PAC –POSITIVE ACTION IN THE COMMUNITY

England & Wales · Charity number 1088536

Details

Other names	PENDLE ACTION FOR THE COMMUNITY
Status	Registered
Legal form	Charitable company
Company number	04167948
Registered	2001-09-21
Register	View on the Charity Commission register

Contact

Address	Hills House Leeds Road Nelson BB9 8EL
Phone	07809503761
Email	claire.bennett@p-a-c.org.uk
Website	www.p-a-c.org.uk

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Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:- TO PROVIDE PUBLIC BENEFITS FOR THE INHABITANTS OF THE NORTH OF ENGLAND WITHOUT DISTINCTION OF SEX, OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATIONS, AND LOCAL INHABITANTS IN THE FOLLOWING WAYS: (I) THE PREVENTION AND THE RELIEF OF POVERTY. (II) TO PROMOTE THE EDUCATION OF PERSONS WHO THROUGH THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES ARE IN NEED AND UNABLE TO GAIN EMPLOYMENT AND IN PARTICULAR TO PROVIDE OR SUPPORT SCHEMES WHERE SUCH PERSONS MAY ACQUIRE AND DEVELOP VOCATIONAL SKILLS WHICH WILL ENHANCE THEIR EMPLOYMENT PROSPECTS THEIR PHYSICAL AND EMOTIONAL HEALTH AND WELL-BEING. (III) TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THOSE PERSONS IN NEED, HARDSHIP OR DISTRESS. (IV) TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT BY PROVIDING ADVICE AND GUIDANCE UPON QUESTIONS OF UNEMPLOYMENT, HOUSING, DOMESTIC ABUSE, SAFEGUARDING AND SOCIAL WELFARE AND RELATED TOPICS (V) TO ASSIST PERSONS OF LIMITED MEANS IN CASES OF SOCIAL HARDSHIP OR ECONOMIC MISFORTUNE UPON TERMS APPROPRIATE TO THEIR MEANS WHETHER OR NOT MEMBERS OF THE SOCIETY TO FIND APPROPRIATE LIVING ACCOMMODATION AND WHILST SO DOING TO PROVIDE WHERE POSSIBLE TEMPORARY SHELTER IN PROPERTIES MANAGED BY THE CHARITY FROM TIME TO TIME.

Activities: , Please see attached annual report & accounts document for details of activities specific to this financial year.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** PENDLE
- Lancashire

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,068,129	£2,080,843	£778,316	63
2024-03-31	£1,882,293	£1,819,350	£791,030	68
2023-03-31	£1,633,910	£1,696,092	£728,087	62
2022-03-31	£1,397,511	£1,406,515	£790,269	60
2021-03-31	£1,225,132	£1,293,262	£799,273	57

Trustees

Name	Role	Appointed
Neal Stone	Chair	2018-07-19
ANDREW DEWHURST		2013-02-06
Elizabeth Campbell		2024-12-02
Karen Broadhurst		2023-04-17
NICOLA CLAIRE BARROW		

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PAC ·POSITIVE ACTION IN THE COMMUNITY

England & Wales - Charity number 1088536

Accounts

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Registered number: 04167948
Charity number: 1088536

PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)

AUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1 - 2
Trustees' report	3 - 13
Trustees' responsibilities statement	14
Independent auditors' report	15 - 18
Statement of financial activities	19
Balance sheet	20
Statement of cash flows	21
Notes to the financial statements	22 - 38

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PAC - POSITIVE ACTION IN THE COMMUNITY LTD

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees

K Broadhurst
N Barrow
A Dewhurst
N Stone
E Campbell (appointed 2 December 2024)

Company registered number

04167948

Charity registered number

1088536

Registered office

Hills House
Leeds Road
Nelson
Lancashire
BB9 8EL

Company secretary

C Bennett

CEO

C Bennett

Independent auditors

Smith & Goulding Limited
Chartered Accountants and Statutory Auditors
2 Southport Road
Chorley
Lancashire
PR7 1LB

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Advisers (continued)

Bankers

Unity Trust Bank PLC
Nine Brindleyplace
Birmingham
B1 2HB

Investment Advisor

CCLA
85 Queen Victoria Street
London
EC4V 4ET

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PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2024 to 31 March 2025. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The charity's objectives are specifically restricted to the following:-

To provide public benefits for the inhabitants of the North of England without distinction of sex, or of political, religious or other opinions, by associating the Local Authorities, Voluntary Organisations, and local inhabitants in the following ways:

(i) The prevention and the relief of poverty.
(ii) To promote the education of persons who through their social and economic circumstances are in need and unable to gain employment and in particular to provide or support schemes where such persons may acquire and develop vocational skills which will enhance their employment prospects their physical and emotional health and well-being.
(iii) To provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of those persons in need, hardship or distress.
(iv) To advance education for the public benefit by providing advice and guidance upon questions of unemployment, housing, domestic abuse, safeguarding and social welfare and related topics
(v) To assist persons of limited means in cases of social hardship or economic misfortune upon terms appropriate to their means whether or not members of the society to find appropriate living accommodation and whilst so doing to provide where possible temporary shelter in properties managed by the charity from time to time.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Positive Action in the Community currently manages the following projects:

- SafeSpace Pendle providing supported accommodation and support for homeless young people aged 16-21yrs
- SafeSpace Hyndburn providing supported accommodation and support for homeless young people aged 16-21yrs
- SafeSpace Rossendale, providing supported accommodation and support for homeless young people aged 16-21yrs
- HAPI (Homelessness Awareness and prevention interventions) which supports young people aged 14-25yrs across Burnley, Pendle and Rossendale to prevent homelessness through early intervention and family support, and also to respond to crisis homelessness in accessing accommodation.
- Be Free formerly known as PDVI which provides a holistic community based support package for victims of domestic abuse, including one to one and group support
- BE Free - SafeHouses which provides shared accommodation in Pendle for victims of Domestic Abuse and their children

- Evolve which provides counselling and life skills development programmes to those primarily in receipt of other Positive Action in the Community services as well as our youth work offer.
- Employability which is part of a larger partnership assisting those furthest away from the job market to engage in training, education and employment.
- Youth work activities through youth clubs/ detached youth work across Pendle and Rossendale.
- YMHFA, SafeTalk and ASIST training Co-ordination is a public health contract we hold to co-ordinate the delivery of free training to the children and young people's workforce to support the early intervention approach and increase mental health and wellbeing in Lancashire

The Annual General Meeting, PAC meetings and Strategic Planning Meetings are utilised to allow PAC to look at its aims, objectives and management structure as well as providing appropriate level support to sustainability of the projects as well as looking at development opportunities through evidence of need. PAC has clear and well established financial reporting procedures, with appropriate levels of delegation to support this.

PAC has referred to the information contained within the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning its future activities. In particular, the trustees consider how all their projects activities will contribute to the aims and objectives they have set via their business plans, action plans and risk assessments which are reviewed annually.

The Directors / Trustees would once again like to thank all staff throughout their projects for their hard work and commitment in maintaining and developing high level quality services to some of the most vulnerable people in Pendle, Burnley and Rossendale. Our ability to engage and contribute strategically at a local and national level has resulted in continued success and growth of the charity which has further more enabled to us to develop new innovative projects to meet the needs of our local communities.

PAC and its projects have received funding from:
LCC Supporting People
Housing Benefit
Pendle Borough Council
Children in Need
Lancashire County Council
Lancashire Public Health
B&Q Foundation
Police Crime Commissioner
Active Lancashire
Pendle Borough Council
Safenet
SELNET
Child Action North West
Lottery Funding
Groundwork
Tesco
Families Health and Wellbeing/ Spring North
Community Foundation

Many donations have also been received from individuals and businesses who have donated through sponsored events and individual circumstances.

PUBLIC BENEFIT
The trustees confirm that, in accordance with their duty in section 17(5) of the 2011 Charities Act, they have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.
The remainder of this Annual Report explains the charity's work during the period and how it has been carried out for the public benefit.

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c. VOLUNTEERS

PAC currently has no volunteers, however we hope to expand our volunteer programme in 2025//26. Volunteers taken on by PAC are to be experienced in working with our client group and support our paid staff to deliver group work, trips and activities and appropriate support.

Achievements and performance

a. REVIEW OF ACTIVITIES

PAC

Our year of 2024-25 was successfully and proactively chaired by Neal Stone, who was appointed in the previous financial year. He continues to be supported by Nicola Barrow as Vice Chair, Andrew Dewhurst as Treasurer and Claire Bennett as Company Secretary. Within 2024-25, we also successfully appointed Elizabeth Campbell to our board of trustees, bringing a wealth of experience in Health and Safety, and large organisation operations. We continue to recruit for additional trustees based on skills set and relevant experience and knowledge to add value to the board.

2024-25 was a year of successful sustained contracts and increasing provision as a result of successful tenders, funding applications and partnerships. It has brought with it a confidence in our ability to succeed competitively, based on our quality and value for money – creating more sustained outcomes and consistency for our service users. Our supported accommodation service are now secured for up to 7 years, and the DASSL contract for up to 8 years, which is the longest term contracts we have been able to secure in our history (with usual contract lengths being 3-4 yrs). We also recognise the significant importance of working with other organisations whose values align with us, and working collaboratively to ensure Lancashire wide commissions are delivered by the specialist providers, this refers in particular to the DASSL contract which is led by SafeNet, where we are a partner alongside other domestic abuse providers, and also our Spring North contracts, CANW contract and Active Lancashire / Selnet contracts.

