



+
**POSITIVE
FUTURES**

23-24

ANNUAL REPORT



WHAT'S WHERE

CONTENTS

PAGE 3	A WARM WELCOME
PAGE 4	WE'RE MOVING!
PAGE 6	GROUP WORK CASE STUDY
PAGE 8	TRANSITIONS
	- DEMOGRAPHICS
	- SUPPORT
	- SUMMARY
PAGE 14	TARGETTED SUPPORT CASE STUDY
PAGE 16	PF HOMES - HOME NUMBER TWO
PAGE 18	BOARD
PAGE 19	FINANCIAL STATEMENTS

A WARM WELCOME

from our CEO, Clare



Achievements and Performance

This year's strategic highlight has undoubtedly been the successful identification, application and securing of capital funds, culminating in the refurbishment and relocation to a new 'fit for purpose' building.

This achievement, in our 19th year of operation, marks a significant milestone for our team and represents a major step forward in the services we can offer to the young people we support.

In addition, we proudly purchased our second home for use by Positive Futures Homes, our Ofsted-registered children's homes social enterprise. The development of this enterprise is essential to the long-term sustainability of our charity, as any surplus are returned to the charity.

Operationally, the exceptional results of our 18-month Transitions pilot, highlighted in our Impact Report by Professor K. Stuart, stand as a testament to our intuition, empirical evidence and innovation in the field.

Over the course of the last year, we have experienced challenges in the recruitment of experienced Youth Development workers. Austerity, the impact of COVID-19 and a lack of investment in the sector over the past decade have created a significant recruitment gap.

Whilst we remain committed to employing and training not only youth workers apprentices and further developing our current team, there is still a shortage of experienced professionals in the field. We also intend to employ both administrative and marketing apprentices to our burgeoning businesses.

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. We are so grateful to all who support us to deliver for young people.





NEW HOME

WE'RE MOVING!

Unit B1 has been our proud home for just under 20 years, with many great moments shared with so many great young people. However, as old age has started effecting our building, it's time for us to move on. The roof's leaking, causing a splattering of buckets to be placed around the space, it's dark, and some of the smaller, windowless spaces feel more like a bunker than a welcoming space.

However, a Youth Investment Fund grant of £1,081,873.00 has given us our own positive future, and is being used to create a state-of-the-art sustainable hub that will be here in North Liverpool for generations of young people.

The vision for our new home is innovative, fun, and to offer something for everyone. The Youth Investment Fund grant will pay for a major renovation and development of a large and currently unused community space in North Liverpool.

We have an inclusive approach to developing our plans. It is being created for young people, by young people - as they get involved in the design process, working with architects, and sharing their ideas and vision.

We want to offer something for everyone with this new building, whether you want excitement, or a calm place to chill and relax. The main entrance of the youth centre is called "Town," reimagining the experience of young people going "the city centre" on the weekend. If you don't like the bright lights, you can hang out in the sensory room, music room, art spaces, sports and virtual reality spaces will also be on offer.

GROUP WORK CASE STUDY

- Young People who were engaged during Anfield detached sessions requested that Positive Futures should provide football sessions at Anfield Sports and Community Centre.
- These young people were part of a group who were regularly accused and blamed for anti-social behaviour in and around the sports centre.
- There was ongoing tension between these young people and other members of the community, as well as people attending to take part in organised games.



What did we do?



- 10 football sessions were delivered
- Half-term trips took place, as a reward, for young people who took part in these sessions to continue building relationships and show them the positives that can come from personal development opportunities.
- Promoted the importance and benefits of equality and diversity.

Outcome



- Young people who attended were provided with more information around differences between lifestyles, religions, cultures, values/beliefs, and reasons why these should be respected.
- Young people's understanding of difference, as well as their physical and mental health improved as a result of these sessions.
- Young people reported having a greater knowledge of these subjects and a greater respect and understanding of others' beliefs, values, and lifestyles.

Impact



- These groups are now very inclusive and it is clear to see that young people respect each other a lot more, and are not antagonizing each other
- Young people who attend are a lot more friendly towards each other, and have even formed friendships outside of these sessions.
- Young people have expressed interest in more sessions being delivered, and are extremely keen on more trips with young people they have met at these sessions.
- Young people who attended informed staff that now, due to their increased knowledge and understanding of the importance of equality and diversity, they have been able to change their views about others and have gained a lot more respect for them.

