

Registered number: SC581017

**A POSITIVE START CIC
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2021**



Michael Revels & Co

Ladhope Vale House
Ladhope Vale
Galashiels
Selkirkshire
TD1 1BT

A Positive Start CIC
Directors' Report and Unaudited Financial Statements
For The Year Ended 30 November 2021

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**A Positive Start CIC
Company Information
For The Year Ended 30 November 2021**

Directors

Mr Andrew Crozier
Mrs Deborah Crozier
Ms Christine Kyle
Ms Sharon Smith
Ms Elizabeth Sneddon

Company Number

SC581017

Registered Office

Room 227
Crown Business Centre
High Street
Hawick
TD9 9EH

Accountants

Michael Revels & Co
Accountants & Business Advisors
Ladhope Vale House
Ladhope Vale
Galashiels
Selkirkshire
TD1 1BT

A Positive Start CIC
Company No. SC581017
Directors' Report For The Year Ended 30 November 2021

The directors present their report and the financial statements for the year ended 30 November 2021.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and 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 surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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.

Directors

The directors who held office during the year were as follows:

Mr Andrew Crozier
Mrs Deborah Crozier
Ms Christine Kyle
Ms Sharon Smith
Ms Elizabeth Sneddon

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mr Andrew Crozier
Director

25/08/2022

**A Positive Start CIC
Accountant's Report
For The Year Ended 30 November 2021**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 November 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed



25/08/2022

Michael Revels & Co
Accountants & Business Advisors
Ladhope Vale House
Ladhope Vale
Galashiels
Selkirkshire
TD1 1BT

A Positive Start CIC
Income and Expenditure Account
For The Year Ended 30 November 2021

	Notes	2021 £	2020 £
TURNOVER		586	100
Cost of sales		<u>(1,623)</u>	<u>-</u>
GROSS (DEFICIT)/SURPLUS		(1,037)	100
Administrative expenses		(13,687)	(13,386)
Other operating income		<u>13,800</u>	<u>13,800</u>
OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		<u><u>(924)</u></u>	<u><u>514</u></u>

The notes on pages 6 to 7 form part of these financial statements.

**A Positive Start CIC
Balance Sheet
As at 30 November 2021**

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	3		1,974		1,228
			1,974		1,228
CURRENT ASSETS					
Stocks	4	800		800	
		800		800	
Creditors: Amounts Falling Due Within One Year	5	(16,227)		(14,557)	
NET CURRENT ASSETS (LIABILITIES)			(15,427)		(13,757)
TOTAL ASSETS LESS CURRENT LIABILITIES			(13,453)		(12,529)
NET LIABILITIES			(13,453)		(12,529)
Income and Expenditure Account			(13,453)		(12,529)
MEMBERS' FUNDS			(13,453)		(12,529)

For the year ending 30 November 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Mr Andrew Crozier

Director

25/08/2022

The notes on pages 6 to 7 form part of these financial statements.

A Positive Start CIC
Notes to the Financial Statements
For The Year Ended 30 November 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

1.3. 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	15% Reducing Balance
Computer Equipment	15% reducing balance

1.4. 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2020: 4)

3. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 December 2020	1,573	-	1,573
Additions	95	999	1,094
As at 30 November 2021	<u>1,668</u>	<u>999</u>	<u>2,667</u>
Depreciation			
As at 1 December 2020	345	-	345
Provided during the period	198	150	348
As at 30 November 2021	<u>543</u>	<u>150</u>	<u>693</u>
Net Book Value			
As at 30 November 2021	<u>1,125</u>	<u>849</u>	<u>1,974</u>
As at 1 December 2020	<u>1,228</u>	<u>-</u>	<u>1,228</u>

A Positive Start CIC
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2021

4. Stocks

	2021	2020
	£	£
Stock - materials and work in progress	800	800
	<u>800</u>	<u>800</u>

5. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	1	1
Bank loans and overdrafts	4,643	3,198
Accruals and deferred income	425	200
Directors' loan accounts	11,158	11,158
	<u>16,227</u>	<u>14,557</u>

6. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

7. General Information

A Positive Start CIC is a private company, limited by guarantee, incorporated in Scotland, registered number SC581017. The registered office is Room 227, Crown Business Centre, High Street, Hawick, TD9 9EH.