Recruitment has continued to be a challenge for a variety of reasons, including the economic environment that people are faced with, along with the challenges people face with managing the balance between health and wellbeing and work needs. We therefore have continued to actively address and review our personnel functions, wellbeing offers and contract needs. Within this we have also started to develop and implement our organisational workforce development plan, to again provide individualised support for personal professional development that also progresses our strategic objectives. One such piece of work in progress is a new internal development programme for our managers across the services, bringing them together to reflect and explore common management areas of work, whilst promoting peer support across our Charity.

Another challenge we have continued to face this year is the highly competitive grants and funding available for our smaller projects under Evolve – in particular the Youth Club provision. Whilst the detached work is funded through a commission, the general youth club which is really popular has been difficult to gain sustained funding for due to the size a of our organisation and thresholds for funders eligibility. As such the future sustainability will feature significantly in our new strategic plan for 2025-2030. Despite the difficulties for the youth club, we have successfully continued to deliver very high quality services and outcomes for our Counselling service, Employment Support Programmes, and Training contracts gaining very positive feedback from our commissioners / partners.

Finally, March 2025 saw the end of our current strategic plan. As such this has been reviewed and a new Strategic Plan for 2025-2030 is in development. This commenced with a full organisation wide survey asking staff what they felt should be the priorities for PAC in the next 5 years, this has been followed by further engagement and participation to result in a draft plan. The Strategic Plan aims to be approved by the board late

summer, and then projects will develop their operation plans to support and contribute to this. It will be important that our future is focused on quality, outcomes and strengthening what we do, as well as being forward thinking, and alert to infrastructure needs and sustainability planning.

In conclusion, 2024-25 has been a highly successful year overall for PAC, increasing services and reach, and thus having wider and higher quality outcomes for beneficiaries, which is why we exist. However it cannot go without acknowledgment that this would not have been possible without our dedicated staff teams, managers, Senior Leadership Team and trustees to whom we are very grateful.

Be Free

Community Provision

A responsive service continued to be available for both adults and children in Pendle and Rossendale, with self-referrals continuing to be our highest referral source.
Support continued to help service users to improve their level of safety and emotional resilience, empowered them to make informed choices and live independent and fulfilled lives.

The following services were available for adults in Pendle and Rossendale to access;

- Helpline support
- Live chat support
- IDVA support
- One to one support
- Risk management
- Bespoke safety planning
- MARAC representation
- Sanctuary support to secure homes
- Referrals to safe accommodation
- Legal advocacy
- Emotional advocacy
- Support with criminal and civil law
- Support with private and public proceedings
- Access to specialist support to address the generational impacts of Domestic Abuse, including champion roles focused on young people, older people, early years and parenting.
- Group support
- Recovery programmes
- Counselling
- Regular support reviews to meet emerging needs
- Clear exit pathways to maintain outcomes achieved

The following services were available for children and young people to access;
- Age appropriate initial assessments
- Programmes of one to one support
- Play based therapy
- Sibling sessions
- YPVA support; including support to report abuse to the Police, criminal trial support, representation at MARAC
- Advocacy, ensuring children and young people's voices were seen, heard and believed
- Bespoke and age appropriate safety planning
- Regular support reviews to meet emerging needs
- Clear exit pathways to maintain outcomes achieved

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We continued to deliver the 'Connect and Respect' healthy relationships programme in Pendle and Rossendale primary schools, secondary schools (including SEND schools and PRU's) and community groups. This was part of a wider partnership offer for all Lancashire schools commissioned by LCC.

Through a new grant award, we launched a new specialist offer, aimed at addressing the unique impacts of Domestic Abuse on each generation, tailored to risk and need profiles linked to their age and stage of life. This resulted in the recruitment of specialist practitioners holding champion roles in young people, older people, early years and parenting.

The types of support provided have been individual to each service user; enabling them to lead their support journey with us and access support at a pace directed by them.

Accommodation Services

We continued to provide 6 units of supported accommodation for women and children escaping Domestic Abuse.

Our accommodation services continued to provide dedicated support for children and young people living within our provision, ensuring children received the specialist support they needed when fleeing Domestic Abuse to a place of safety, and the change this brought to every aspect of their lives.

Be Free have continued to be represented at operational and strategic boards in relation to Domestic Abuse. Be Free contributed to local and national consultation in regards to Domestic Abuse, influencing commissioning and strategic decision making.

In December 2024, 'DASSL' was launched, in which Be Free are a delivery partner. DASSL is a partnership of specialist Domestic Abuse providers across Lancashire, providing a consistent and diverse offer of support to victim-survivors across the county. This service is commissioned by Lancashire County Council.

Feedback from Be Free service users included;

"Be Free have been a huge support to me during the most challenging time of my life, just having someone to listen to me and reassure me has been fantastic and helped me to heal." – Community client

"The service for me was a life line. I was believed and never made to feel I was to blame. I was supported through my highs and lows and never felt judged. If I needed help with anything if they didn't know the answer they would find it. The care and support I received kept me going through the toughest time and I will be forever grateful this service and the support workers there." – Community client

"Sine I have been here my anxiety has calmed down a lot, I feel extremely safe here, I get on with other residents and staff members. I feel like I am able to heal." – Safe accommodation client

"You have all helped me and supported me and confidence, I feel much more prepared to take on the world." – Safe accommodation client

SafeSpace

SafeSpace has continued to provide access to safe and supported accommodation for young people aged 16-21 experiencing homelessness. Following a competitive tender process in the Spring/Summer of 2024, we secured the support contract, commissioned by Lancashire County Council, for our sites in Pendle and Rossendale, and was awarded the support contract for existing supported accommodation in Hyndburn, with us being responsible for this provision since November 2024. As a result, at the end of the reporting period, SafeSpace had 44 units of accommodation, across 3 sites in East Lancashire, providing a wide range of accommodation types for young

people.

Support enabled young people to have support tailored to their emerging needs and to help them overcome traumatic life experiences that contributed to them experiencing homelessness.

Support was inclusive of;

- Access to supported accommodation, staffed 24 hours a day
- Tailored key work support on a planned and unplanned basis
- Support to develop independent living skills including money management, cooking, cleaning and doing laundry
- Targeted support in relation to mental health, alcohol and substance use and relationship abuse
- Help to rebuild relationships with family, where safe and appropriate
- Support to access and attend training, employment and education
- Group and peer support
- Advocacy support
- Fun and educational activities
- Regular support reviews to meet emerging needs
- Support with moving on
- Clear exit pathways to maintain outcomes achieved

SafeSpace maintained Ofsted registration and continued to legally operate and accommodate young people who were Children Looked After. SafeSpace were not inspected by Ofsted during the reporting period.

Feedback from SafeSpace service users included;

"SafeSpace is very welcoming"
"I really like my accommodation, it has everything I need"
"Staff are supportive and friendly"
Of those that completed an evaluation upon their exit from the accommodation, 100% of young people said they were supported to make their own choices, felt their privacy was respected and felt coming to the service made a positive difference to their life.

HAPI

HAPI continued to provide a service for young people at risk of homelessness and in need of preventative support. Young people had access to support via phone, in person and online and this was provided on both a planned and unplanned basis. Support from allocated support workers was provided and support was tailored to individual need, which was reviewed regularly to ensure emerging needs were identified and considered and that support was informed by the young person. Drop in sessions were provided throughout the Burnley, Pendle and Rossendale area to ensure we were accessible to all.
In addition to the above targeted work with young people at risk of homelessness, educational workshops were delivered in schools and colleges.

EVOLVE

Evolve has delivered on a number of programmes to help adults, young people and children within our local community to reach their potential and thrive. This has been delivered through the following provision arrangements;

- Counselling

We have continued to work on an emotional health and wellbeing contract funded by Lancashire County Council to deliver programmes of counselling to children and young people throughout East Lancashire.
Additionally, through grant awards, therapeutic interventions have been provided to service users of Be Free,

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providing direct referral pathways for counselling provision, reducing the demand on health services and the length of time service users are waiting for this essential support. This has been pivotal to their journey to healing following their experiences of Domestic Abuse.

- Employment support

Employment support was available to Pendle residents to support those who were not in work to develop their skills and experience, create a CV, obtain support with job searching, develop interview skills and receive support with their personal development to overcome barriers to employment. (Additional info needed to reference YES Hub, Active Lancs, Selnet and the partnerships)

- Loneliness support and interventions

We continued to deliver on the 'Know Your Neighbour' initiative funded by The National Lottery for residents of Burnley with experience of loneliness and isolation. Support included individual assessments and bespoke support plans to meet their needs, drop in services, peer support groups and activities to empower people to build support networks and improve their personal wellbeing. As the initiative came to a close at the end of March, a celebration event was held to recognise the achievements of those who engaged in the programme.

- Youth provision

We continued to provide access to youth provision, delivered from our youth centre in Waterside, Colne. This was complimented by our involvement in HAF during Easter, Summer and Christmas as well as additional funding provided by the Office of the Police and Crime Commissioner for Lancashire to enhance our support offer over the summer holidays.
Detached youth work was delivered in Pendle and Rossendale, alongside Lancashire County Council's targeted youth support team to reach young people in places where they are at, aiming to reduce engagement in ASB.
We continued to employ a youth engagement worker, based in the Pendle Yes Hub with Active Lancashire, to provide support with employment, personal development and other youth needs.