TSS PROJECT: TRANSITIONS

Transitions worked with some of the most multiply disadvantaged, 'severely absent' pupils, helping them return to education and stay engaged. We addressed barriers not only for the young people but also for their families, offering support around mental health, behavioural issues, poverty and housing challenges, among others. The results speak for themselves



It was commissioned by Merseyside Violence Reduction unit as an 18-month pilot which acknowledge the links between absenteeism and increased criminal involvement, sought Transitions as an invention.

Transitions is not a school.
School is the destination.
Maintaining that school place, that is the target

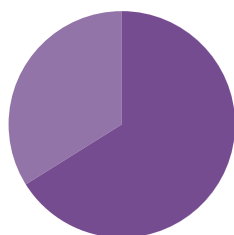
Take a look at some highlights from our Transitions report below:

Demographics

75 young people referred

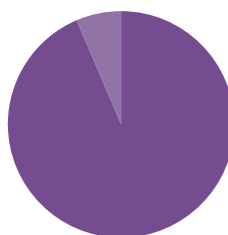
Ages 10-17, 14 most common

Gender



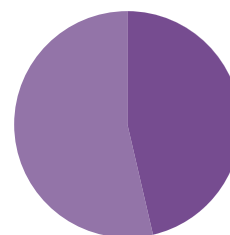
65% Male

Ethnicity



92% White British

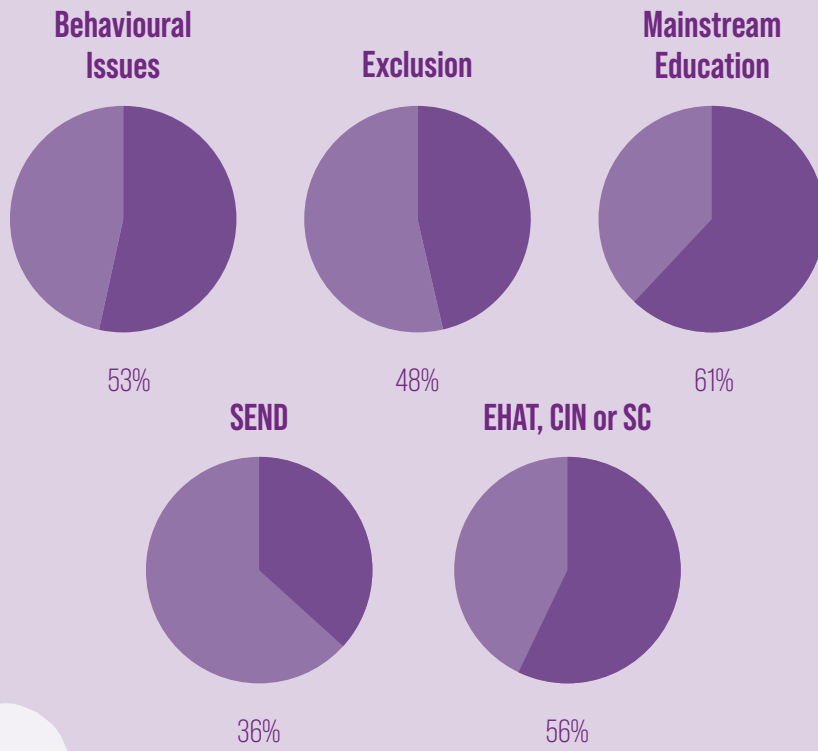
SEND



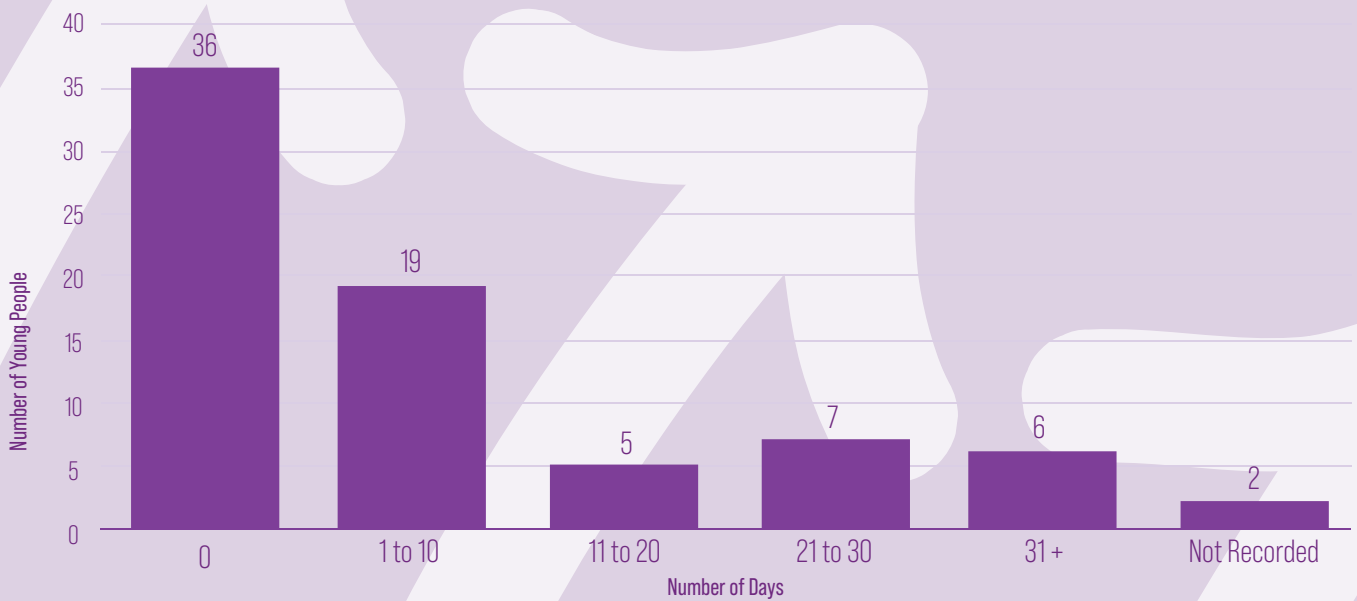
48%

Educational Status

Attendance 0% to 76%



Number of days lost to fixed term and permanent exclusions



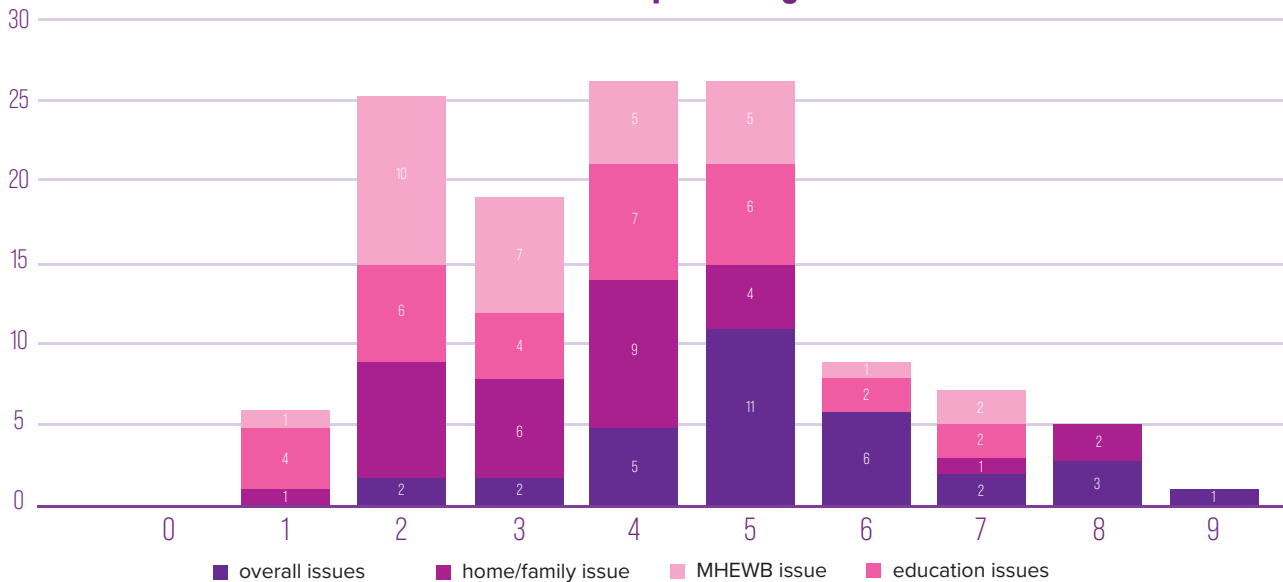


HIDDEN ABSENCE:

