Charity registration number: 1191006

POSITIVE FUTURES WELL BEING SERVICES CIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Positive Futures Well Being Services CIO
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Positive Futures Well Being Services CIO
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Ms Brenda Salmon-Rushton - Chair Ms Janet Waller (appointed 27/01/2026) Mr Mohammadtaghi Mottaghian (appointed 01/02/2025) Mr Raymond Hampton Ms Jane Crowland
CEO	Jan Gomez
Charity Number	1191006
Independent Examiner	Accounts Matters Limited 3-2-1 Storey House White Cross Lancaster Lancashire LA1 4XQ

The trustees present their report and the financial statements for the year ended 31 December 2025.

CEO's Report

Introduction

I am pleased to present the Chief Executive Officer's Report for Positive Futures Well Being Services CIO for the year ended 31 December 2025.

Positive Futures Well Being Services CIO is a mental health and wellbeing charity committed to supporting individuals experiencing mental health challenges, emotional distress and difficulties affecting their overall wellbeing.

Our aim is to provide a safe, supportive and inclusive environment where people feel valued, understood and empowered to improve their mental health, develop their confidence and build positive connections within their community.

Throughout 2025, our focus remained on promoting mental wellbeing, reducing isolation, encouraging recovery and resilience, and helping individuals access support that meets their personal needs.

2025 also saw us working with more people with learning disabilities and neurodiversity issues.

Our Charitable Activities

Our work is centred on improving mental health and wellbeing and supporting people to lead more fulfilling and connected lives.

Our activities include opportunities for social interaction, personal development, mentoring, talking therapies and wellbeing support, alongside our Crisis Café provision for people experiencing emotional distress, which offers extended hours.

Through these activities, we seek to:

- Promote positive mental health and emotional wellbeing.
- Reduce loneliness and social isolation.
- Provide opportunities for individuals to develop confidence and self-esteem.
- Encourage resilience, recovery and personal growth.
- Offer a welcoming and non-judgemental environment in which people can seek support.
- Help individuals develop meaningful relationships and stronger community connections.

We recognise that every person's experience of mental health is different. Our approach therefore seeks to treat each individual with dignity, compassion and respect.

Achievements and Impact During 2025

During 2025, the charity continued to work towards its objectives of improving mental health and wellbeing within the community.

Our services provided opportunities for individuals to seek support, engage with others, develop coping strategies and take positive steps towards improving their wellbeing, including moving into Many of these people were also referred to one or more of our partners for additional support. Our main partners in 2025 were:

- Lancaster CVS
- LSCFT (NHS)
- Lancaster City Council
- Lancashire County Council
- North Lancs Citizen Advice
- Bay Medical, Lancaster Medical Practice and Queens Square
- Adult Social Care
- Stanleys, The Marsh and Skerton Community Centre
- The Olive Branch

We worked with or referred to 67 different agencies.

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Aims and Objectives - continued
We recognise the importance of early intervention and work in a pro-active way, support people to make meaningful social connections and accessible services in helping people manage emotional difficulties and reduce the impact of isolation.

Our work continued to be guided by the needs of the people who access our services, with an emphasis on creating an environment where individuals feel listened to, supported and encouraged.

Key achievements during the year included:

We continue to be a lived experience organisation.

Our staff team is one of the most diverse I have ever worked with.

We were the charity of the year for 2024/25 for Morecambe Golf Club and have made long term friends there.

We supported a person on end-of-life care to complete her bucket list before sadly she lost her life, including flying her out to Dublin to visit The Titanic Museum and saying in The Titanic Hotel with complementary afternoon tea. Having a bridal experience at a shop in Lancaster that opened just for her as she would never get married. The best was the final thing, getting the Beast from Beauty and the Beast to visit her and sing to her which was done in the hospice by one of our volunteers 24 hours before she died.

Fund raising improved with The Cross Bay Walk £1,300 from a Cabaret Night and our famous raffles. We were also getting a regular donation via Just Giving of between £500 and £1,000.

Our policies are all up to date and we have included some new ones including a Fraud policy and training policy.

Financial Review

The charity continued to focus on responsible financial management and the effective use of its resources to support its charitable activities.

Income received during the year was used to contribute towards the delivery and development of mental health and wellbeing services. The trustees and management remained mindful of the need to balance service delivery with financial sustainability and the responsible management of charitable funds.

One of the areas we need to concentrate on is a reserves policy and open a new savings account to put this in.
We continue to work towards to being a self-sustaining charity, the aim for it to be 80% our own income and 20% from grants and contracts.