- Peer Parenting

We launched a new support offer called 'PATH', providing support to parents and carers of a child with mental health needs in Lancashire. This is a county wide offer, managed by Spring North, with Evolve being the delivery provider for East Lancashire. The first 6 months of the grant involved consultation with parents, young people and professionals to explore their needs, enabling co-production of the support available. Peer groups have been delivered, bringing parents together to share their lived experiences and receive practical support to improve their resilience and connect them to local offers of support.

- Training

We continued to co-ordinate and deliver mental health and suicide prevention traning across Lancashire. 68 courses had been deliverd in 2024/2025.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Significant consideration has been given in regards to GDPR compliance, and as a

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result we have an active ongoing action and implementation plan

c. RESERVES POLICY

The Charity maintains a reserves policy in order to promote sustainability and growth. This policy aims to reserve 6 months core running costs alongside funds allocated to running costs, staff training and charity growth. However, we currently hold 3 months and are aiming to get to the 6 months as per best practice.

The trustees have reviewed the restricted funds of the charity and made transfers to designated and unrestricted funds where appropriate. The restricted reserves consist of funds received committed to project delivery.

During 2024/2025 Trustees designated reserves to a Sinking Fund to replace and maintain the Furniture fixtures, fittings and decoration at Safespace Pendle, Rossendale and Be Free at the end of their lifecycle, in line with contractual obligations required by our Landlord. Safespace Hyndburn's sinking fund will commence in 2025/2026.

Trustees also designated a maximum £48,000 from reserves towards Charity Management, Governance, IT and Staff Training and a further £40,000 towards strategic development.

In 2024/2025 the remaining unrestricted, unallocated reserves equated to approximately 3 - 4 months core running costs providing sustainability to the Charity at a time when funding sources are changing dramatically and funding contracts are available for shorter time periods.

d. FINANCIAL REVIEW

The Statement of Financial Activities and Balance Sheet set out the financial position of the Charity.

Incoming resources for the year ending 31 March 2025 amounted to £2,068,129. resources expended £2,080,843 producing a deficit of £12,714. This leaves total charitable funds of £778,316..

Structure, governance and management

a. CONSTITUTION

The charity is constituted under a Memorandum of Association dated 26 February 2001 as amended by Special Resolutions dated 15 May 2001 and 2 October 2001 and is a registered charity number 1088536.
The charity was incorporated on 26 February 2001 and commenced trading on that date.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Namely that the process is open to other individuals or organisations who apply to the charity in the form required by the directors; and are approved by the directors.

Throughout the financial year we have received funding to advertise trustee roles through a trustee recruitment agency. This was aimed at individuals with particular skill sets. Applications are then completed and sent in to the Chair and the Charity Manager.
Upon approval, the newly appointed trustee is required to fill out a self-assessment form to identify any training needs. If anything is flagged up, courses are then provided to the individual.

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The directors may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the charity to refuse the application.

Trusteeship is not transferable.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Policies adopted for the induction and training of Trustees are:

- PAC Trustee Induction Pack
- PAC Trustee Role Description
- PAC Trustee Leave of Absence Policy
- PAC Trustee Structure

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

PAC is a charitable company limited by guarantee. Members of the board in their roles as trustees of the charity and as Directors of the company / management committee are responsible for ensuring that the financial and administrative affairs and controls of the organisation are conducted in accordance with legal requirements and best practice.

PAC has appointed a Company Secretary who is responsible for ensuring that the requirements of the Charities Act 2011, Companies Acts 2006 and Trustees Act 2000 and other statutory requirements relating to companies are adhered to.

PAC has appointed a Treasurer who maintains oversight of the finances of the organisation, ensuring that the Board is appropriately informed of the financial situation of the organisation and that statutory requirements are met.

Trustees ensure that arrangements have been made for accounts to be externally independently examined on a yearly basis, and that annual accounts are produced and approved. For those years where the income exceeds the audit threshold, an external audit will be conducted.

The PAC CEO has responsibility for the strategic leadership, direction and management of PAC - Positive Action in the Community and the projects within it. The CEO must work in line with budget and business plans as agreed by the Trustees of PAC. The CEO is also responsible for overseeing the financial sustainability of PAC, for liaison with the project managers, identifying development opportunities, and for preparing reports for the Trustees. The trustees have decided to delegate some of the day to day decision making, in relation to contracts, purchasing of supplies and the control of assets to the CEO.

PAC has appointed a project manager for each project who report to the CEO and have day to day responsibility for the projects within PAC including quality of provision and Health and Safety. The Project managers are responsible for ensuring that financial policy and procedures are followed and that timely information is provided as required to the Head of Business and Finance and CEO.

e. RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Two of the major risks facing PAC include;

1. PAC's recruitment and retention of staff.
2. PAC's diversifaction of income.

Plans for future periods

a. PLANS FOR THE FUTURE AND FUTURE DEVELOPMENTS

Plans for the future

2025/2026 will inevitably be strongly influenced by the Government direction and management.

The 2020 – 2025 Strategic Plan for PAC is coming to an end in the next financial year so the next 5 year strategic plan will be set.

Future Plans

- To recruit new trustees, and increase diversity and community representation within the board
- To meet all the charity and company requirements
- To remain strategically relevant and actively engage with local and national strategic aims PAC to explore gaps in service and pursue opportunities for development
- To identify potential sources of funding for any development opportunities in line with the approved strategic and operational plans
- To ensure PAC and all its projects are adequately staffed to meet required delivery, and ensure outcomes can be achieved.

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

MEMBERS' LIABILITY

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Smith & Goulding Limited, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees, on 23 December 2025 and signed on their behalf by:

Signed by:
936B4B7ED6494FB...
Trustee

Andrew Dewhurst

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees (who are also directors of Positive Action in the Community for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE COMMUNITY LTD

OPINION

We have audited the financial statements of PAC - Positive Action in the Community LTD (the 'charity') for the year ended 31 March 2025 which comprise the Statement of financial activities incorporating income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE COMMUNITY LTD

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

OTHER MATTERS

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative or potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non- compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Simm

Andrew Simm FCA (Senior Statutory Auditor)
for and on behalf of
Smith & Goulding Limited

Chartered Accountants and Statutory Auditors

2 Southport Road
Chorley
Lancashire
PR7 1LB
Date:

Andrew Simm BSc FCA (Senior Statutory Auditor)
for and on behalf of
Smith & Goulding Limited

23/12/2025

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
INCOME FROM:					
Donations and legacies	3	**86,720**	**-**	**86,720**	*90,476*
Charitable activities	2	**1,612,251**	**327,228**	**1,939,479**	*1,757,696*
Other trading activities	4	**11,374**	**-**	**11,374**	*5,525*
Investments	5	**30,556**	**-**	**30,556**	*28,596*
TOTAL INCOME		**1,740,901**	**327,228**	**2,068,129**	*1,882,293*
EXPENDITURE ON:					
Raising funds		**-**	**-**	**-**	*1,827*
Charitable activities	6,7,8	**1,727,459**	**353,384**	**2,080,843**	*1,817,523*
TOTAL EXPENDITURE		**1,727,459**	**353,384**	**2,080,843**	*1,819,350*
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		**13,442**	**(26,156)**	**(12,714)**	*62,943*
NET MOVEMENT IN FUNDS		**13,442**	**(26,156)**	**(12,714)**	*62,943*
RECONCILIATION OF FUNDS:					
Total funds brought forward		**736,341**	**54,689**	**791,030**	*728,087*
TOTAL FUNDS CARRIED FORWARD		**749,783**	**28,533**	**778,316**	*791,030*

The notes on pages 22 to 37 form part of these financial statements.

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)
REGISTERED NUMBER: 04167948

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	£	2025 £	£	*2024 £*
FIXED ASSETS					
Tangible assets	12		**24,893**		*11,405*
CURRENT ASSETS					
Debtors	13	**170,714**		*122,031*	
Cash at bank and in hand		**721,654**		*673,866*	
		892,368		*795,897*	
CREDITORS: amounts falling due within one year	14	**(138,945)**		*(16,272)*	
NET CURRENT ASSETS			**753,423**		*779,625*
NET ASSETS			**778,316**		*791,030*
CHARITY FUNDS					
Restricted funds	15		**28,533**		*54,689*
Unrestricted funds	15		**749,783**		*736,341*
TOTAL FUNDS			**778,316**		*791,030*

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

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

The financial statements were approved and authorised for issue by the Trustees on 23 December 2025 and signed on their behalf, by:

Signed by:
936B4B7ED6494FB...

Trustee Andrew Dewhurst

The notes on pages 22 to 37 form part of these financial statements.

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	*2024 £*
Cash flows from operating activities			
Net cash provided by operating activities	17	**69,574**	*57,005*
Cash flows from investing activities:			
Purchase of tangible fixed assets		**(21,786)**	*(6,509)*
Net cash used in investing activities		**(21,786)**	*(6,509)*
Change in cash and cash equivalents in the year		**47,788**	*50,496*
Cash and cash equivalents brought forward		**673,866**	*623,370*
Cash and cash equivalents carried forward	18	**721,654**	*673,866*

The notes on pages 22 to 37 form part of these financial statements.

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the - FRS 102 SORP, Charities Act 2011 and the Companies Act 2006

PAC - Positive Action in the Community 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity was incorporated in England and Wales and has a registered office address of Hills House, Leeds Road, Nelson, Lancashire, BB9 8EL.