Hidden absence describes young people that were missing lessons but counted as 'present' at school.

Young people were found asleep on fire escapes quietly waiting out the school day.

Number of issues per Young Person



“Overall, young people’s needs are multiple, high-level and complex. It is likely that these issues will need to be resolved before young people can be successfully reintegrated into schools, as they underpin the young people’s inability to cope with the demands of school life in Liverpool.”

Prof K Stuart.

TRANSITIONS SUPPORT

5747
HOURS OF
SUPPORT

77
HOURS PER
YOUNG
PERSON

83%
REFERRED
TO OTHER
SERVICES

SUPPORT AREA	HOURS DELIVERED	NO. OF YOUNG PEOPLE
Mediation	2869	72
Wrap around support	1241	63
Family support work	663	60
1-2-1 support	539	58
Cognitive profiling	110	49
ND support	104	30
Tutor hours	94	9
Education/Qualification hours	64	9
Counselling	44	11

Mechanisms of Change



- Youth led
- Flexible approach
- Regular contact in 3rd spaces
- Positive Youth Development
- Advocacy
- Holistic

Short Term Outcomes



- Increased socio-emotional skills - Statistically significant changes for 37 young people (49%)
- The change in scale scores for 'Teamwork', 'Responsibility', 'Problem Solving' were statistically significant.

"I'm here and feel supported. I want to go back into school for my last few months. And I want a job caring or teaching or something like that. They've helped me be more positive." Quote from Young Person.

Medium Term Outcomes



- Attendance improved for all young people who successfully engaged in the project with 75% having an 80% or higher attendance rate at exit and improvements in attendance for all cases that are on-going.
- A total of 13 young people across the project had increased their attendance from 75% to 85%, four young people had increased to between 86 and 95% attendance, and 15 young people had attendance as high as 95 to 100%.
- Relationships with teachers slightly improved in the cases that were successfully closed
- Case study data indicates significant change for 45% of the 14 cases documented
- After two months we are all feeling calmer and we understand one another better.
- Interview data showed significant change for 15 of the 20 young people discussed (75%).

"He's back into school Tuesdays and Wednesdays which I never thought would happen" Quote from Parent.

TRANSITIONS SUMMARY

“The Transitions Pilot has worked to support some of the most vulnerable young people with high levels of complex needs to return to school.

The project has recruited above target numbers with young people of the appropriate demographics. The team have delivered a high quality and highly differentiated offer to these young people, enabling them to achieve improvements in socio-emotional skills, attendance, behaviour and exclusions.

The project has met its overall aim of ensuring 60 young people are in school. The project team have gone beyond their original remit working with more young people than anticipated, in greater need than expected, supporting families as well as young people, and providing a significant contribution to multi-agency working across the City.”

Professor Kaz Stuart Emeritus Professor, Strategic Lead for the Centre for Youth Impact.



TARGETTED SUPPORT CASE STUDY

REASON FOR REFERRAL

- The young person was referred due to participation in anti-social behaviour and challenging behaviour.

INTERVENTION / SUPPORT PROVIDED



- ASB – looked at the consequences of ASB and how this can negatively impact education as well as possibly gaining a criminal record.
- Gangs – Legal consequences were explored as well as the dangers of being part of a gang. We explored stories told by young people who were pressured into committing criminal activity or aggressive behaviour by their gang members.
- Drugs – Explored the physical, legal and mental health consequences of cocaine, heroin, cannabis, ketamine and ecstasy.

