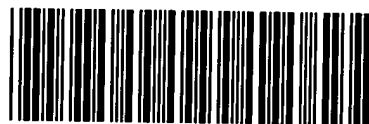


**A POSITIVE START CIC
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2024**

WEDNESDAY



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20/08/2025

#41

COMPANIES HOUSE

Michael Revels & Co
Waukrigg Mill
Duke Street
Galashiels
TD1 1QD

A Positive Start CIC Contents

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**A Positive Start CIC
Company Information
For The Year Ended 30 November 2024**

Directors

Mr Andrew Crozier
Mrs Deborah Crozier
Ms Christine Kyle
Ms Sharon Smith
Ms Alexis Cameron
Ms Cecile Nunez
Ms Veronica Svaasand
Ms Kathryn Wilson

Company Number

SC581017

Registered Office

8 Sandbed
Hawick
TD9 0HE

Accountants

Michael Revels & Co
Accountants & Business Advisors
Waukrigg Mill
Duke Street
Galashiels
TD1 1QD

A Positive Start CIC
Company No. SC581017
Directors' Report For The Year Ended 30 November 2024

The directors present their report and the financial statements for the year ended 30 November 2024.

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 Resigned 04/02/2025
Mrs Susan Simpson Resigned 15/01/2024
Ms Alexis Cameron Appointed 19/01/2024
Ms Cecile Nunez Appointed 21/05/2025
Ms Veronica Svaasand Appointed 25/02/2025
Ms Kathryn Wilson Appointed 20/02/2025

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.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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
13/08/2025

**A Positive Start CIC
Accountant's Report
For The Year Ended 30 November 2024**

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 2024 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.



13/08/2025

Michael Revels & Co
Accountants & Business Advisors
Waukrigg Mill
Duke Street
Galashiels
TD1 1QD

A Positive Start CIC
Income and Expenditure Account
For The Year Ended 30 November 2024

	Notes	2024 £	2023 £
TURNOVER		10,526	23,841
Cost of sales		<u>(7,300)</u>	<u>(32,526)</u>
GROSS SURPLUS/(DEFICIT)		3,226	(8,685)
Administrative expenses		(12,997)	(21,043)
Other operating income		<u>10,155</u>	<u>40,620</u>
OPERATING SURPLUS		384	10,892
Interest payable and similar charges		<u>-</u>	<u>(300)</u>
SURPLUS BEFORE TAXATION		384	10,592
Tax on Surplus		<u>5,963</u>	<u>(5,963)</u>
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		<u><u>6,347</u></u>	<u><u>4,629</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 2024**

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	4		3,712		4,368
			3,712		4,368
CURRENT ASSETS					
Stocks	5	1,000		1,000	
Cash at bank and in hand		29,770		63,865	
		30,770		64,865	
Creditors: Amounts Falling Due Within One Year	6	(34,267)		(75,365)	
NET CURRENT ASSETS (LIABILITIES)			(3,497)		(10,500)
TOTAL ASSETS LESS CURRENT LIABILITIES			215		(6,132)
NET ASSETS/(LIABILITIES)			215		(6,132)
Income and Expenditure Account			215		(6,132)
MEMBERS' FUNDS			215		(6,132)

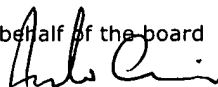
For the year ending 30 November 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

13/08/2025

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 2024

1. General Information

A Positive Start CIC is a private company, limited by guarantee, incorporated in Scotland, registered number SC581017. The registered office is 8 Sandbed, Hawick, TD9 0HE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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.

2.3. 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:

Plant & Machinery	15% Reducing Balance
Fixtures & Fittings	15% Reducing Balance
Computer Equipment	15% Reducing Balance

2.4. 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.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in surplus or deficit for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

A Positive Start CIC
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2024

2.6. Government Grant

Government grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 1 (2023: 1)

4. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 December 2023	2,000	1,668	2,219	5,887
As at 30 November 2024	2,000	1,668	2,219	5,887
Depreciation				
As at 1 December 2023	-	855	664	1,519
Provided during the period	300	122	234	656
As at 30 November 2024	300	977	898	2,175
Net Book Value				
As at 30 November 2024	1,700	691	1,321	3,712
As at 1 December 2023	2,000	813	1,555	4,368

5. Stocks

	2024	2023
	£	£
Stock	1,000	1,000

6. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	9,500	18,964
Corporation tax	-	5,963
Other creditors	-	16,660
Accruals and deferred income	1,625	11,580
Directors' loan accounts	23,142	22,198
	34,267	75,365

7. 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.