This year I have found finding grants we qualify for difficult as many have a ceiling of £250,000 - £300,000 maximum income and as the post is getting smaller the applicant base is increasing. As a charity will continue to monitor our financial position, pursue appropriate funding opportunities and manage expenditure carefully to support the continuity of its services. At the end of the year it was becoming obvious that cash flow was becoming difficult due to issues with the NHS payments, so we looked at options in case we needed to borrow or take out an overdraft.

Staff, Volunteers and Partnerships

The delivery of effective mental health and wellbeing services depends on the commitment and contribution of the people who support the charity.

I would like to acknowledge the valuable contribution of our staff, volunteers, trustees, funders and partner organisations. Their support plays an important role in helping the charity deliver its objectives and maintain a compassionate, welcoming environment for service users.

We recognise that collaborative working can improve access to support and help address the wider factors affecting mental health and wellbeing. Developing and maintaining effective partnerships will remain an important priority.

Governance, Safeguarding and Risk Management

The charity is overseen by its board of trustees, who are responsible for its governance, strategic direction, financial oversight and compliance with applicable legal and regulatory requirements.

The Chief Executive Officer (myself) is responsible for the day-to-day management of the organisation, the implementation of agreed priorities and the oversight of operational activities.

Safeguarding remains particularly important given the nature of the support provided. The charity aims to maintain appropriate safeguarding procedures, confidentiality arrangements, risk assessments and staff guidance to protect the welfare and dignity of the people who access its services. In 2025 it was decided that anyone on the sex offenders registered being referred would not be right for the service and our policies were amended to reflect this.

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Aims and Objectives - continued
The charity will continue to review relevant operational, financial and safeguarding risks to support safe, effective and sustainable service delivery.

Challenges and Future Sustainability

Mental health and wellbeing charities operate in an environment where the need for accessible support can be significant, while funding and resources may be limited.

Maintaining sustainable services, responding to changing community needs and ensuring that support remains accessible are important considerations for the charity.

We will continue to review our priorities, explore appropriate funding opportunities and work with partners to strengthen the support available to people experiencing mental health difficulties and emotional distress.

Priorities for 2026

Our priorities for the coming year are to:

- To make a big celebration as we are 15 years old and make it a massive fundraising year for this reason.
- Continue promoting positive mental health and emotional wellbeing.
- Maintain and develop accessible, person-centred support.
- Reduce social isolation by encouraging meaningful social connections.
- Support individuals to develop confidence, resilience and independence.
- Strengthen the sustainability of our services through effective financial planning and funding development. Including putting in part one of reaching communities
- Maintain strong safeguarding, governance and accountability arrangements.
- Evaluate the impact of our activities and identify opportunities to improve outcomes for service users.

Also, we are pleased to be on an accounting system we can use and understand. We will have accounts to the accountant much quicker now which will help us all.

In 2026 my priories for grants and contracts will be to secure the Crisis Café for at least one more year. Apply to Awards for all (up to £200,000 for our Stay Connected project as we are self funding at present, look at how we can get funding for primary care referrals and finally complete part one of the Community Fund which is going to be for about £280,000 over three years something we have never applied for before as well as to keep working on our self-funding policy. Finally building up reserves has to be a priority.

Conclusion

Positive Futures Well Being Services CIO remains committed to improving mental health and wellbeing and supporting individuals to feel connected, valued and empowered.

Again I would like to thank our trustees, staff, volunteers, funders, partners and everyone who has supported the charity throughout 2025.

We recognise the importance of our work and remain committed to developing services that respond compassionately and effectively to the needs of the people and communities we serve.

Looking ahead, we will continue to build on our work, strengthen our foundations and seek opportunities to make a meaningful and lasting difference to people's life's.

Finally we will build our Therapy offer and see if this can be a new funding stream for the charity.

Jan Gomez
CEO

Public Benefit
The charity's principal objectives as set out in the governing document, which constitute our core purpose are:-

The relief of unemployment for the people of Lancashire, in such ways as may be thought fit, including assistance to find employment.
The prevention or relief of poverty for the public benefit of persons who are in need by reason of disability or social and economic disadvantage resident in Lancashire in such ways as may be thought fit including, but not limited to, the provision of:
- Support and information in relation to accessing housing, benefits, food banks and medical services.
- The provision of advocacy, counselling and mentoring support.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements
Achievements and performance in the year

Once again capacity has dominated 2025 in all areas of the business including the evening we run as the safe space for the NHS Crisis Café.