OUTCOMES



- Young person has distance themselves from a group of friends who regularly participate in ASB and drug misuse and is no longer involved in any incidents connected to this group of friends.
- Young person has now refused to associate with people who misuse drugs and avoids putting themselves at risk of joint enterprise.
- Young person is now aware of criminal exploitation and how to keep themselves safe from exploitation, and is aware of recognising exploitative behaviour and who to report these concerns to.
- Young person has expressed an interest in attending a CSI workshop for secondary aged children as interested in forensic investigation.



IMPACT

- YP feels more confident and is able to walk away from situation and peers they felt were a risk to their safety.
- Following the awareness around the effects of drug misuse, yp has stated that they now know what risks to recognise regarding physical/mental signs of drug use and how to ask for support if they are concerned for somebody who is misusing drugs.

“I am made up to have learned about all of this, other people who have come in to speak to me in the past don't seem to want to tell me these things but you have told me in a way that is educational and interesting – it has made me feel like I can look after myself better knowing there are places like Positive Futures to support me if I need it”.

Quote from Young Person



PF HOMES HOME TWO



Positive Futures Homes has continued to grow over the last year, with the purchase of a second home to add to the Positive Futures collection. From here, we can continue to provide residential care to even more children and young people, at the highest standard, and invest further in their long-term futures.

Our first home with its three young people has almost 100% occupancy for the last year. So, it was delightful to begin to search and locate home number 2.

Our experience has shown us that the three-bed model works, ensuring a small family feel. That a large kitchen ideally with access to the garden/ outdoor space, ensures that it becomes the heart of the home; a place for cooking, eating, chatting & mixing.

A small residential team ensures the family feel. Farrow and Ball paint was just an added bonus! We found & purchased a pristine property that fits the bill perfectly.

Offering a home away from home



THE BOARD



PAUL KENNEDY
DIRECTOR & CHAIR



GRAHAM MORRIS OBE
DIRECTOR



COLETTE MCKUNE MBE
DIRECTOR



AMANDA WILLS CBE
DIRECTOR



COLLETTE WILLIAMS
DIRECTOR



STEVE MALONE
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 2024

CONTENTS

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

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

This year's strategic highlight has undoubtedly been the successful identification, application and securing of capital funds, culminating in the refurbishment and relocation to a new "fit for purpose" building. This achievement, in our 19th year of operation, marks a significant milestone for our team and represents a major step forward in the services we can offer to the young people we support.

In addition, we proudly purchased our second home for use by Positive Futures Homes, our Ofsted registered children's homes social enterprise. The development of this enterprise is essential to the long-term sustainability of our charity, as it allows us to generate income.

Operationally, the exceptional results of our 18-month Transitions pilot, highlighted in our Impact Report by Professor K, Stuart, stand as a testament to our intuition, empirical evidence and innovation in the field. Transitions worked with some of the most disadvantaged, "severely absent" pupils, helping them to return to education and stay engaged. We addressed barriers not only for the young people but also for their families, offering support around mental health, behavioral issues, poverty and housing challenges, among others/ The results speak for themselves - here are two key outcomes:

- Attendance improved for all young people who successfully engaged in the project with 75% having an 80% or higher attendance rate at exit and improvements in attendance for all cases that are on-going.
- A total of 13 young people across the project had increased their attendance from 75% to 85%, four young people had increased to between 86% and 95% attendance, and 15 young people had attendance as high as 95% to 100%.

We are currently in the process of commissioning this service with key stakeholders.

Over the course of the last year, we have experienced challenges in the recruitment of experienced Youth Development workers. Austerity, the impact of COVID-19 and a lack of investment in the sector over the past decade have created a significant recruitment gap. Whilst we remain committed to employing and training apprentices and further developing our current team, there is still a shortage of experienced professionals in the field.

We continue to seek funding from the Government, Trusts, and Foundations to ensure the sustainable delivery of our services. However, this is becoming increasingly challenging as competition for limited funding intensifies in the current cost-of-living crisis.

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 2024

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 £188,153 is below the target level. The Charity established Positive Futures Homes as a commercial enterprise a little over 2 years ago. This business is due to open its second home in January 2025 which will further enhance the surplus generated from this enterprise. The surpluses from this business are available for distribution to Positive Futures and as such would act as a further source of revenue for the Charity which, if required, would increase the level of unrestricted reserves.

