOARD



**PAUL KENNEDY**  
DIRECTOR & CHAIR



**GRAHAM MORRIS OBE**  
DIRECTOR



**COLETTE MCKUNE MBE**  
DIRECTOR



**AMANDA WILLS CBE**  
DIRECTOR



**COLLETTE WILLIAMS**  
DIRECTOR

# FINANCIAL STATEMENTS

## **POSITIVE FUTURES NORTH LIVERPOOL LIMITED**

(A Company Limited by Guarantee)

Registered Company Number: 07626625 (England and Wales)

Registered Charity Number: 1145598

## **REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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Trustees' Report

Statement of Trustees responsibilities

Independent Examiner's Report

Statement of Financial Activities

Balance Sheet

Statement of cash flows

Notes to the Financial Statements



**CHARITY NAME**

Positive Futures North Liverpool Limited  
(Limited by Guarantee)

**REGISTERED COMPANY NUMBER**

07626625 (England and Wales)

**REGISTERED CHARITY NUMBER**

1145598

**REGISTERED OFFICE**

Unit B1  
Tetlow Way  
Langham Street  
Liverpool  
L4 4QS

**TRUSTEES**

P A Kennedy  
C McKune MBE  
G J Morris OBE  
C Williams CBE (Appointed 7 June 2022)  
A E Wills CBE (Appointed 7 June 2022)  
S D Malone (Appointed 5 September 2023)

**INDEPENDENT EXAMINER**

DJH Mitten Clarke Limited  
The Glades  
Festival Way  
Festival Park  
Stoke-on-Trent  
ST1 5SQ

**BANKERS**

Co-Operative Bank,  
PO Box 250,  
Delf House,  
Southway,  
Skelmersdale,  
WN8 6WT

**TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their annual report and financial statements for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

**Objectives and activities**

The charity operates principally in Liverpool, Knowsley, Sefton and Wirral and its objectives are:

- 1) To act as a resource for young people up to the age of 25 living in the United Kingdom, by providing advice and assistance and organizing programmes of physical, education and other activities as a means of:
  - a) Advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as an independent, mature and responsible individual.
  - b) Advancing education.
  - c) Tackling worklessness.
  - d) Providing recreations and leisure time activity of social welfare for people in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.
- 2) Such charitable purposes for the public benefit are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Since inception, the organization has won contracts from Children in Need, Comic Relief, European Social Fund, Liverpool City Council, Housing Associations, to name a few. In total nearly £10 million pounds worth of investment has touched the lives of over 10,000 young people.

We seek to enable disadvantaged young people to achieve their full potential through our framework of Engage, Education, Enterprise and Empower.

Public benefit

When planning and programming activities for the local residents of Liverpool, the Trustees of Positive Futures North Liverpool Limited are mindful of the Charity Commissions guidance on Public Benefit.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Use of volunteers

Volunteers are usually, although not exclusively, young people. They support the youth activities, help out with paper work, planning sessions and supporting younger children.

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### Achievements and performance

The charity has had another impactful year, given the volatility surrounding the on-going impact of COVID and the challenges faced by the ever increasing cost of living crisis. We have continuously adapted our Delivery Pillars; SSOS (Streets, Schools, Outreach Services) model to ensure we reach the Right Young People, in the Right Place at the Right Time, using a combination of open access, targeted support work and personal development interventions.

The team has made an extraordinary effort given this challenging backdrop and have continued to enable young people from Liverpool to achieve their potential.

Supporting thousands of young people in Liverpool every year, headline achievements include:

- Engagement with over 500 young people on a regular basis
- Engagement with over 4,000 young people on an aggregated basis
- Engagement through 119 detached sessions
- Over 80 engagement sessions in schools
- 201 young people received a minimum of 6 weeks of 1:1 sessions
- 300 open access sessions

We have seen an unprecedented rise in referrals to our Targeted Services and the complexity of cases is rising. Combined with challenges around attracting suitably qualified and experienced staff, we took the decision in January 2023 to temporarily close our general referrals. We intend this to be a temporary measure.

Our major success this year has been the registration and opening of our Ofsted registered children's home. In December 2022 we were delighted to receive "Good in all areas" for our first inspections. Positive Futures Homes is running at capacity, staffing is stable and the children are thriving.