A Positive Start CIC
Detailed Income and Expenditure Account
For The Year Ended 30 November 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Sales		10,351		(10,898)
Grants and subsidies received		175		34,739
		10,526		23,841
COST OF SALES				
Opening stock and work in progress	1,000		1,000	
Purchases	-		12,463	
Subcontractor costs	7,300		20,063	
Closing stock and work in progress	(1,000)		(1,000)	
		(7,300)		(32,526)
GROSS SURPLUS/(DEFICIT)		3,226		(8,685)
Administrative Expenses				
Staff training	-		2,251	
Rent	2,803		11,393	
Light and heat	1,895		705	
Water rates	616		55	
Cleaning	58		900	
Vehicle running costs	942		-	
Computer software, consumables and maintenance	334		80	
Repairs, renewals and maintenance	569		798	
Insurance	433		689	
Printing, postage and stationery	427		276	
Advertising and marketing costs	265		1,094	
Training seminars and workshops	1,303		-	
Telecommunications and data costs	841		728	
Website costs	112		279	
Accountancy fees	620		600	
Legal fees	536		84	
Subscriptions	458		560	
Bank charges	129		135	
Depreciation	656		416	
		(12,997)		(21,043)
Other Operating Income				
Government grant receipts - net	10,155		40,620	
		10,155		40,620
OPERATING SURPLUS		384		10,892
Interest payable and similar charges				
Late payment tax charges	-		300	
		-		(300)
SURPLUS BEFORE TAXATION		384		10,592

...CONTINUED

A Positive Start CIC
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 November 2024

Tax on Surplus

Corporation tax charge	-	5,963	
Prior year adjustment	(5,963)	-	
	5,963	(5,963)	
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR	6,347	4,629	

100045/15

CIC 34

Community Interest Company Report

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

**Company Name in
full**

A POSITIVE START CIC

Company Number

SC581017

Year Ending

30TH November 2024

*(The date format is required in full and should match
the date of the accounts e.g. 31st March 2020)*

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.

(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.

Throughout the year, A Positive Start CIC has continued to support community mental and emotional health by providing trauma-informed, person-centred safe spaces both in person and online.

We expanded our Cycling for Community Mental health and wellbeing initiative, offering long term loans or restored and upcycled bicycles and accessories to members of the community. This helped to reduce isolation while promoting both physical activity and emotional wellbeing.

We also delivered free, live group workshops, including our first reconnect and regulate – a CPD accredited programme that teaches participants about their nervous systems and offers practical tools for emotional regulation and self-awareness. These sessions have empowered individuals to better understand trauma responses, develop healthier coping strategies, and improve their overall wellbeing.

Our work continues to reach those who are often furthest from support, fostering inclusion, connection, and resilience through compassionate education and holistic support.

(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 – A “stakeholder” is any person or organisation affected by the company’s activities. Please indicate who the company’s stakeholders are; how the stakeholders have been consulted and what action has the company taken in response to feedback from its consultations. If there has been no consultation you must state ‘There has been no stakeholder consultation held’.

Our stakeholders include members of our board, community volunteers, and the individuals and families we support through our services.

Our board is composed of active volunteers who bring lived and professional experience to their roles. They attend regular meetings and play an active part in shaping the direction and priorities of the organisation.

We also work closely with community volunteers who contribute their insights and ideas. They are regularly invited to be involved in decision – making processes, particularly when planning activities and services that are designed to benefit the widest range of people in our community.

We value and encourage open dialogue, and feedback is gathered through informal check ins, session evaluations and reflective discussions. This feedback is reviewed during planning meetings, and we adjust our services and delivery methods accordingly to ensure we remain responsive, inclusive and aligned with the real needs of our community.

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

PART 3 – DIRECTORS’ REMUNERATION – Please indicate below any remuneration the directors have received. Alternatively if you have provided full details in your accounts then you do not need to disclose it here but you must explain in the space below where they are found within the accounts. If no remuneration was received you must state that “no remuneration was received by the directors” below.

None of the directors received remuneration for their role as director.

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration to an asset locked body or for the benefit of the community. This must include the amount, or contain a fair estimate of the value, of such transfer. If this does not apply you must state that “no transfer of assets other than for full consideration has been made” below.

No assets were transferred to another asset-locked body.

(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY

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

Signed

ojenozin

Date

28/6/2025

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.

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.

A Positive START CIC	
Email: info@apositivestart.org.uk	Tel: 01450 367422
DX Number	DX Exchange

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

For companies registered in England, Scotland, Wales and Northern Ireland:

Companies House, Crown Way, Cardiff, CF14 3UZ

DX 33050 Cardiff

Please ensure the company name is consistent with the company name entered on the accounts. (N.B. Please enclose a cheque for £15 payable to Companies House).