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

1. ACCOUNTING POLICIES (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised. There are currently no assets.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

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

Fixtures and fittings	-	25% Reducing Balance
Computer equipment	-	25% Reducing Balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.12 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:
Depreciation expense
Uncollectable receivables

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Rent and Housing Benefit	746,179	592,374
LCC - Supporting People	473,667	319,289
Resident Service Charge	35,132	30,153
Pendle Borough Council - Domestic Abuse	16,000	16,000
Big Lottery Fund - Domestic Abuse	40,232	92,817
OPCC - MOJ Fund	25,772	26,715
Pendle Borough Council - DA Bill Act	16,000	16,000
LCC - Connect and Respect	36,979	-
Healthy Relationships/ Safe at Home	23,015	29,480
Active Lancashire - Together Fund	-	4,860
SELNET - Move Forward	82,400	12,900
LCC - Domestic Abuse	161,940	263,842
Spring North - Healthier Thinking for me	-	5,500
Active Lancashire - Yes Hub / MPT	28,282	49,312
Groundwork	1,125	-
Pendle Borough Council - Youth Forum	4,250	3,000
Lancashire Violence Reduction Network	(3,600)	3,600
EVOLVE – CANW	31,994	10,991
	-	-
HAF Delivery / Co-Ordination	3,520	12,152
Womens Aid	-	2,000
LCC Warm Spaces	750	-
LCC - Public Mental Health	52,000	52,000
LCC - Ofsted	-	5,500
Sundry/ One off small grants	721	2,600
Safenet - DASSL	54,057	-
Rossendale Borough Council - DA Bill Act	-	22,672
B&Q Foundation	5,000	-
LCC - Detached Youth Work	17,893	7,455
Big Lottery Fund - HAPI	86,171	84,187
Spring North - Health	-	92,297
	1,939,479	1,757,696

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations	**50,120**	**-**	**50,120**	*45,776*
Student Placement Fees	**-**	**-**	**-**	*2,800*
Managing Agent Rebate	**36,600**	**-**	**36,600**	*41,900*
Total donations and legacies	**86,720**	**-**	**86,720**	*90,476*
Total 2024	*90,476*	*-*	*90,476*	

4. FUNDRAISING INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Fundraising	**11,374**	**-**	**11,374**	*5,525*
Total 2024	*5,525*	*-*	*5,525*	

5. INVESTMENT INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Bank interest receivable	**30,556**	**-**	**30,556**	*28,596*
Total 2024	*28,596*	*-*	*28,596*	

6. DIRECT COSTS

	PAC	Total 2025	*Total 2024*
	£	£	£
Rent and water rates	**300,106**	**300,106**	*304,114*
Light, heat and power	**122,569**	**122,569**	*89,146*
Insurance	**13,934**	**13,934**	*11,310*
Repairs and maintenance	**17,878**	**17,878**	*35,806*
Fixtures and furnishings	**19,445**	**19,445**	*27,129*
Telephone and IT costs	**81,215**	**81,215**	*57,833*
Beneficiary costs	**45,808**	**45,808**	*55,293*
Staff training	**9,857**	**9,857**	*12,273*
Travel and subsistence	**13,990**	**13,990**	*10,464*
Promotional expenses	**12,801**	**12,801**	*3,527*
Bank charges	**2,335**	**2,335**	*4,522*
General expenses	**1,904**	**1,904**	*6,316*
Office and sundry expenses	**12,280**	**12,280**	*11,895*
Wages and salaries	**1,108,424**	**1,108,424**	*904,019*
National insurance	**81,818**	**81,818**	*64,342*
Pension cost	**38,944**	**38,944**	*44,150*
	1,883,308	**1,883,308**	*1,642,139*
Total 2024	*1,642,139*	*1,642,139*	

7. SUPPORT COSTS

	PAC	Total 2025	*Total 2024*
	£	£	£
Legal and professional fees	**16,441**	**16,441**	*25,428*
Wages and salaries	**151,149**	**151,149**	*123,275*
National insurance	**11,157**	**11,157**	*8,774*
Pension cost	**5,310**	**5,310**	*6,020*
	184,057	**184,057**	*163,497*
Total 2024	*163,497*	*163,497*	

During the year ended 31 March 2025, the charity incurred the following Governance costs:

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

8. GOVERNANCE COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Auditors' remuneration	**5,180**	**-**	**5,180**	*7,000*
Depreciation - tangible fixed assets	**8,298**	**-**	**8,298**	*4,887*
	13,478	**-**	**13,478**	*11,887*

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2025 £	*2024 £*
Depreciation of tangible fixed assets:		
- owned by the charity	**8,298**	*4,887*
Auditors' remuneration - audit	**5,180**	*7,000*

During the year, no Trustees received any remuneration (2024 - £NIL).
During the year, no Trustees received any benefits in kind (2024 - £NIL).

10. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £6,000 (2024 - £6,000).

Docusign Envelope ID: C440BC6F-545E-47E5-92E5-0BD79292989E

11. STAFF COSTS

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	1,259,573	1,027,294
Social security costs	92,975	73,116
Other pension costs	44,254	50,170
	1,396,802	1,150,580

The average number of persons employed by the charity during the year was as follows:

	2025	2024
	No.	No.
Charitable activities	63	65

Average headcount expressed as a full time equivalent:

	2025	2024
	No.	No.
Charitable activities	47	46

The number of higher paid employees was:

	2025	2024
	No.	No.
In the band £60,001 - £70,000	0	1
In the band £80,001 - £90,000	1	0

The key management at PAC includes on average 3 employees which together for the year ending 31st March 2025 have total remuneration amounting to £195,113 (2023 - 3 employees - £169,255)

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12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2024	**13,851**	**22,834**	**36,685**
Additions	**16,038**	**5,748**	**21,786**
At 31 March 2025	**29,889**	**28,582**	**58,471**
Depreciation			
At 1 April 2024	**7,258**	**18,022**	**25,280**
Charge for the year	**5,658**	**2,640**	**8,298**
At 31 March 2025	**12,916**	**20,662**	**33,578**
Net book value			
At 31 March 2025	**16,973**	**7,920**	**24,893**
At 31 March 2024	*6,593*	*4,812*	*11,405*

13. DEBTORS

	2025 £	*2024 £*
Trade debtors	**57,140**	*38,696*
Other debtors	**2,909**	*3,341*
Prepayments	**16,556**	*39,625*
Accrued income	**94,109**	*40,369*
	170,714	*122,031*

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14. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	(18)	1,276
Other taxation and social security (see below)	19,190	-
Pension costs	4,732	-
Accruals and deferred income	115,041	14,996
	138,945	16,272

Other taxation and social security

	2025	2024
	£	£
PAYE/NI control	19,190	-

	£
Deferred income	
Resources deferred during the year	20,116
Amounts released from previous years	-
Deferred income at 31 March 2025	20,116

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15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds					
Designated Funds - SSP Sinking Fund	159,865	10,000	(12,265)	-	157,600
SSR Sinking Fund	28,073	10,000	(6,247)	-	31,826
Charity Management, Governance, IT and training	48,000	-	(42,850)	42,850	48,000
Be Free Sinking Fund	13,446	4,500	(3,958)	-	13,988
Strategical Development	40,000	-	(39,874)	39,874	40,000
	289,384	24,500	(105,194)	82,724	291,414
General funds					
General Funds	446,957	1,716,401	(1,622,265)	(82,724)	458,369
Total Unrestricted funds	736,341	1,740,901	(1,727,459)	-	749,783
Restricted funds					
Healthy Relationships	-	59,994	(58,936)	-	1,058
OPCC - MOJ	-	25,773	(25,773)	-	-
VCFSE Lot 1 and Lot 3	10,751	-	(10,751)	-	-
DASSL	-	54,057	(54,057)	-	-
Community Foundation	-	4,000	(4,000)	-	-
B&Q Foundation	-	5,000	(3,620)	-	1,380
Youth Mental Health First Aid	16,050	52,000	(67,177)	-	873
Big Lottery Fund - HAPI	10,005	86,172	(76,589)	-	19,588
Big Lottery Fund - Be Free 2	-	40,232	(34,598)	-	5,634
Big Lottery Fund - Be Free 1	17,883	-	(17,883)	-	-
	54,689	327,228	(353,384)	-	28,533
Total of funds	791,030	2,068,129	(2,080,843)	-	778,316

15. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	*Income* £	*Expenditure* £	*Balance at 31 March 2024* £
Designated funds				
Designated Funds - SSP Sinking Fund	*175,106*	*10,000*	*(25,241)*	*159,865*
SSR Sinking Fund	*33,969*	*10,000*	*(15,896)*	*28,073*
Charity Management, Governance, IT and training	*48,000*	-	*(35,689)*	*48,000*
Be Free Sinking Fund	*13,161*	*4,500*	*(4,215)*	*13,446*
Strategical Development	*40,000*	-	*(28,654)*	*40,000*
Waterside Development	*11,763*	-	*(11,763)*	-
	321,999	*24,500*	*(121,458)*	*289,384*
General Funds	*331,460*	*1,465,712*	*(1,285,872)*	*446,957*
Restricted funds				
LVRN	-	*3,600*	*(3,600)*	-
LCC	-	*5,500*	*(5,500)*	-
Womens Aid	-	*2,000*	*(2,000)*	-
Lookout - Children in Need	*7,861*	-	*(7,861)*	-
OPCC - Waterside	*5,673*	-	*(5,673)*	-
VCFSE Lot 1 and Lot 3	-	*92,297*	*(81,546)*	*10,751*
Active Lancashire	-	*800*	*(800)*	-
Youth Mental Health First Aid	*19,540*	*52,000*	*(55,490)*	*16,050*
Big Lottery Fund - HAPI	*6,676*	*84,871*	*(81,542)*	*10,005*
RAH - Children In Need	*4,253*	-	*(4,253)*	-
MHCLG	*10,605*	-	*(10,605)*	-
Big Lottery Fund - Be Free	*14,588*	*92,817*	*(89,522)*	*17,883*
Pendle Borough Council	-	*2,000*	*(2,000)*	-
OPCC - MOJ Fund	*581*	*26,715*	*(27,296)*	-
Healthy Relationships/ Safe at home	*4,851*	*29,481*	*(34,332)*	-
	74,628	*392,081*	*(412,020)*	*54,689*
Total of funds	*728,087*	*1,882,293*	*(1,819,350)*	*791,030*