### Fundraising

We do not undertake major fundraising from the general public. We do raise money from trusts and foundations. We attempt to maintain current income at stable rates.

### Financial review

Our funders have continued to be supportive during this turbulent period, granting the charity funds to deliver on our objectives. Remaining agile, the charity has maintained its fund-raising activities and sought additional funds to support the challenges young people have faced. We continue to seek funding from Government, Trusts and Foundations to maintain sustainable service delivery. We continue to be grateful for their support and are satisfied with our financial performance.

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### Reserves policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the organisation, together with the on-going economic uncertainty. We know we do great things that have a real impact on the young people and communities with whom we interact. Our reserves policy has to recognise that due to the tenuous nature of our funding, which can be prone to large swings, as a result of changes in government funding at short notice. We therefore believe that for our long-term sustainability, this requires us to hold larger reserves so we can withstand these short-term aberrations.

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 6-9 months of the expenditure, plus any subsequent wind down costs. Based on the budgeted monthly fixed overhead expenditure for 2023/2024, plus the estimated wind-up costs, this figure is £250,000 - £300,000.

The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of unrestricted reserves available to the charity of £191,372 is below the target level. Our reserves this year are lower than optimal, due to the continued investment in our operations after the pandemic. The Trustees and Management expect to restore our reserves to the optimal level during the course of the next financial year, through enhanced fund raising activity.

### Plans for future periods

The trustees and management continue to set a clear strategy for the Charity.

To enable and strengthen the on-going sustainability of the Charity and increase delivery and outcomes, we will seek to widen our funding streams by strengthening our marketing capability and increasing our profile to existing and potential new funders. This will enable us to clearly articulate the impact we have on young people in the city.

Commissioned by The Violence Reduction Unit, we began delivering the first six months of an eighteen month pilot - Transitions. These academically researched programmes attempt to remove the barrier to significant school absence.

Positive Futures Homes is fundamental to our future plans. Our experienced team opened our first Positive Home in 2022, which is operating at maximum occupancy and we shall look to build on this success in 2023, with a second site already identified.

### Structure, governance and management

The organisation, which is a registered charity limited by guarantee (number 1145598) was incorporated on 9 May 2011. The governing document is the company's memorandum and articles of association (registered number 07626625). Every member of the charity undertakes to contribute to the assets of the society, in the event of being wound up while he or she is a member or within one year of ceasing to be a member, such amount as may be required, not exceeding £1.



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:

PA Dickinson	(Resigned 31 May 2022)
PA Kennedy	
C McKune OBE	
G J Morris OBE	
C Williams	(Appointed 7 June 2022)
A E Wills CBE	(Appointed 7 June 2022)
S D Malone	(Appointed 5 September 2023)

**Method and recruitment of trustees**

Trustees will approve the retirement of existing Directors and/or the recruitment of new Trustees in accordance with the Articles of Association.

**Induction and training of new trustees**

Trustees are appointed on the basis of their ability to bring to the board a range of skills to assist in the governance and development of the Charity. Before appointment, they are guided by the General Manager through a comprehensive induction procedure designed to give them a complete understanding of the aims and aspirations of the Charity. In addition, Charity Commission literature is given to all Trustees on an ongoing basis in order to assist them to understand their legal responsibilities.

**Organisation**

Positive Futures North Liverpool Limited has a board who meet at least 6 times per year and are responsible for the strategic direction and policies of the charity. Many day-to-day decisions are delegated to the Chief Executive and the administration including recruitment and day to day financial operations.

**Risk management**

The Directors have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reviews and actions to mitigate risks.

Potential risks identified by the Trustees to the constitution of the Association’s activities are:

1. Loss of funding streams
2. Failure of Positive Futures Homes venture
3. Loss of access to adequate levels and/or inexperienced staff

The Trustees have sought to minimise these risks in the following ways:

- The Trustees and staff are constantly seeking out new avenues of funding. They also ensure rigorous systems are in place for collecting monitoring information in accordance with the requirements of its funders
- Maintaining appropriate financial control in order to satisfy funding regulations and maintain positive relationships with funding organisations
- The Trustees and experienced staff have made prudent assumptions, assessed the risks and have rigorous assurance and financial control mechanisms in place
- PF offers a comprehensive training and development programme and continuously reviews remuneration packages for staff. We recognise the national demand for staff and therefore look to make our training, development and retention programmes to be of the highest standard.