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.

Positive Futures Homes remains fundamental to our future. We purchased our second home during the year which will support our sustainability plans.

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:

P A Kennedy

C McKune MBE

G J Morris OBE

C Williams (Resigned 22 January 2024)

A E Wills CBE

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 on-going 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. Directors derive no benefit, income or capital from the charity. Many day-to-day decisions are delegated to the Chief Executive, Clare Corran 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 talented people 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.

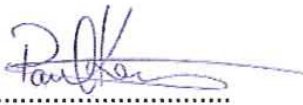
Relationship with wider networks

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

Date: 18 December 2024

STATEMENT OF TRUSTEES RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

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.

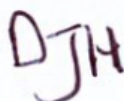
Independent examiner's statement

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.



DJH Business Advisers Limited
Bridge House
Ashley Road
Hale
Altrincham
WA14 2UT
Dated: 18th December 2024

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Statement of financial activities including income and expenditure account FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
		2024	2024	2024	2024	2023	2023	2023	2023
	Notes	£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	3	75,150	4,693	-	79,843	32,360	37,299	-	69,659
Charitable activities	4	-	11,000	902,127	913,127	1,000	-	614,122	615,122
Investments	5	-	21,178	-	21,178	-	20,183	-	20,183
Total income		75,150	36,871	902,127	1,014,148	33,360	57,482	614,122	704,964
Expenditure on:									
Charitable activities	6	89,926	538	839,737	930,201	87,337	34,222	495,324	616,883
Other	11	11,475	-	-	11,475	-	-	-	-
Total resources expended		101,401	538	839,737	941,676	87,337	34,222	495,324	616,883
Net (outgoing)/incoming resources before transfers		(26,251)	36,333	62,390	72,472	(53,977)	23,260	118,798	88,081

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Statement of financial activities (continued) including income and expenditure account

FOR THE YEAR ENDED 31 MARCH 2024

Net (outgoing)/incoming resources before transfers	(26,251)	36,333	62,390	72,472	(53,977)	23,260	118,798	88,081
Gross transfers between funds	23,032	-	(23,032)	-	(36,356)	-	36,356	-
Net (expenditure)/income for the year/ Net movement in funds	(3,219)	36,333	39,358	72,472	(90,333)	23,260	155,154	88,081
Fund balances at 1 April 2023	191,372	491,010	262,559	944,941	281,705	467,750	107,405	856,860
Fund balances at 31 March 2024	<u>188,153</u>	<u>527,343</u>	<u>301,917</u>	<u>1,017,413</u>	<u>191,372</u>	<u>491,010</u>	<u>262,559</u>	<u>944,941</u>

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

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 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		556,699		252,013
Current assets					
Debtors	14	402,308		279,284	
Cash at bank and in hand		362,454		424,135	
		764,762		703,419	
Creditors: amounts falling due within one year	16	(91,598)		(10,491)	
Net current assets			673,164		692,928
Total assets less current liabilities			1,229,863		944,941
Creditors: amounts falling due after more than one year	17		(212,450)		-
Net assets			1,017,413		944,941
The funds of the Charity					
Designated funds			527,343		491,010
Restricted income funds			301,917		262,559
Unrestricted funds			188,153		191,372
			1,017,413		944,941

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 2024.

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 18 December 2024



.....
P A Kennedy

Director

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Company registration number 07626625 (England and Wales)

Positive Futures North Liverpool Limited

Statement of cash flows

For the year ended 31 March 2024

	Notes	2024		2023	
		£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(42,796)		52,345
Investing activities					
Purchase of tangible fixed assets		(475,420)		-	
Proceeds from disposal of tangible fixed assets		162,657		-	
Investment income received		21,178		20,183	
		<u> </u>		<u> </u>	
Net cash (used in)/generated from investing activities			(291,585)		20,183
Financing activities					
Proceeds from borrowings		300,000		-	
Repayment of borrowings		(27,300)		-	
		<u> </u>		<u> </u>	
Net cash generated from/(used in) financing activities			272,700		-
			<u> </u>		<u> </u>
Net (decrease)/increase in cash and cash equivalents			(61,681)		72,528
Cash and cash equivalents at beginning of year			424,135		351,607
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			362,454		424,135
			<u> </u>		<u> </u>

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Notes to the financial statements

FOR THE YEAR ENDED 31 MARCH 2024

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 181 Townsend Lane, Clubmoor, Liverpool, L13 9DY.