A Positive Start CIC
Detailed Income and Expenditure Account
For The Year Ended 30 November 2021

	2021		2020	
	£	£	£	£
TURNOVER				
Sales		586		100
COST OF SALES				
Opening stock and work in progress	800		800	
Purchases	543		-	
Subcontractor costs	420		-	
Wages and salaries	660		-	
Closing stock and work in progress	(800)		(800)	
		(1,623)		-
GROSS (DEFICIT)/SURPLUS		(1,037)		100
Administrative Expenses				
Staff training	5,087		5,355	
Protective clothing	-		79	
Rent	3,105		3,900	
Cleaning	1,800		8	
Vehicle running costs	60		97	
Computer software, consumables and maintenance	-		239	
Repairs, renewals and maintenance	713		674	
Insurance	229		316	
Printing, postage and stationery	514		741	
Advertising and marketing costs	-		185	
Telecommunications and data costs	515		690	
Website costs	830		446	
Accountancy fees	225		200	
Legal fees	-		18	
Subscriptions	40		30	
Bank charges	75		124	
Charitable donations	13		93	
Depreciation	348		182	
Sundry expenses	133		9	
		(13,687)		(13,386)
Other Operating Income				
Other coronavirus grant income	13,800		13,800	
		13,800		13,800
OPERATING (DEFICIT)/SURPLUS AND (DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		(924)		514

CIC 34

Community Interest Company Report

For official use
(Please leave blank)

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*Please
complete in
typescript, or
in bold black
capitals.*

**Company Name in
full**

A POSITIVE START CIC

Company Number

SC581017

Year Ending

30 November 2021

(The date format is required in full)

Please ensure the company name is consistent with the company name entered on the accounts.

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

A Positive Start CIC (APS CIC) continues to deliver person-centered counselling, trauma support, a range of holistic therapy for emotional healing, safeguarding and training workshops both online and live. across the Scottish borders. We support adults of all ages on low and no incomes.

During the onset of the pandemic, APS CIC responded immediately to calls for support in the community to register volunteers to assist with the covid crisis. Registering names of volunteers and liaising with other community groups including Salvation Army to help with the covid effort.

Throughout Covid, APS CIC delivered counselling sessions online via zoom, supporting people who were struggling with their mental health and/or feeling isolated.

APS CIC received Seed corn funding to develop a 'Grooming Behaviours Awareness workshop which is now CPD accredited and accessible online. We continue to deliver Grooming Behaviours workshops both online and face to face when possible, raising awareness and safeguarding against Adult Grooming.

Since the pandemic, APS has seen an increase in people accessing trauma support and emotional healing.

We have held face to face and online workshops delivering Emotional Freedom Technique to help people develop coping strategies to deal with stress, panic and anxiety.

We have hosted a Peer to Peer trauma group, recorded peoples lived experiences of CPTSD and PTSD, using the information to create a Trauma Informed CPD Certified Course which is accessible via our website.

We have encouraged and supported 12 individuals to take online courses in partnership with New Skills Academy, putting their lived experiences to use. All candidates successfully completed diplomas in a range of subjects relevant to their experiences including Child Safeguarding, Drug and Alcohol Awareness, Life coaching, Mental Health and a range of holistic therapies including NLP and EFT. Assisting people to achieve qualifications in the area of life that has created difficulties has boosted confidence and self-esteem and has led to awareness, understanding and recovery. We have supported individuals to become Lived Experiences Practitioners, supporting others on their journey of recovery

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

Our trustees all live locally in the Scottish Borders and are actively involved in the organization, delivering workshops and ongoing support. We meet on a weekly basis to discuss the project and any issues that may arise. We hold 3 monthly meetings where everyone comes together on site to ensure all voices are heard. During the pandemic, when it wasn't possible for us to meet up in person, we held meetings online and sent out regular emails to ensure everyone was kept in the loop.

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received, you must state that "no remuneration was received" below.

There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

No transfer of assets other than for full consideration has been made

(Please continue on separate continuation sheet if necessary.)

(N.B. Please enclose a cheque for £15 payable to Companies House)

PART 5 – SIGNATORY (Please note this must be a live signature)

(DD/MM/YY)

The original report must be signed by a director or secretary of the company

Signed

D J Crozier

Date

27/8/2022

Please note that it is a legal requirement for the date format to be provided in full throughout the CIC34 report.

Applications will be rejected if this information is incorrect.

Office held (delete as appropriate) Director/Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Mrs Deborah J Crozier	
45 Howdenbank	
Hawick	
Scottish Borders	Tel 01450 367422
DX Number	DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

(N.B. Please enclose a cheque for £15 payable to Companies House)