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	289,384	24,500	(105,194)	82,724	291,414
General funds	446,957	1,716,401	(1,622,265)	(82,724)	458,369
	736,341	1,740,901	(1,727,459)	-	749,783
Restricted funds	54,689	327,228	(353,384)	-	28,533
	791,030	2,068,129	(2,080,843)	-	778,316

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
Designated funds	*321,999*	*24,500*	*(121,458)*	*64,343*	*289,384*
General funds	*331,460*	*1,465,712*	*(1,285,872)*	*(64,343)*	*446,957*
	653,459	*1,490,212*	*(1,407,330)*	-	*736,341*
Restricted funds	*74,628*	*392,081*	*(412,020)*	-	*54,689*
	728,087	*1,882,293*	*(1,819,350)*	-	*791,030*

DESIGNATED FUNDS

SSP Sinking Fund – Maintenance of furniture and fittings/ other repairs at Hills House
SSR Sinking Fund – Maintenance of furniture and fittings/ other repairs at 1 Queen St.
Charity management, Governance, IT and Training – to cover overhead and staff training costs which cannot be met though project funding, to fund investments needed to promote sustainability.
Be Free Sinking Fund - Maintenance of furniture and fittings/ other repairs at the SafeHouses.
Strategical Development - To support the strategic development, marketing, rebranding, project sustainability and business planning review of the charity to maximise new opportunities that will support the sustainability of services.

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RESTRICTED FUNDS

VCFSE Lot 1 and Lot 3 - Funding from Spring North through the ICB to provide mental health support in Safespace and prepare and present training for sevices that are dealing with older people.
Youth Mental Health First Aid – Charitable activity funded and resulting from a contract with LCC Public Health to coordinate and deliver training.
Big Lottery Fund - Be Free - This fund granted by the Big Lottery is for 5 years to support the PDVI Outreach project. This was then continued into Lottery Fund - Be Free (2) - This provides 3 different champion roles in domestic abuse.
Big Lottery Fund - HAPI - This fund granted by the Big Lottery is for 3 years to support early interventions to reduce the risk of homelessness amongst young people up to the age of 25. .
OPCC - MOJ - This was a fund to increase staffing to assist the domestic abuse helpline and live chat due to the increased demand as well as counselling sessions for beneficiaries.
Healthy Relationships/ Safe at home - This was funding received to go into schools to support with Domestic Abuse and to help those fleeing domestic abuse to find suitable housing.
DASSL - Outreach and safe accomodation for victims of domestic abuse - this is funded by the Lancashire County Council with Safenet being the lead partner.
Communtiy Foundation - A fund to provide creative resources for support work at Safespace to assist with mental health.
B&Q Foundation - To provide outdoor resources at our safe accomodation sites - Safespace Pendle/ Safespace Rossendale and the Safehouses.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	**24,893**	**-**	**24,893**
Current assets	**863,835**	**28,533**	**892,368**
Creditors due within one year	**(138,945)**	**-**	**(138,945)**
	749,783	**28,533**	**778,316**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Tangible fixed assets	*11,405*	*-*	*11,405*
Current assets	*741,208*	*54,689*	*795,897*
Creditors due within one year	*(16,272)*	*-*	*(16,272)*
	736,341	*54,689*	*791,030*

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17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	*2024 £*
Net (expenditure)/income for the year (as per Statement of Financial Activities)	**(12,714)**	*62,943*
Adjustment for:		
Depreciation charges	**8,298**	*4,887*
(Increase)/decrease in debtors	**(48,683)**	*39,479*
Increase/(decrease) in creditors	**122,673**	*(50,304)*
Net cash provided by operating activities	**69,574**	*57,005*

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	*2024 £*
Cash in hand	**721,654**	*673,866*
Total	**721,654**	*673,866*

19. OPERATING LEASE COMMITMENTS

At 31 March 2025 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2025 £	*2024 £*
Amounts payable:		
Within 1 year	**28,800**	*28,800*
Between 1 and 5 years	**50,400**	*79,200*
Total	**79,200**	*108,000*

20. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.

21. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end.

22. CONTROLLING PARTY

The trustees named in the administrative section of the accounts ultimately control the company.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

23. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES 31ST MARCH 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
INCOME FROM:			
Donations and legacies	90,476	-	90,476
Charitable activities	1,365,615	392,081	1,757,696
Other trading activities	5,525	-	5,525
Investments	28,596	-	28,596
TOTAL INCOME	1,490,212	392,081	1,882,293
EXPENDITURE ON:			
Raising funds	1827	-	1827
Charitable activities	1,405,503	412,020	1,817,523
TOTAL EXPENDITURE	1,407,330	412,020	1,819,350
NET EXPENDITURE BEFORE INVESTMENT GAINS/(LOSSES)	82,882	(19,939)	62,943
NET MOVEMENT IN FUNDS	82,882	(19,939)	62943
RECONCILIATION OF FUNDS :			
Total funds brought forward	653,459	74,628	728,087
TOTAL FUNDS CARRIED FORWARD	736,341	54,689	791,030

PAC ·POSITIVE ACTION IN THE COMMUNITY

England & Wales - Charity number 1088536

Accounts

Registered number: 04167948
Charity number: 1088536

PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)

AUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1 - 2
Trustees' report	3 - 13
Trustees' responsibilities statement	14
Independent auditors' report	15 - 18
Statement of financial activities	19
Balance sheet	20
Statement of cash flows	21
Notes to the financial statements	22 - 37

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees

K Broadhurst
N Barrow
A Dewhurst
N Stone

Company registered number

04167948

Charity registered number

1088536

Registered office

Hills House
Leeds Road
Nelson
Lancashire
BB9 8EL

Company secretary

C Bennett

CEO

C Bennett

Independent auditors

Smith & Goulding Limited
Chartered Accountants and Statutory Auditors
2 Southport Road
Chorley
Lancashire
PR7 1LB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Advisers (continued)

Bankers

Unity Trust Bank PLC
Nine Brindleyplace
Birmingham
B1 2HB

Investment Advisor

CCLA
85 Queen Victoria Street
London
EC4V 4ET

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2023 to 31 March 2024. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The charity's objectives are specifically restricted to the following:-

To provide public benefits for the inhabitants of the North of England without distinction of sex, or of political, religious or other opinions, by associating the Local Authorities, Voluntary Organisations, and local inhabitants in the following ways:

(i) The prevention and the relief of poverty.
(ii) To promote the education of persons who through their social and economic circumstances are in need and unable to gain employment and in particular to provide or support schemes where such persons may acquire and develop vocational skills which will enhance their employment prospects their physical and emotional health and well-being.
(iii) To provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of those persons in need, hardship or distress.
(iv) To advance education for the public benefit by providing advice and guidance upon questions of unemployment, housing, domestic abuse, safeguarding and social welfare and related topics
(v) To assist persons of limited means in cases of social hardship or economic misfortune upon terms appropriate to their means whether or not members of the society to find appropriate living accommodation and whilst so doing to provide where possible temporary shelter in properties managed by the charity from time to time.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Positive Action in the Community currently manages ten main projects:

- SafeSpace Pendle providing supported accommodation and support for homeless young people aged 16-21yrs
- SafeSpace Rossendale, providing supported accommodation and support for homeless young people aged 16-21yrs
- HAPI (Homelessness Awareness and prevention interventions) which supports young people aged 14-25yrs across Burnley, Pendle and Rossendale to prevent homelessness through early intervention and family support, and also to respond to crisis homelessness in accessing accommodation.
- Be Free formerly known as PDVI which provides a holistic community based support package for victims of domestic abuse, including one to one and group support
- BE Free - SafeHouses which provides shared accommodation in Pendle for victims of Domestic Abuse and their children
- Be Free - The Lookout which supports young people aged 4-18 who are affected by or living with domestic abuse in Pendle

- BE Free - RAH (Reducing Aggression and Harm) which supports young people aged 4-18 yrs in Pendle who are displaying harmful behaviours towards others, to address these behaviours, develop alternative strategies and improve their mental health and wellbeing.
- Evolve which provides counselling and life skills development programmes to those primarily in receipt of other Positive Action in the Community services as well as our youth work offer.
- Employability which is part of a larger partnership assisting those furthest away from the job market to engage in training, education and employment.
- YMHFA, SafeTalk and ASIST training Co-ordination is a public health contract we hold to co-ordinate the delivery of free training to the children and young people's workforce to support the early intervention approach and increase mental health and wellbeing in Lancashire

The Annual General Meeting, PAC meetings and Strategic Planning Meetings are utilised to allow PAC to look at its aims, objectives and management structure as well as providing appropriate level support to sustainability of the projects as well as looking at development opportunities through evidence of need. PAC has clear and well established financial reporting procedures, with appropriate levels of delegation to support this.