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 or grantors 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 2024

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).

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

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.

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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.

3 Donations and legacies

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	75,150	3,893	79,043	28,861	36,849	65,710
Voluntary income	-	-	-	3,499	-	3,499
Service provider income	-	800	800	-	450	450
	<u>75,150</u>	<u>4,693</u>	<u>79,843</u>	<u>32,360</u>	<u>37,299</u>	<u>69,659</u>

4 Charitable activities

	Grants from institutions	Government grants	Total 2024	Grants from institutions	Government grants	Total 2023
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Grants	<u>383,853</u>	<u>529,274</u>	<u>913,127</u>	<u>450,933</u>	<u>164,189</u>	<u>615,122</u>
Analysis by fund						
Unrestricted funds	-	-	-	1,000	-	1,000
Designated funds	11,000	-	11,000	-	-	-
Restricted funds	<u>372,853</u>	<u>529,274</u>	<u>902,127</u>	<u>449,933</u>	<u>164,189</u>	<u>614,122</u>
	<u>383,853</u>	<u>529,274</u>	<u>913,127</u>	<u>450,933</u>	<u>164,189</u>	<u>615,122</u>

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2024

5 Investments

	Designated funds	Designated funds
	2024	2023
	£	£
Rental income	10,512	10,302
Interest receivable	10,666	9,881
	<u>21,178</u>	<u>20,183</u>

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	2024	2023
	£	£
Depreciation	8,076	27,382
Staff costs	452,355	353,596
Operations and activities	89,387	74,732
Other costs	178,715	10,516
Marketing	19,584	12,028
Computer running costs	1,186	743
Printing, postage and stationery	2,643	2,440
Legal & professional fees	111,588	21,857
Travel expenses	3,690	3,186
Light, heat and water	11,442	6,324
Rent and rates	6,647	12,303
Insurance	6,671	5,326
Repairs & maintenance	1,839	26,930
Telephone	3,272	3,947
Bank charges	-	11
Subscriptions	2,842	2,520
	<u>899,937</u>	<u>588,719</u>
Share of support costs (see note 8)	28,350	26,250
Share of governance costs (see note 8)	1,914	1,914
	<u>930,201</u>	<u>616,883</u>
Analysis by fund		
Unrestricted funds	89,926	87,337
Designated funds	538	34,222
Restricted funds	839,737	495,324
	<u>930,201</u>	<u>616,883</u>

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

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>8,076</u>	<u>27,382</u>

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023	Basis of allocation
	£	£	£	£	£	£	
Staff costs	28,350	-	28,350	26,250	-	26,250	Administration of charity
Accountancy	-	1,914	1,914	-	1,914	1,914	Governance - accountancy and independent examination fees
	<u>28,350</u>	<u>1,914</u>	<u>30,264</u>	<u>26,250</u>	<u>1,914</u>	<u>28,164</u>	

9 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.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	17	15
Administration	1	1
Total	<u>18</u>	<u>16</u>

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

11 Other expenditure

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Financing costs	11,475	-
	<u>11,475</u>	<u>-</u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2024

13 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	236,526	86,303	18,496	341,325
Additions	468,771	3,612	3,037	475,420
Disposals	(162,657)	-	-	(162,657)
At 31 March 2024	542,640	89,915	21,533	654,088
Depreciation and impairment				
At 1 April 2023	-	82,424	6,889	89,313
Depreciation charged in the year	-	1,589	6,487	8,076
At 31 March 2024	-	84,013	13,376	97,389
Carrying amount				
At 31 March 2024	542,640	5,902	8,157	556,699
At 31 March 2023	236,527	3,879	11,607	252,013

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	29,847	5,434
Other debtors	322,796	269,685
Prepayments and accrued income	49,665	4,165
	402,308	279,284

15 Loans and overdrafts

	2024	2023
	£	£
Other loans	272,700	-
Payable within one year	60,250	-
Payable after one year	212,450	-

The long-term loans are secured by a fixed charge over the property to which it relates. Interest is charged at 6% for year 1 and 7% thereafter. The loan is repayable in quarterly instalments and is due to be repaid by July 2028.