We have had some staffing changes; we took one of our volunteers on for some paid hours in the crisis café to cover the staff member that left. The staff member that left was extremely complimentary about her time with us as described in the minutes for December. She started as a service user then volunteer then full-time Crisis Worker and has now left to work in a family unit whilst studying to be a counsellor.

It was decided with cash flow issues towards the end of the year due to problems with NHS payments and Christmas just around the corner not to recruit and re-evaluate in the New Year. This will also help with the increased salaries for management at the end of the year.

Our payroll is now over £200,000 with employers NHI and Pension contributions. This needs to be managed very carefully. With rent, utilities, telephones and internet before we open our door's we are nearly at £250,000 costs.

Jan, our CEO, has tried to consolidate in 2025 rather increasing services however she believes where we need to grow is counselling and therapies. It doesn't take the main rooms up and could bring in some much-needed funding as well as new clients and families to support. North Lancs Counselling is closing by the end of the year after 31 years of serving Lancaster and District. We are getting many more referrals as their service is free at source, but they also ask for donations. They mainly use student counsellors and counsellors prepared to give a couple of hours free a week. We have sent an open letter asking if anyone wants to transfer to us and any monies left will be transferred to us when all bills are paid it should be around £10,000. At present one Counsellor has decided to come and volunteer for us, she started in August 2025 and is bringing something new to the team, in terms of teamwork, experience of working in lots of different environments and interests in further training.

Our CEO is feeling much more confident with our new accountants and feels we will understand the systems much better, she has felt under immense pressure with the old accountants and not understanding the outcomes.

Additional funding for this year was £25,000 from August 2025 to August 2026, part of this will be sent to the Gregson on receipt of invoice as we did a joint bid with PF as the lead.

We received Adult Social Care Funding for a pilot via Lancaster CVS, we started in April 2025 the money ends in March 2026.

We have had a donation from a gentleman in memory of his mum who came to the service which was over £12,000.

The Cross Bay Walk and the Easter and Christmas Plays/Raffles were the other big fund raisers of the year, bringing in over £3,000 and we had the final money from Morecambe Golf Club which chose us as their charity of the year. We joined in so many of their events they said they had never had a charity so friendly and welcoming, and they expect we will be chosen again in the future.

We need to look at a charging system in the next year for counselling and therapies, we are developing a tri-fold leaflet that explains the services and that with the exception of student counsellor's fees will apply.

We are now supplying counselling sessions to the WorkWell project at £40 an hour. We invoice Lancaster District CVS who hold the contract, each person has up to £200 occasionally with a counsellors report we can ask for additional funds, we are expecting to invoice £500-£600 a month until the end of 2026.

We feel that the systems in place have not grown as the activities of the charity have and we are going to audit what is in place in 2026 and make appropriate changes so reporting and real time information can be brought to meetings easily.

As a team we are very happy with the direction the charity is heading, the staffing structure is much better with TP as Assistant Manager and having NH as Admin and HR Manager. This we hope takes pressure off the CEO to bring in more money and look after her wellbeing.

We are looking forward to another successful year in 2026.

Financial Review

Financial Position
Income

Our income is a good mixture of contracts and our own organisations income from groups, membership, fundraising and the café which gives future stability and longevity. We get numerous small donations from people who are grateful for the support they receive as well as income from fun days at school which may only be £80.00 but they all add up.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by Trustees on a regular basis.

This year we have been reviewing all our policies and procedures focusing on our open-door policy and risk management and our accounting system. We have migrated from Quick Books to Xero software which enables the trustees to see the charities finances in real time and shows any monies outstanding more than 30 days.

Reserves Policy

No formal reserves policy has been decided by the Trustees, but they are working on this. At the year end, total reserves were £29,061 (2024 - restated - £29,852) and £12,828 (2024 - restated - £(4,385)) after the deduction of fixed assets and restricted funds carried forward.

Structure, Governance and Management

Governing Document

The Charity is formed as a charitable incorporated organisation and is governed by the charity's Memorandum and Articles of Association.

The Charity is managed by its board of trustees, consisting of five members, which meets several times a year.

Trustee Selection Methods

The appointment of Trustees is governed by provisions contained within the Charity's governing document. This is generally on recommendation from existing Trustees. Induction is carried out on a one-to-one basis with training provided where required.

The trustees' report was approved by the board of trustees and signed on its behalf by:

BW Salmon-Rushton

BW Salmon-Rushton (Chair)

Date 29th October 2026

Positive Futures Well Being Services CIO
Independent Examiner's Report to the Trustees of Positive Futures Well Being Services CIO
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

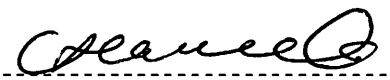
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants, 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.
4. the accounts 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 accounts to be reached.