PAC has referred to the information contained within the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning its future activities. In particular, the trustees consider how all their projects activities will contribute to the aims and objectives they have set via their business plans, action plans and risk assessments which are reviewed annually.

The Directors / Trustees would once again like to thank all staff throughout their projects for their hard work and commitment in maintaining and developing high level quality services to some of the most vulnerable people in Pendle, Burnley and Rossendale. Our ability to engage and contribute strategically at a local and national level has resulted in continued success and growth of the charity which has further more enabled to us to develop new innovative projects to meet the needs of our local communities.

PAC and its projects have received funding from:
LCC Supporting People
Housing Benefit
Pendle Borough Council
Children in Need
Lancashire County Council
Lancashire Public Health
Rossendale Borough Council
Police Crime Commissioner
Active Lancashire
Pendle Borough Council
Safenet
Child Action North West
Lottery Funding
Families Health and Wellbeing/ Spring North
Neighbourly
Community Foundation

Many donations have also been received from individuals and businesses who have donated through sponsored events and individual circumstances.

PUBLIC BENEFIT
The trustees confirm that, in accordance with their duty in section 17(5) of the 2011 Charities Act, they have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.
The remainder of this Annual Report explains the charity's work during the period and how it has been carried out for the public benefit.

c. VOLUNTEERS

PAC currently has no volunteers, however we hope to expand our volunteer programme in 2023/24. Volunteers taken on by PAC are to be experienced in working with our client group and support our paid staff to deliver group work, trips and activities and appropriate support.

Achievements and performance

a. REVIEW OF ACTIVITIES

PAC

Our year of 2023-2024 saw the resignation of our long term Chair, Sue Biggs. We sincerely thank Sue for her dedication, commitment, support and direction provided to PAC over her years as a trustee, vice Chair and latterly Chair of the board and wish her all the very best for her future.

As a result we held a recruitment drive to replace our Chair, this included advertising externally and internally. Following this we successfully appointed Neal Stone (who was previously Vice Chair) as our new Chair. We welcomed Neal, whom has committed to a 3 year term as Chair of trustees to allow his position to develop and progress with the needs of PAC including the priority of recruiting further trustees to complement the skills set of the current board and to support PAC's plans for the future. Along with his appointment, Nicola Barrow was appointed as Vice Chair, and we retained Andrew Dewhurst as our Treasurer and retained Karen Broadhurst as a trustee.

2023-24 continued to be jam packed with development and strategy and operations. We moved all the central team, SLT and Be Free team into our new building and started to settle in. Some refurbishments were made along with plans for branding and further training room developments planned for 24-25. The move into our own building has certainly brought more settlement and opened up opportunities for PAC in the future.

Recruitment, and retention also remained a challenge at the start of the year, leading to some changes in management positions, but we pleased to say that the majority of management positions were able to be filled internally through promotion and development of peoples skills. We complete our recruitment drives through open and transparent procedures, and it is a tribute to our staff when they are successfully appointed in to higher positions of responsibility. This was also complimented by the recruitment of 2 new roles, which were advertised internally and externally for posts as Registered Service Manager and also a Development Manager, both essential roles for compliance and sustainability for PAC services and these were also filled by internal candidates.

Fundraising and Community engagement remained high on our agenda during 2023-24, with the launch of our very first 12 month prize draw, which concludes in September 2024, and we saw a significant increase in fundraising and support from the public including being the chosen charity to benefit from a local music festival and also a significant increase in businesses opting to support us as part of their Corporate Social Responsibility.

Services and projects continued to grow in response to need throughout 23-24, which included us receiving our first significant grant funding from health / ICB via the consortium Spring North. This enabled us to pilot additional mental health support in our supported accommodation, and also allowed us to expand our training offer. Both of which significantly embedded the role of lived experience within their development and delivery. Other key developments in our delivery included securing funding to deliver a Know Your Neighbourhood project just for Burnley to address social isolation, this project compliments our other provision, and also allowed us to have a more established presence in Burnley alongside our HAPI project which also covers the Burnley area.

Our SafeSpace projects also saw significant change and development this year, meeting the registration

requirements of Ofsted, implementation of our refurbishment plan for decoration and furniture across both sites, and also embarking on achieving the Trauma Informed quality mark for our project (still in progress. Our Be Free team grew in response to the changes and implementation of the statutory duties of the Domestic Abuse Act, and expanding our offer within the Rossendale area. We completed our MPT Steps Employability contract (as a partner of Active Lancashire), meeting and exceeding in a significant number of targets, as such we were chosen to continue delivery in the new programme Moving Forward under UKSPF funding managed by SelNet which continues until March 26.

Our strategic role in various forums and boards has continued, including; Lancashire Housing Reference Group, Lancashire Domestic Abuse Forum, Pan Lancashire Strategic Domestic Abuse Board, Burnley, Pendle and Rossendale Homeless Forum, Pendle Youth Forum, Rossendale Community Alcohol Partnership,. Nelson Town Deal, VCFSE Alliance, VCFSE Reference Group (ICB/Mental Health), Spring North, Pendle Bang, Rossendale BOB Club, CDOP, Domestic Homicide Reviews, Pendle Community Safety Partnership, as well as attending relevant consultations an conferences. Additionally the year ended with a new opportunity emerging in relation to being a board member for a £20 million long term plan fund (for over 10 years) to be delivered in Nelson.

As such PAC continues to serve our community with public benefit and responds accordingly to their needs. The year ahead for us however is a significant one, where we expect to see the tenders released for both our SafeSpace projects, that all our domestic abuse services being retendered as a Lancashire wide provision, the release of the tender for the Lancashire Victims Service, and also a tender opportunity via the ICB for delivery of mental health support. Clearly we need to ensure that we respond to all such opportunities as part of our sustainability plan, as well as developing and exploring additional funding streams to ensure that we can continue to provide the services and meet the needs we have identified.

Be Free

Community Provision

A responsive service continued to be available for both adults and children in Pendle and Rossendale, with self referrals continuing to be our highest referral source.
Support continued to help service users to improve their level of safety and emotional resilience, empowered them to make informed choices and live independent and fulfilled lives.

The following services were available for adults in Pendle and Rossendale to access;

Helpline support
Live chat support
IDVA support
One to one support
Risk management
Bespoke safety planning
MARAC representation
Sanctuary support to secure homes
Referrals to safe accommodation
Legal advocacy
Emotional advocacy
Support with criminal and civil law
Support with private and public proceedings
Access to specialist family support to address the impact of Domestic Abuse on parenting
Group support
Recovery programmes
Counselling
Regular support reviews to meet emerging needs
Clear exit pathways to maintain outcomes achieved

The following services were available for children and young people to access;
Age appropriate initial assessments
Programmes of one to one support
Drawing and Talking therapy
Sibling sessions
YPVA support; including support to report abuse to the Police, criminal trial support, representation at MARAC
Advocacy, ensuring children and young people's voices were seen, heard and believed
Bespoke and age appropriate safety planning
Regular support reviews to meet emerging needs
Clear exit pathways to maintain outcomes achieved

We continued to deliver the 'Connect and Respect' healthy relationships programme in Pendle and Rossendale primary schools, secondary schools (including SEND schools and PRU's) and community groups. This was part of a wider partnership offer for all Lancashire schools commissioned by LCC.

We continued to provide access to specialist support for parents impacted by Domestic Abuse; inclusive of those who had care of a child under 18 years of age, were pregnant, had experienced miscarriage, termination (through choice and coercion) or who had lost care of a child through private and public proceedings as a result of Domestic Abuse. This support was restricted to Pendle only due to the funding arrangements.

The types of support provided have been individual to each service user; enabling them to lead their support journey with us and access support at a pace directed by them.

Accommodation Services

We continued to provide 6 units of supported accommodation for women and children escaping Domestic Abuse.

Throughout 2023/2024 we continued to provde provision for women with complex needs; reducing the number of non-admissions for these reasons and to ensure support was available for those who needed additional support to maintain their stay in supported accommodation. The provision of a dedicated children's worker ensured children received the specialist support they needed when fleeing Domestic Abuse to a place of safety, and the change this brought to every aspect of their lives.
Support also included transitional support to support women and children resettle into the community following their stay in safe accommodation.

Be Free have continued to be represented at operational and strategic boards in relation to Domestic Abuse.

Feedback from Be Free service users included;

"I couldn't ask for better support, I was supported all the way through my journey."

"In my opinion the accommodation helped my needs and supported me when my anxiety and depression got the better of me. The staff were very helpful and understanding when expressing my needs."

"The best thing about living in the accommodation was feeling safe after traumatic incidents. Chatting with support workers who were able to share their knowledge and help me not to feel alone in my situation. Them being so approachable helped me to share my experience, which as a private type person I have never previously felt comfortable doing."

SafeSpace

SafeSpace has continued to provide access to safe and supported accommodation for young people

experiencing homelessness. 33 units of accommodation have been available at our sites in Pendle and Rossendale.

Support enabled young people to have support tailored to their emerging needs and to help them overcome traumatic life experiences that contributed to them experiencing homelessness.
Young people have been supported to manage their finances effectively, develop independent living skills including cooking, cleaning and doing laundry, manage their emotional wellbeing, receive targeted support for mental health, alcohol and substance use and to make plans for their future including participation in training, education and employment.