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2024

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Borrowings	60,250	-
Other taxation and social security	11,064	8,577
Accruals and deferred income	20,284	1,914
	<u>91,598</u>	<u>10,491</u>

17 Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Borrowings	212,450	-
	<u>212,450</u>	<u>-</u>

18 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	44,000	-
Between two and five years	176,000	-
In over five years	165,000	-
	<u>385,000</u>	<u>-</u>

19 Related party transactions

At the balance sheet date, £322,795 (2023: £269,685) 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 2024

20 Cash generated from operations	2024	2023
	£	£
Surplus for the year	72,472	88,081
Adjustments for:		
Investment income recognised in statement of financial activities	(21,178)	(20,183)
Depreciation and impairment of tangible fixed assets	8,076	27,382
Movements in working capital:		
(Increase) in debtors	(123,024)	(38,731)
Increase/(decrease) in creditors	20,858	(4,204)
Cash (absorbed by)/generated from operations	(42,796)	52,345

21 Analysis of changes in net funds	At 1 April 2023	Cash flows	Acquisitions and disposals	At 31 March 2024
	£	£	£	£
Cash at bank and in hand	424,135	(61,681)	-	362,454
Loans falling due within one year	-	239,750	(300,000)	(60,250)
Loans falling due after more than one year	-	(212,450)	-	(212,450)
	<u>424,135</u>	<u>(34,381)</u>	<u>(300,000)</u>	<u>89,754</u>

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2024

22 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:								
Tangible assets	5,775	542,630	8,285	556,691	280	236,526	15,206	252,013
Current assets/(liabilities)	182,646	(15,287)	295,049	462,408	191,166	254,562	248,293	694,021
Provisions / pensions	(269)	-	(1,417)	(1,686)	(74)	(79)	(940)	(1,093)
	<u>188,153</u>	<u>527,343</u>	<u>301,917</u>	<u>1,017,413</u>	<u>191,372</u>	<u>491,010</u>	<u>262,559</u>	<u>944,941</u>

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

Movement in funds	Balance 2023	Incoming Resources	Resources Expended	Transfers In / (Out)	Balance 2024
	£	£	£	£	£
Unrestricted funds					
General fund	191,372	75,150	(101,401)	23,032	188,153
	<u>191,372</u>	<u>75,150</u>	<u>(101,401)</u>	<u>23,032</u>	<u>188,153</u>

POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2024

22 Analysis of net assets between funds

(Continued)

Restricted funds

Engage	133,190	337,462	(301,312)	(7,992)	161,348
Enterprise	27,766	100,000	(100,824)	-	26,942
Educate	87,279	102,064	(124,999)	(7,130)	57,214
Empower	14,324	362,601	(312,602)	(7,910)	56,413
	<u>262,559</u>	<u>902,127</u>	<u>(839,738)</u>	<u>(23,032)</u>	<u>301,917</u>

Designated funds

Refurbishment	3,094	-	-	-	3,094
New building	250,000	-	-	-	250,000
Future Funds	237,916	36,871	(538)	-	274,249
	<u>491,010</u>	<u>36,871</u>	<u>(538)</u>	<u>-</u>	<u>527,343</u>

Total funds	<u>944,941</u>	<u>1,014,148</u>	<u>(941,677)</u>	<u>-</u>	<u>1,017,413</u>
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POSITIVE FUTURES NORTH LIVERPOOL LIMITED

Notes to the financial statements (continued)

FOR THE YEAR ENDED 31 MARCH 2024

22 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:

ADHD Foundation
Community Foundation for Merseyside
HAF
Digital Connectivity Grant
Frank Rogers Foundation
John Armitage Charitable Trust
Liverpool Clinical Commissioning Group (Liverpool Green Space & Health Project)
MPAC
Project Medusa - Operation Stonehaven (Merpol)
Merseyside Police & Crime Commissioner
St James Place
Steve Morgan Foundation
The Big Lottery Fund
The Stone Family
Torus Foundation
UK Gov