Christine Harwood ACMA

Date 29th October 2029

Accounts Matters Ltd
3-2-1 Storey House
White Cross
Lancaster
Lancashire
LA1 4XQ

Positive Futures Well Being Services CIO
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds As restated
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	56,331	-	56,331	24,076
Charitable activities:					
Mental health well being services		209,106	80,568	289,674	261,977
		265,437	80,568	346,005	286,053
EXPENDITURE ON:					
Charitable activities:	5				
Mental health well being services		(248,224)	(98,572)	(346,796)	(335,675)
NET INCOME/(EXPENDITURE)		17,213	(18,004)	(791)	(49,622)
NET MOVEMENT IN FUNDS		17,213	(18,004)	(791)	(49,622)
RECONCILIATION OF FUNDS:					
Total funds brought forward		(4,385)	34,237	29,852	79,474
TOTAL FUNDS CARRIED FORWARD	16	12,828	16,233	29,061	29,852

The notes on pages 11 to 16 form part of these financial statements.

Positive Futures Well Being Services CIO
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

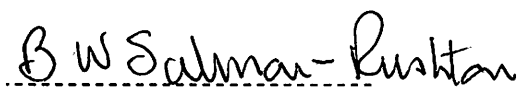
	Notes	Unrestricted funds As restated	Restricted funds As restated	2024 Total funds As restated
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	24,076	-	24,076
Charitable activities:				
Mental health well being services		220,246	41,731	261,977
		244,322	41,731	286,053
EXPENDITURE ON:				
Charitable activities:	5			
Mental health well being services		(306,634)	(29,041)	(335,675)
NET EXPENDITURE		(62,312)	12,690	(49,622)
Transfers between funds	16	4,000	(4,000)	-
NET MOVEMENT IN FUNDS		(58,312)	8,690	(49,622)
RECONCILIATION OF FUNDS:				
Total funds brought forward		53,927	25,547	79,474
TOTAL FUNDS CARRIED FORWARD	16	(4,385)	34,237	29,852

The notes on pages 11 to 16 form part of these financial statements.

Positive Futures Well Being Services CIO
Balance Sheet
As At 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds As restated £
FIXED ASSETS					
Tangible Assets	11	828	-	828	2,170
		828	-	828	2,170
CURRENT ASSETS					
Stocks	12	2,000	-	2,000	2,500
Debtors	13	31,648	-	31,648	44,830
Cash at bank and in hand		11,010	16,233	27,243	21,342
		44,658	16,233	60,891	68,672
Creditors: Amounts Falling Due Within One Year	14	**(32,658)**	**-**	**(32,658)**	**(40,990)**
NET CURRENT ASSETS (LIABILITIES)		**12,000**	**16,233**	**28,233**	**27,682**
TOTAL ASSETS LESS CURRENT LIABILITIES		**12,828**	**16,233**	**29,061**	**29,852**
NET ASSETS		**12,828**	**16,233**	**29,061**	**29,852**
FUNDS OF THE CHARITY					
Restricted Funds				16,233	34,237
Unrestricted Funds				12,828	(4,385)
TOTAL FUNDS	16			29,061	29,852

On behalf of the board



BW Salmon-Rushton

Date 29th October 2026

The notes on pages 11 to 16 form part of these financial statements.

1. General Information

Positive Futures Well Being Services CIO is a charitable incorporated organisation in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and the administrative details pages in these financial statements.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the Charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Fund Accounting

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

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.4. Incoming Resources

Donations and grants are included in the statement of financial activities when the Charity is entitled, and the amount can be measured with reasonable accuracy.

Income from charitable activities is recognised upon the relevant charitable service being provided and therefore the Charity becomes entitled to such funds. Contract income received relating to future projects is deferred until that date.

2.5. Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Support costs are incurred to directly support the objectives of the Charity and are allocated to charitable activities expenditure and raising funds expenditure according to the estimated spread of such costs in any period.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	20% Straight line

2.7. Stocks and Work in Progress
Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2.8. Cash and Cash Equivalents
Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.9. 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 contractual provisions of the instrument. Financial assets and liabilities are offset when there is a legally enforceable right to offset 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 are initially measured at transaction price including transaction costs, and are subsequently carried at amortised cost using the effective interest rate method. Financial assets classified as receivable within one year are not amortised. Financial assets are derecognised when contractual rights are settled.

Impairment of financial assets

Financial assets are assessed for impairment at each reporting date. Financial assets are impaired where there is evidence that the estimated future cash flows have been affected. If impaired, the impairment loss is recognised in the statement of comprehensive income.

Financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

2.10. Taxation
The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. Income from Donations and Legacies

	2025 Unrestricted funds	2024 Unrestricted Funds As restated
	£	£
Donations and gifts	56,331	24,076

4. Net Income/(Expenditure)

The net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	1,342	1,342

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	2025 Total
	£	£	£
Mental health well being services	340,990	5,806	346,796

	Activities undertaken directly	Support costs (see note 6)	2024 Total
	£	£	£
Mental health well being services	324,972	10,703	335,675

6. Support Costs

	2025 Mental health well being services
	£
General administration	5,766
Interest payable	40
	5,806

	2024 Mental health well being services
	£
General administration	10,703

7. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	4,898	6,798

8. Staff Costs
Staff costs were as follows:

	2025	2024 as restated
	£	£
Wages and salaries	199,985	187,153
Social security costs	9,806	9,422
Other pension costs	12,127	7,070
	221,918	203,645

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees
Average number of employees during the year was: 14 (2024: 16)

10. Prior Period Adjustment
The Charity's funds have been overstated in the previously submitted accounts due to incorrect debtor balances being declared. This was incorrect and the comparatives have been restated. The effect of the restatement is set out below:

	31/12/2024
	£
Restricted fund balances as previously submitted	34,237
Restricted income overstated	117,569
Restricted expenses overstated	(117,569)
Restricted fund balances as restated	**34,237**
Unrestricted fund balances as previously stated	113,185
Unrestricted expenses understated	(117,569)
Unrestricted fund balances as restated	**(4,385)**
Total funds previous accounts	*147,422*
Total funds restated	**29,852**

11. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 January 2025	6,713
As at 31 December 2025	6,713
Depreciation	
As at 1 January 2025	4,543
Provided during the period	1,342
As at 31 December 2025	5,885
Net Book Value	
As at 31 December 2025	828
As at 1 January 2025	2,170

12. Stocks

	2025	2024 as restated
	£	£
Stock	2,000	2,500

13. Debtors

	2025	2024 as restated
	£	£
Due within one year		
Trade debtors	27,223	3,027
Prepayments and accrued income	357	3,002
Other debtors	4,068	2,322
	31,648	8,351
Due after more than one year		
Amounts owed by associates	-	36,479
	31,648	44,830

14. Creditors: Amounts Falling Due Within One Year

	2025	2024 as restated
	£	£
Trade creditors	821	3,209
Other creditors	-	7,384
Taxation and social security	2,839	6,751
Accruals and deferred income	28,998	23,646
	32,658	40,990

15. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £12,127 (2024: £7,070).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

16. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	(4,385)	265,437	(248,224)	12,828
Restricted funds				
WEA	-	3,479	(3,479)	-
Your Next Step	34,237	52,089	(80,426)	5,900
Smoke Free Future	-	25,000	(14,667)	10,333
Total restricted funds	34,237	80,568	(98,572)	16,233
Total funds	29,852	346,005	(346,796)	29,061

	As at 1 January 2024	Income	Expenditure	Transfers	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	53,927	244,322	(306,634)	4,000	(4,385)
Restricted funds					
Stay Connected	4,000	-	-	(4,000)	-
Crisis Cafe Connect	-	260	(260)	-	-
Grant Scape	-	18,613	(18,613)	-	-
WEA	-	8,118	(8,118)	-	-
Your Next Step	21,547	14,740	(2,050)	-	34,237
Total restricted funds	25,547	41,731	(29,041)	(4,000)	34,237
Total funds	79,474	286,053	(335,675)	-	29,852

Project	Funder	Project description
Your Next Step	Lancaster City Council Central Government Levelling up Money/UKSPF	Helping the furthest away from the job market build new skills and engage in activities to learn communication skills and confidence. Encourage people to join basic skills and skills and to ideally prepare for the job marker.
WEA	The Cotton Exchange Bldg, Bixteth St, Liverpool L3 9JR	Levelling up money from the government given to the Workers Education Association (WEA) to give out as grants to help people improve their maths skills (hence the project was called multiply) and money management.
Smoke Free Future	North Lancashire Stop Smoking (LDCVS)	Working with a local community centre to promote and support Smokefree Champions, Organisations and Sites to improve the health of the public.

17. Transactions with Trustees
None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.
No trustee expenses have been incurred.

18. Related Party Disclosures
There was an amount owed from Positive Futures North West Community Interest Company at 31 December 2024 - £36,479. There is £nil owed at 31 December 2025.

19. Controlling Parties
The CIO has no controlling party.