**Remuneration policy**

The CEO prepares a paper report for the board to make decisions on pay and remuneration. Voluntary Sector CEO Annual Salary Report is used for management benchmarking and Human Performance HR services provide a sector-based survey for other team member benchmarks.

**Relationship with wider networks**

The charity has key relationships with UK Youth, LCVS and National Youth Agency (NYA). Significant partnerships exist across all sectors; statutory (police, youth offending, youth services, social services), Trusts & Foundations (funders), Schools and voluntary sector agencies in the youth space.

**Small companies exemption**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Trustees report was approved by the Board of Trustees.



P A Kennedy  
Director  
Dated: 23 October 2023



# STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors of Positive Futures North Liverpool Limited for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF POSITIVE FUTURES NORTH LIVERPOOL LIMITED

I report to the Trustees on my examination of the financial statements of Positive Futures North Liverpool Limited (the Charity) for the year ended 31 March 2023.

## Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

## Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

- I have completed my examination. I confirm that no 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 Charity as required by section 386 of the 2006 Act;
  - or
  - 2 the financial statements do not accord with those records; or
  - 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
  - 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

  
John Whittick FCA  
DJH Mitten Clarke Limited  
The Glades  
Festival Way  
Festival Park  
Stoke-on-Trent  
ST1 5SQ



# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
		2023	2023	2023	2023	2022	2022	2022	2022
	Notes	£	£	£	£	£	£	£	£
<b>Income from:</b>									
Donations and legacies	3	32,360	37,299	-	69,659	2,718	12,175	-	14,893
Charitable activities	4	1,000	-	614,122	615,122	-	45,383	422,828	468,211
Investments	5	-	20,183	-	20,183	-	13,726	-	13,726
<b>Total income</b>		<b>33,360</b>	<b>57,482</b>	<b>614,122</b>	<b>704,964</b>	<b>2,718</b>	<b>71,284</b>	<b>422,828</b>	<b>496,830</b>
<b>Expenditure on:</b>									
Charitable activities	6	87,337	34,222	495,324	616,883	95,199	103,595	363,342	562,136
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(53,977)</b>	<b>23,260</b>	<b>118,798</b>	<b>88,081</b>	<b>(92,481)</b>	<b>(32,311)</b>	<b>59,486</b>	<b>(65,306)</b>

## POSITIVE FUTURES NORTH LIVERPOOL LIMITED

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Net (outgoing)/incoming resources before transfers	(53,977)	23,260	118,798	88,081	(92,481)	(32,311)	59,486	(65,306)
Gross transfers between funds	(36,356)	-	36,356	-	83,010	30,747	(113,757)	-
Net (expenditure)/income for the year/ Net movement in funds	(90,333)	23,260	155,154	88,081	(9,471)	(1,564)	(54,271)	(65,306)
Fund balances at 1 April 2022	281,705	467,750	107,405	856,860	291,176	469,314	161,676	922,166
Fund balances at 31 March 2023	191,372	491,010	262,559	944,941	281,705	467,750	107,405	856,860

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	11		252,013		279,395
<b>Current assets</b>					
Debtors	12	279,284		240,553	
Cash at bank and in hand		424,135		351,607	
		703,419		592,160	
<b>Creditors: amounts falling due within one year</b>	13	(10,491)		(14,695)	
Net current assets			692,928		577,465
<b>Total assets less current liabilities</b>			944,941		856,860
<b>Income funds</b>					
Restricted funds			262,559		107,405
Designated funds			491,010		467,750
Unrestricted funds			191,372		281,705
			944,941		856,860

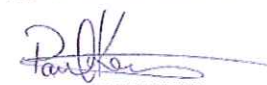
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

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

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 23 October 2023



P A Kennedy  
Trustee

Company Registration No. 07626625

# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	15		52,345		(89,424)
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(20,297)	
Investment income received		20,183		13,726	
<b>Net cash generated from/(used in) investing activities</b>			20,183		(6,571)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			72,528		(95,995)
Cash and cash equivalents at beginning of year			351,607		447,602
<b>Cash and cash equivalents at end of year</b>			424,135		351,607



# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Positive Futures North Liverpool Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit B1, Tetlow Way, Liverpool, L4 4QS.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The Charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

The charity receives government grants in respect of staff furlough during the COVID-19 pandemic and support to assist the charity in its aims. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

#### 1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for when paid. Expenditure is attributed to cost categories based on the amount expended during the year. The irrecoverable element of VAT is included with the item of expenses to which it relates.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 7.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	nil
Fixtures and fittings	25% straight line
Computer equipment	33% straight line & 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 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. Bank overdrafts are shown within borrowings in current liabilities.



# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

##### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to 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.

##### *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.

##### *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 payments 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

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

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the Charity'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 ongoing 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.

# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 3 Donations and legacies

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	28,861	36,849	65,710	2,718	5,175	7,893
Voluntary income	3,499	-	3,499	-	-	-
Service provider income	-	450	450	-	7,000	7,000
	<u>32,360</u>	<u>37,299</u>	<u>69,659</u>	<u>2,718</u>	<u>12,175</u>	<u>14,893</u>

### 4 Charitable activities

	Grants from institutions 2023 £	Government grants 2023 £	Total 2023 £	Grants from institutions 2022 £	Government grants 2022 £	Total 2022 £
Grants	<u>450,933</u>	<u>164,189</u>	<u>615,122</u>	<u>327,166</u>	<u>141,045</u>	<u>468,211</u>
<b>Analysis by fund</b>						
Unrestricted funds	1,000	-	1,000	-	-	-
Designated funds	-	-	-	43,355	2,028	45,383
Restricted funds	<u>449,933</u>	<u>164,189</u>	<u>614,122</u>	<u>283,811</u>	<u>139,017</u>	<u>422,828</u>
	<u>450,933</u>	<u>164,189</u>	<u>615,122</u>	<u>327,166</u>	<u>141,045</u>	<u>468,211</u>

### 5 Investments

	Designated funds 2023 £	Designated funds 2022 £
Rental income	10,302	6,800
Interest receivable	<u>9,881</u>	<u>6,926</u>
	<u>20,183</u>	<u>13,726</u>



# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 6 Charitable activities

	2023 £	2022 £
Depreciation	27,382	20,593
Staff costs	353,596	331,628
Operations and activities	91,214	74,732
Other costs	13,930	10,516
Marketing	22,813	12,028
Computer running costs	764	743
Printing, postage and stationery	2,653	2,440
Legal & professional fees	37,158	21,857
Travel expenses	5,900	3,186
Light, heat and water	8,677	6,324
Rent and rates	12,594	12,303
Insurance	1,868	5,326
Repairs & maintenance	4,607	26,930
Telephone	2,855	3,947
Bank charges	-	11
Subscriptions	2,708	2,520
	<u>588,719</u>	<u>535,084</u>
Share of support costs (see note 7)	26,250	25,312
Share of governance costs (see note 7)	1,914	1,740
	<u>616,883</u>	<u>562,136</u>
<b>Analysis by fund</b>		
Unrestricted funds	87,337	95,199
Designated funds	34,222	103,595
Restricted funds	495,324	363,342
	<u>616,883</u>	<u>562,136</u>

All expenditure on charitable activities is for the sole purpose of the charity, which is youth development.

# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 7 Support costs

	Support costs £	Governance costs £	2023 Support costs £	Governance costs £	2022 £	Basis of allocation
Staff costs	26,250	-	26,250	25,312	25,312	Administration of charity
Accountancy	-	1,914	1,914	-	1,740	Governance - accountancy and independent examination fees
	<u>26,250</u>	<u>1,914</u>	<u>28,164</u>	<u>25,312</u>	<u>27,052</u>	



# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

No trustees expenses were incurred during the current or previous year.

### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable activities	15	20
Administration	1	1
Total	16	21

Employment costs	2023 £	2022 £
Wages and salaries	331,534	320,946
Social security costs	32,071	26,402
Pension costs	6,577	6,239
Staff benefit scheme	3,900	-
Healthcare costs	3,952	3,353
	378,034	356,940

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

The staff benefit scheme relates to a one off voucher scheme, to assist staff with the cost of living crisis.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 11 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2022	236,527	86,303	18,496	341,326
At 31 March 2023	236,527	86,303	18,496	341,326
<b>Depreciation and impairment</b>				
At 1 April 2022	-	60,848	1,083	61,931
Depreciation charged in the year	-	21,576	5,806	27,382
At 31 March 2023	-	82,424	6,889	89,313
<b>Carrying amount</b>				
At 31 March 2023	236,527	3,879	11,607	252,013
At 31 March 2022	236,527	25,455	17,413	279,395

### 12 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	5,434	850
Amounts owed by related parties	269,685	239,705
Prepayments and accrued income	4,165	-
	279,284	240,555

### 13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	8,577	8,224
Trade creditors	-	4,731
Accruals and deferred income	1,914	1,740
	10,491	14,695

### 14 Related party transactions

At the balance sheet date, £269,685 (2022: £239,705) was due from Positive Homes for Positive Futures Limited, a company with common directors. The majority of the loan attracts interest of 3% per annum, with the remainder attracting interest of 8% per annum. This loan is not expected to be recovered in the short term.



# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15	Cash generated from operations	2023 £	2022 £
	Surplus/(deficit) for the year	88,081	(65,306)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(20,183)	(13,726)
	Depreciation and impairment of tangible fixed assets	27,382	20,593
	Movements in working capital:		
	(Increase) in debtors	(38,731)	(37,024)
	(Decrease)/increase in creditors	(4,204)	6,039
	Cash generated from/(absorbed by) operations	<u>52,345</u>	<u>(89,424)</u>

# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:								
Tangible assets	280	236,526	15,207	252,013	20,656	236,526	22,212	279,395
Current assets/(liabilities)	191,166	254,562	248,293	694,020	261,082	231,569	86,099	578,749
Provisions / pensions	(74)	(79)	(940)	(1,093)	(33)	(345)	(906)	(1,283)
	<u>191,372</u>	<u>491,010</u>	<u>262,559</u>	<u>944,941</u>	<u>281,705</u>	<u>467,750</u>	<u>107,405</u>	<u>856,860</u>

The pension liability has been allocated between funds based on the wages and salaries cost allocation between funds.

Movement in funds	Balance 2022 £	Incoming Resources £	Resources Expended £	Transfers In / (Out) £	Balance 2023 £
Unrestricted funds					
General fund	281,705	33,360	(87,337)	(36,356)	191,372
	<u>281,705</u>	<u>33,360</u>	<u>(87,337)</u>	<u>(36,356)</u>	<u>191,372</u>



# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 16 Analysis of net assets between funds

(Continued)

#### Restricted funds

Engage	54,308	278,821	(245,462)	45,523	133,190
Enterprise	7,393	100,001	(79,628)	-	27,766
Educate	1,917	160,300	(72,438)	(2,500)	87,279
Empower	43,787	75,000	(97,797)	(6,667)	14,324
	<u>107,405</u>	<u>614,122</u>	<u>(495,325)</u>	<u>36,356</u>	<u>262,559</u>

#### Designated funds

Refurbishment	3,094	-	-	-	3,094
New building	250,000	-	-	-	250,000
Future Funds	214,656	57,482	(34,222)	-	237,916
	<u>467,750</u>	<u>57,482</u>	<u>(34,222)</u>	<u>-</u>	<u>491,010</u>

#### Total funds

	<u>856,860</u>	<u>704,964</u>	<u>(616,884)</u>	<u>-</u>	<u>944,941</u>
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# POSITIVE FUTURES NORTH LIVERPOOL LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### 16 Analysis of net assets between funds

(Continued)

The purposes and plans of charity funds are as follows:

- |                     |  |
|---------------------|--|
| Unrestricted funds: | Unrestricted funds are for the purpose of investing in youth development activity.   |
| Restricted funds:   | Restricted funds are those given to us by individual foundations and trusts to be spent according to the original bids applied for. They relate to youth development activities. |
| Designated funds:   | Designated funds are for the purpose of supporting the essential strategic development of Positive Futures, post COVID-19.   |

We have received funds for our 4 major programmes "Engage", "Enterprise", "Educate" and "Empower" and would like to thank all the following donors for their support in enabling us to carry out our work:

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