Outcomes achieved at SafeSpace Rossendale over the course of the year included;
- 39 young people accommodated
- The average length of stay was 204 days
- Occupancy rate was 98.01%
  Of those that moved on...
- 100% of young people developed a support network in preparation for independent living
- 96% were supported to maximise their income, manage their finances and live within their budget

Outcomes achieved at SafeSpace Pendle over the course of the year included;
- 51 young people accommodated
- The average length of stay was 231 days
- Our occupancy rate was 98.13%
  Of those that have moved on...
- 100% of young people developed a support network in preparation for independent living
- Of those that required support with employment, 86% secured paid work
- 89% were able to participate in their desired training or education

In line with new supported accommodation regulations, PAC applied for SafeSpace to be Ofsted registered within the deadline (October 2023) to continue to legally operate and accommodate young people who are Children Looked After.

HAPI

HAPI continued to provide a service for young people at risk of homelessness and in need of preventative support. Young people had access to support via phone, in person and online and this was provided on both a planned and unplanned basis. Support from allocated support workers was provided and support was tailored to individual need, which was reviewed regularly to ensure emerging needs were identified and considered and that support was informed by the young person. Drop in sessions were provided throughout the Burnley, Pendle and Rossendale area to ensure we were accessible to all.
Of the young people referred;
- 36 accessed one off advice
- 318 accessed one to one support
- 5 young people accessed mediation
- 297 accessed advocacy support
- 60 accessed support to apply for benefits
- 269 accessed support regarding their existing housing
- 60 accessed support to source emergency accommodation
- 62 required support regarding Children's Social Care interventions
- 80 required referrals to other services
- 29 have accessed our emergency fund
- 8 have accessed our resettlement fund

In addition to the above targeted work with young people at risk of homelessness, educational workshops were delivered in schools and colleges.

EVOLVE

Evolve has delivered on a number of programmes to help adults, young people and children within our local community to reach their potential and thrive. This has been delivered through the following provision arrangements;

- Counselling

Therapeutic interventions have been provided to PAC service users, providing direct referral pathways for counselling provision, reducing the demand on health services and the length of time service users are waiting for this essential support. This has been pivotal to their journey to healing following their experiences of Domestic Abuse and youth homelessness.
Additionally, we have worked on an emotional health and wellbeing contract funded by LCC to deliver programmes of counselling to children and young people throughout East Lancashire.

- Employment support

Employment support was available to local residents, predominantly in the areas of Burnley, Pendle and Rossendale, to support those who were not in work to develop their skills and experience, create a CV, obtain support with job searching, develop interview skills and receive support with their personal development to overcome barriers to employment.

- Loneliness support and interventions

In July 2023, we launched a new project in Burnley, funded by The National Lottery, to support people experiencing loneliness and isolation. Support included individual assessments and bespoke support plans to meet their needs, drop in services, peer support groups and activities to empower people to build support networks and improve their personal wellbeing.

- Youth provision

We continued to provide access to youth provision, 2 sessions a week delivered at our youth centre in Waterside, Colne. This was complimented by our involvement in HAF during Easter, Summer and Christmas.
Detached youth workwas delivered in Pendle and Rossendale, alongside LCC's targeted youth support team to reach young people in places where they are at, aiming to reduce engagement in ASB.
We continued to employ a youth engagement worker, based in the Pendle Yes Hub with Active Lancashire, to provide support with employment, personal development and other youth needs.

- Public Mental Health Training

We continued to co-ordinate and deliver mental health and suicide prevention across Lancashire. 60 courses had been delivered in 2023/2024.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Significant consideration has been given in regards to GDPR compliance, and as a

result we have an active ongoing action and implementation plan

c. RESERVES POLICY

The Charity maintains a reserves policy in order to promote sustainability and growth. This policy aims to reserve 6 months core running costs alongside funds allocated to running costs, staff training and charity growth. However, we currently hold 3 months and are aiming to get to the 6 months as per best practice.

The trustees have reviewed the restricted funds of the charity and made transfers to designated and unrestricted funds where appropriate. The restricted reserves consist of funds received committed to project delivery.

During 2023/2024 Trustees designated reserves to a Sinking Fund to replace and maintain the Furniture fixtures, fittings and decoration at Safespace Pendle, Rossendale and Be Free at the end of their lifecycle, in line with contractual obligations required by our Landlord.

Trustees also designated a maximum £48,000 from reserves towards Charity Management, Governance, IT and Staff Training and a further £56,000 towards strategic development. £25,655 was also designated to asist with the development of the EVOLVE waterside development which has now been fully spent.

In 2023/2024 the remaining unrestricted, unallocated reserves equated to approximately 3 - 4 months core running costs providing sustainability to the Charity at a time when funding sources are changing dramatically and funding contracts are available for shorter time periods.

d. FINANCIAL REVIEW

The Statement of Financial Activities and Balance Sheet set out the financial position of the Charity.

Incoming resources for the year ending 31 March 2024 amounted to £1,882,293. resources expended £1,819,350 producing a surplus of £62,943. This leaves total charitable funds of £791,030.

Structure, governance and management

a. CONSTITUTION

The charity is constituted under a Memorandum of Association dated 26 February 2001 as amended by Special Resolutions dated 15 May 2001 and 2 October 2001 and is a registered charity number 1088536.
The charity was incorporated on 26 February 2001 and commenced trading on that date.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Namely that the process is open to other individuals or organisations who apply to the charity in the form required by the directors; and are approved by the directors.

Throughout the financial year we have received funding to advertise trustee roles through a trustee recruitment agency. This was aimed at individuals with particular skill sets. Applications are then completed and sent in to the Chair and the Charity Manager.
Upon approval, the newly appointed trustee is required to fill out a self-assessment form to identify any training needs. If anything is flagged up, courses are then provided to the individual.

The directors may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the charity to refuse the application.

Trusteeship is not transferable.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Policies adopted for the induction and training of Trustees are:

- PAC Trustee Induction Pack
- PAC Trustee Role Description
- PAC Trustee Leave of Absence Policy
- PAC Trustee Structure

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

PAC is a charitable company limited by guarantee. Members of the board in their roles as trustees of the charity and as Directors of the company / management committee are responsible for ensuring that the financial and administrative affairs and controls of the organisation are conducted in accordance with legal requirements and best practice.

PAC has appointed a Company Secretary who is responsible for ensuring that the requirements of the Charities Act 2011, Companies Acts 2006 and Trustees Act 2000 and other statutory requirements relating to companies are adhered to.

PAC has appointed a Treasurer who maintains oversight of the finances of the organisation, ensuring that the Board is appropriately informed of the financial situation of the organisation and that statutory requirements are met.

Trustees ensure that arrangements have been made for accounts to be externally independently examined on a yearly basis, and that annual accounts are produced and approved. For those years where the income exceeds the audit threshold, an external audit will be conducted.

The PAC CEO has responsibility for the strategic leadership, direction and management of PAC - Positive Action in the Community and the projects within it. The CEO must work in line with budget and business plans as agreed by the Trustees of PAC. The CEO is also responsible for overseeing the financial sustainability of PAC, for liaison with the project managers, identifying development opportunities, and for preparing reports for the Trustees. The trustees have decided to delegate some of the day to day decision making, in relation to contracts, purchasing of supplies and the control of assets to the CEO.

PAC has appointed a project manager for each project who report to the CEO and have day to day responsibility for the projects within PAC including quality of provision and Health and Safety. The Project managers are responsible for ensuring that financial policy and procedures are followed and that timely information is provided as required to the Head of Business and Finance and CEO.

e. RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Two of the major risks facing PAC include;

1. PAC receives limited unrestricted income and needs to diversify. The COVID-19 pandemic has severely affected the capacity to generate unrestricted funding via the marketing and fundraising strategy. The strategy will continually be reviewed to find innovative alternative routes for funding, and minimise risks for the benefit of PAC and its service users. PAC continued to invest in a Partnership and Community Engagement Officer in 2023/2024 to help drive this forward.

2. PAC provision of supported accommodation icame out to tender in 2024. Risks will be minimised by ensuring that adequate resource and support is given throughout the process to maximise opportunity for success.

Plans for future periods

a. PLANS FOR THE FUTURE AND FUTURE DEVELOPMENTS

Plans for the future

2024/2025 will inevitably be strongly influenced by the Government direction and management due to recent government changes.

The 2020 – 2025 Strategic Plan for PAC is coming to an end in the next financial year so the next 5 year strategic plan will be set.

Future Plans

- To recruit new trustees, and increase diversity and community representation within the board
- To meet all the charity and company requirements
- To remain strategically relevant and actively engage with local and national strategic aims PAC to explore gaps in service and pursue opportunities for development
- To identify potential sources of funding for any development opportunities in line with the approved strategic and operational plans
- To ensure PAC and all its projects are adequately staffed to meet required delivery, and ensure outcomes can be achieved.

MEMBERS' LIABILITY

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Smith & Goulding Limited, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees, on 5/3/2025 and signed on their behalf by:

Trustee ANDREW OCHWUBST 5/3/25.

