

**THE POSITIVE PRACTICE PARTNERSHIP LTD  
A PRIVATE LIMITED COMPANY**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2017**

**Company Registration Number 08487355**

**SATURDAY**



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**THE POSITIVE PRACTICE PARTNERSHIP LTD**  
**A PRIVATE LIMITED COMPANY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 March 2017

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**THE POSITIVE PRACTICE PARTNERSHIP LTD**  
**A PRIVATE LIMITED COMPANY**

**DIRECTORS' REPORT**

For the year ended 31 March 2017

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The directors present their report and unaudited financial statements of The Positive Practice Partnership LTD for the year ended 31 March 2017, which are set out on pages 4 to 9

**Status**

A Private Limited Company, first registered on 15 April 2013, number 08487355.

**Registered Office**

The Allendale Community Centre  
Allendale Road  
Byker  
Newcastle upon Tyne  
NE6 2SU

**Directors**

Wendy Susan Denton (Appointed April 2016)  
Justina Claire Sowerby-Robinson  
Corporate director Props North East

**Accountants**

Ellison Services Limited  
Higham House  
Higham Place  
Newcastle upon Tyne  
NE1 8AF

**Bankers**

Unity Trust Bank  
Nine Brindley place  
Birmingham  
B1 2HB

**THE POSITIVE PRACTICE PARTNERSHIP LTD**  
**A PRIVATE LIMITED COMPANY**

**DIRECTORS' REPORT**

For the year ended 31 March 2017

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**Principle Activities**

To provide training, accreditation and supervision in evidenced based interventions to staff working with adults affected by a family members substance misuse.

**Charitable donations**

£119 has been donated under Gift Aid to PROPS North East to deliver its services

**Results for the year**

The results for the period are set out in detail on page 4

**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Director's Report and the financial statements in accordance with applicable law regulations.

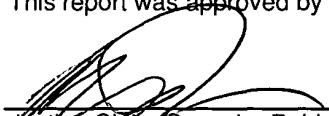
Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under Company Law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to :

- Select suitable accounting policies and then apply them consistently.
- Make judgements and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report was approved by the board on 16/6/17 and signed by its order.

  
Justina Claire Sowerby-Robinson  
Director

**THE POSITIVE PRACTICE PARTNERSHIP LTD**  
**A PRIVATE LIMITED COMPANY**

**DIRECTORS' REPORT**

For the year ended 31 March 2017

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As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2017 set out on pages 4 to 9 and you consider that the company is exempt from audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Ellison Services Limited  
Higham House  
Higham Place  
Newcastle upon Tyne  
NE1 8AF

This page does not form part of the statutory financial statements.

**THE POSITIVE PRACTICE PARTNERSHIP LTD**

A Private Limited Company

**PROFIT AND LOSS ACCOUNT**

For the year ended 31 March 2017

	Notes	<b>Total 2017 £</b>	<b>Total 2016 £</b>
Turnover		56,231	54,609
Cost of sales		( 8,612 )	( 10,133 )
<b>Gross profit</b>		<b>47,619</b>	<b>44,476</b>
Administrative expenses		( 47,500 )	( 42,747 )
Other operating income		-	-
<b>Operating Profit / (loss)</b>		<b>119</b>	<b>1,729</b>
Gift Aid to PROPS North East		( 119 )	( 1,729 )
<b>Profit / (loss) on ordinary activities before taxation</b>		<b>-</b>	<b>-</b>
Tax on profit on ordinary activities	2	-	-
<b>Profit / (loss) for the financial year</b>		<b>-</b>	<b>-</b>

**THE POSITIVE PRACTICE PARTNERSHIP LTD**

A Private Limited Company

Company Registration Number 08487355

**BALANCE SHEET**

As at 31 March 2017

	Notes		Total 2017		Total 2016
		£	£	£	£
<b><u>Current assets</u></b>					
Debtors	3	10,856		6,454	
Cash at bank and in hand		3,507		15,211	
<b>Total current assets</b>		<b>14,363</b>		<b>21,665</b>	
<b>Creditors: amounts falling due within one year</b>	4	<b>( 14,362 )</b>		<b>( 21,664 )</b>	
<b>Net current assets</b>			<b>1</b>		<b>1</b>
<b>Total assets less current liabilities</b>			<b>1</b>		<b>1</b>
<b>Total net assets or liabilities</b>			<b>1</b>		<b>1</b>
<b><u>Capital and reserves</u></b>					
Called up share capital	6		1		1
Profit and loss	7		-		-
			<b>1</b>		<b>1</b>

For the year ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

(i) The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;

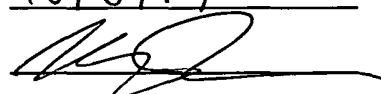
(ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the Board on:

and are signed on its behalf by:

Justina Claire Sowerby-Robinson  
Director

16/6/17  


# THE POSITIVE PRACTICE PARTNERSHIP LTD

A Private Limited Company

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

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### 1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of preparation

The financial statements have been prepared in compliance with: Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Positive Practice Partnership LTD meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

#### d) Tangible fixed assets

Fixed assets are initially recorded at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	25% Straight line
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At present there are no tangible fixed assets

#### d) Pensions

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

#### e) Exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of PROPS North East which can be obtained from Companies House. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) Disclosures in respect of each class of share capital have not been presented.
- (b) No cash flow statement has been presented for the company.
- (c) Disclosures in respect of financial instruments have not been presented.
- (d) Disclosures in respect of share-based payments have not been presented.
- (e) No disclosure has been given for the aggregate remuneration of key management personnel.



# THE POSITIVE PRACTICE PARTNERSHIP LTD

A Private Limited Company

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

### f) Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015.

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 April 2015.

### 2 Taxation on ordinary activities

Current tax:

UK current tax expense

**Tax on profit/(loss) on ordinary activities**

-	-
-	-

### Reconciliation of tax expense

The tax assessed on the profit on ordinary activities for the year is the same as the standard rate of corporation tax in the UK of 20%.

	2017 £	2016 £
Profit / (loss) on ordinary activities before taxation		
Profit / (loss) on ordinary activities by rate of tax	-	-

### 3 Debtors and prepayments (receivable within 1 year)

	2017 £	2016 £
Trade debtors	10,855	6,453
Other debtors	1	1
	10,856	6,454

### 4 Creditors and accruals (payable within 1 year)

	2017 £	2016 £
Accruals and other creditors	14,243	19,937
Inter company account	119	1,727
	14,362	21,664

### 5 Reserves

Profit and loss account - This reserve records retained earnings and accumulated losses.

### 6 Called up share capital

The Company is a private limited company (LTD) and is limited by shares. The share capital is owned by PROPS North East a charitable company limited by guarantee.

## THE POSITIVE PRACTICE PARTNERSHIP LTD

A Private Limited Company

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

#### 7 Profit and loss account

	2017 £	2016 £
Balance brought forward	-	-
Profit / (loss) for the year	-	-
Balance carried forward	-	-

#### 8 Related party transactions and control relationships

The company is a subsidiary of PROPS North East. The company charged PROPS North East an amount of £4,588 for the year for training their staff and paid over its surplus to the parent company under gift aid. The company received a charge from PROPS North East of £49,711 for the year relating to overheads, staff re-charge and supervision. All staff are employed under a joint contract of employment with PROPS North East and staff costs are then re-charged to the subsidiary.

	2017 £	2016 £
Amounts due from or (to) PROPS North East at the balance sheet date was:	( 12,249 )	( 1,727 )
	<u>( 12,249 )</u>	<u>( 1,727 )</u>