

REGISTERED NUMBER: 12928310 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

FOR

POSITIVE FOOTSTEPS LIMITED

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FOR THE YEAR ENDED 31 MARCH 2026

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POSITIVE FOOTSTEPS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2026

DIRECTORS:

A M Doku
Mrs N L Doku

REGISTERED OFFICE:

43 Merstow Green
Evesham
WR11 4BB

REGISTERED NUMBER:

12928310 (England and Wales)

ACCOUNTANTS:

G C Accountancy Limited
43 Merstow Green
Evesham
Worcestershire
WR11 4BB

**STATEMENT OF INCOME AND
RETAINED EARNINGS
FOR THE YEAR ENDED 31 MARCH 2026**

	Notes	2026 £	2025 £
TURNOVER		1,318,859	1,131,034
Cost of sales		<u>364,780</u>	<u>370,024</u>
GROSS PROFIT		954,079	761,010
Administrative expenses		<u>275,237</u>	<u>206,585</u>
		678,842	554,425
Other operating income	3	<u>10,500</u>	<u>5,000</u>
OPERATING PROFIT	5	689,342	559,425
Interest receivable and similar income		<u>2,070</u>	<u>2,923</u>
		691,412	562,348
Interest payable and similar expenses		<u>7,340</u>	<u>11,860</u>
PROFIT BEFORE TAXATION		684,072	550,488
Tax on profit		<u>118,586</u>	<u>77,069</u>
PROFIT FOR THE FINANCIAL YEAR		565,486	473,419
Retained earnings at beginning of year		275,995	(197,424)
RETAINED EARNINGS AT END OF YEAR		<u>841,481</u>	<u>275,995</u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2026

	Notes	2026 £	£	2025 £	£
FIXED ASSETS					
Tangible assets	6		1,157,060		52,254
CURRENT ASSETS					
Debtors	7	359,966		92,500	
Cash at bank		<u>233,813</u>		<u>413,947</u>	
		593,779		506,447	
CREDITORS					
Amounts falling due within one year	8	<u>252,631</u>		<u>280,768</u>	
NET CURRENT ASSETS			<u>341,148</u>		<u>225,679</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			1,498,208		277,933
CREDITORS					
Amounts falling due after more than one year	9		<u>656,725</u>		<u>1,936</u>
NET ASSETS			<u>841,483</u>		<u>275,997</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>841,481</u>		<u>275,995</u>
SHAREHOLDERS' FUNDS			<u>841,483</u>		<u>275,997</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

POSITIVE FOOTSTEPS LIMITED (REGISTERED NUMBER: 12928310)

BALANCE SHEET - continued
31 MARCH 2026

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Board of Directors and authorised for issue on 11 May 2026 and were signed on its behalf by:

Mrs N L Doku - Director

A M Doku - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

1. **STATUTORY INFORMATION**

Positive Footsteps Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 5% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **OTHER OPERATING INCOME**

	2026	2025
	£	£
Government grants	<u>10,500</u>	<u>5,000</u>

4. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 13 (2025 - 11) .

5. **OPERATING PROFIT**

The operating profit is stated after charging:

	2026	2025
	£	£
Depreciation - owned assets	<u>7,381</u>	<u>7,645</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2026

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2025	-	33,218	24,449	3,732	61,399
Additions	1,107,750	2,950	-	1,487	1,112,187
At 31 March 2026	1,107,750	36,168	24,449	5,219	1,173,586
DEPRECIATION					
At 1 April 2025	-	664	7,237	1,244	9,145
Charge for year	-	1,226	4,678	1,477	7,381
At 31 March 2026	-	1,890	11,915	2,721	16,526
NET BOOK VALUE					
At 31 March 2026	1,107,750	34,278	12,534	2,498	1,157,060
At 31 March 2025	-	32,554	17,212	2,488	52,254

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade debtors	145,860	92,500
Positive Way Forward Ltd	91,706	-
Positive Footsteps Group Ltd	122,400	-
	<u>359,966</u>	<u>92,500</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Bank loans and overdrafts	117,866	2,395
Hire purchase contracts	1,827	2,936
Trade creditors	2,219	2
Corporation tax	118,586	77,069
Social security and other taxes	(171)	49,288
Other creditors	-	1,279
Directors' current accounts	9,964	145,423
Accrued expenses	2,340	2,376
	<u>252,631</u>	<u>280,768</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2026

9. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2026	2025
	£	£
Bank loans - 1-2 years	4,200	-
Bank loans - 2-5 years	122,400	-
Bank loans more 5 yr by instal	530,125	-
Hire purchase contracts	-	1,936
	<u>656,725</u>	<u>1,936</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>530,125</u>	<u>-</u>

POSITIVE FOOTSTEPS LIMITED

REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF
POSITIVE FOOTSTEPS LIMITED

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2026 set out on page nil and you consider that the company is exempt from an 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.

G C Accountancy Limited
43 Merstow Green
Evesham
Worcestershire
WR11 4BB

11 May 2026

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.