Trustee

TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees (who are also directors of Positive Action in the Community for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE COMMUNITY LTD

OPINION

We have audited the financial statements of PAC - Positive Action in the Community LTD (the 'charity') for the year ended 31 March 2024 which comprise the Statement of financial activities incorporating income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material

inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE COMMUNITY LTD

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

OTHER MATTERS

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative or potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE COMMUNITY LTD

- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non- compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew Simm

Andrew Simm FCA (Senior Statutory Auditor)
for and on behalf of
Smith & Goulding Limited

Chartered Accountants and Statutory Auditors

2 Southport Road
Chorley
Lancashire
PR7 1LB
Date: 10/3/2025

Andrew Simm BSc FCA (Senior Statutory Auditor)
for and on behalf of
Smith & Goulding Limited

PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
INCOME FROM:				
Donations and legacies	3	**90,476**	**-**	**90,476**
Charitable activities	2	**1,365,615**	**392,081**	**1,757,696**
Other trading activities	4	**5,525**	**-**	**5,525**
Investments	5	**28,596**	**-**	**28,596**
TOTAL INCOME		**1,490,212**	**392,081**	**1,882,293**
EXPENDITURE ON:				
Raising funds		**1,827**	**-**	**1,827**
Charitable activities	6,7,8	**1,405,503**	**412,020**	**1,817,523**
TOTAL EXPENDITURE		**1,407,330**	**412,020**	**1,819,350**
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		**82,882**	**(19,939)**	**62,943**
NET MOVEMENT IN FUNDS		**82,882**	**(19,939)**	**62,943**
RECONCILIATION OF FUNDS:				
Total funds brought forward		**653,459**	**74,628**	**728,087**
TOTAL FUNDS CARRIED FORWARD		**736,341**	**54,689**	**791,030**

The notes on pages 22 to 37 form part of these financial statements.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)
REGISTERED NUMBER: 04167948

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	£	2024 £
FIXED ASSETS			
Tangible assets	12		**11,405**
CURRENT ASSETS			
Debtors	13	**122,031**	
Cash at bank and in hand		**673,866**	
		795,897	
CREDITORS: amounts falling due within one year	14	**(16,272)**	
NET CURRENT ASSETS			**779,625**
NET ASSETS			**791,030**
CHARITY FUNDS			
Restricted funds	15		**54,689**
Unrestricted funds	15		**736,341**
TOTAL FUNDS			**791,030**

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

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

The financial statements were approved and authorised for issue by the Trustees on 5/3/2025 and signed on their behalf, by:

Trustee 5/3/25

Trustee

The notes on pages 22 to 37 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £
Cash flows from operating activities		
Net cash provided by/(used in) operating activities	17	**57,005**
Cash flows from investing activities:		
Purchase of tangible fixed assets		**(6,509)**
Net cash used in investing activities		**(6,509)**
Change in cash and cash equivalents in the year		**50,496**
Cash and cash equivalents brought forward		**623,370**
Cash and cash equivalents carried forward	18	**673,866**

The notes on pages 22 to 37 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the - FRS 102 SORP, Charities Act 2011 and the Companies Act 2006

PAC - Positive Action in the Community 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity was incorporated in England and Wales and has a registered office address of Hills House, Leeds Road, Nelson, Lancashire, BB9 8EL.

1. ACCOUNTING POLICIES (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised. There are currently no assets.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

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

Fixtures and fittings	-	25% Reducing Balance
Computer equipment	-	25% Reducing Balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.12 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:
Depreciation expense
Uncollectable receivables

2. INCOME FROM CHARITABLE ACTIVITIES

	2024 £
Rent and Housing Benefit	592,374
LCC - Supporting People	319,289
Resident Service Charge	30,153
Pendle Borough Council - Domestic Abuse	16,000
Big Lottery Fund - Domestic Abuse	92,817
OPCC - MOJ Fund	26,715
Pendle Borough Council - DA Bill Act	16,000
Household Support Fund	-
Healthy Relationships/ Safe at Home	29,480
Active Lancashire - Together Fund	4,060
SELNET - Move Forward	12,900
LCC - Domestic Abuse	263,842
Spring North - Healthier Thinking for me	5,500
Active Lancashire - Yes Hub	49,312
Pendle Borough Council	-
Pendle Borough Council - Youth Forum	3,000
Lancashire Violence Reduction Network	3,600
EVOLVE - CANW	10,991
Active Lancashire - Together Fund	800
HAF Delivery / Co-Ordination	12,152
Womens Aid	2,000
Lookout - Children In Need	-
RAH - Children In Need	-
LCC - Public Mental Health	52,000
LCC - Ofsted	5,500
Other/ Sundry small grants	2,600
MHCLG	-
LCC - Wellbeing Education Reform Grant	-
Active Lancashire - MPT Steps	-
Rossendale Borough Council - DA Bill Act	22,672
Active Lancashire - MPT Wellbeing Activities	-
OPCC - Waterside	-
LCC - Detached Youth Work	7,455
Big Lottery Fund - HAPI	84,187
Spring North - Health	92,297
	1,757,696

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	45,776	-	45,776
Student Placement Fees	2,800	-	2,800
Managing Agent Rebate	41,900	-	41,900
Total donations and legacies	90,476	-	90,476

4. FUNDRAISING INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Fundraising	5,525	-	5,525
Total 2023	*10,489*	-	*10,489*

5. INVESTMENT INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Bank interest receivable	28,596	-	28,596
Total 2023	*10,436*	-	*10,436*

6. DIRECT COSTS

	PAC £	Total 2024 £
Rent and water rates	304,114	304,114
Light, heat and power	89,146	89,146
Insurance	11,310	11,310
Repairs and maintenance	35,806	35,806
Fixtures and furnishings	27,129	27,129
Telephone and IT costs	57,833	57,833
Beneficiary costs	55,293	55,293
Staff training	12,273	12,273
Travel and subsistence	10,464	10,464
Promotional expenses	3,527	3,527
Bank charges	4,522	4,522
General expenses	6,316	6,316
Office and sundry expenses	11,895	11,895
Wages and salaries	904,019	904,019
National insurance	64,342	64,342
Pension cost	44,150	44,150
	1,642,139	1,642,139

7. SUPPORT COSTS

	PAC £	Total 2024 £
Legal and professional fees	25,428	25,428
Wages and salaries	123,275	123,275
National insurance	8,774	8,774
Pension cost	6,020	6,020
	163,497	163,497

8. GOVERNANCE COSTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Auditors' remuneration	7,000	-	7,000
Depreciation - tangible fixed assets	4,887	-	4,887
	11,887	-	11,887

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2024 £
Depreciation of tangible fixed assets:	
- owned by the charity	4,887
Auditors' remuneration - audit	7,000

During the year, no Trustees received any remuneration.
During the year, no Trustees received any benefits in kind.

10. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £7,000 (2023 - £4,500). - -

11. STAFF COSTS

Staff costs were as follows:

	2024 £
Wages and salaries	1,027,294
Social security costs	73,116
Other pension costs	50,170
	1,150,580

The average number of persons employed by the charity during the year was as follows:

	2024 No.
Charitable activities	-

Average headcount expressed as a full time equivalent:

	2024 No.
Charitable activities	46

The number of higher paid employees was:

	2024 No.
In the band £60,001 - £70,000	0

The key management at PAC includes on average 3 employees which together for the year ending 31st March 2024 have total remuneration amounting to £169,255 (2023 - 3 employees - £153,297)

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2023	7,342	22,834	30,176
Additions	6,509	-	6,509
At 31 March 2024	13,851	22,834	36,685
Depreciation			
At 1 April 2023	4,776	15,617	20,393
Charge for the year	2,482	2,405	4,887
At 31 March 2024	7,258	18,022	25,280
Net book value			
At 31 March 2024	6,593	4,812	11,405

13. DEBTORS

	2024 £
Trade debtors	38,696
Other debtors	3,341
Prepayments	39,625
Accrued income	40,369
	122,031

14. CREDITORS: Amounts falling due within one year

	2024 £
Trade creditors	1,276
Other taxation and social security (see below)	-
Accruals and deferred income	14,996
	16,272

Other taxation and social security

	2024 £

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds					
Designated Funds - SSP Sinking Fund	175,106	10,000	(25,241)	-	159,865
SSR Sinking Fund	33,969	10,000	(15,896)	-	28,073
Charity Management, Governance, IT and training	48,000	-	(35,689)	35,689	48,000
Be Free Sinking Fund	13,161	4,500	(4,215)	-	13,446
Strategical Development	40,000	-	(28,654)	28,654	40,000
Waterside Development	11,763	-	(11,763)	-	-
	321,999	24,500	(121,458)	64,343	289,384
General funds					
General Funds	331,460	1,465,712	(1,285,872)	(64,343)	446,957
Total Unrestricted funds	653,459	1,490,212	(1,407,330)	-	736,341
Restricted funds					
LVRN	-	3,600	(3,600)	-	-
LCC	-	5,500	(5,500)	-	-
Womens Aid	-	2,000	(2,000)	-	-
VCFSE Lot 1 and Lot 3	-	92,297	(81,546)	-	10,751
Lookout - Children in Need	7,861	-	(7,861)	-	-
OPCC - Waterside	5,673	-	(5,673)	-	-
Active Lancashire	-	800	(800)	-	-
Youth Mental Health First Aid	19,540	52,000	(55,490)	-	16,050
Big Lottery Fund - HAPI	6,676	84,871	(81,542)	-	10,005
RAH - Children In Need	4,253	-	(4,253)	-	-
MHCLG	10,605	-	(10,605)	-	-
Big Lottery Fund - Be Free	14,588	92,817	(89,522)	-	17,883
Pendle Borough Council	-	2,000	(2,000)	-	-
OPCC - MOJ Fund	581	26,715	(27,296)	-	-
Healthy Relationships/ Safe at home	4,851	29,481	(34,332)	-	-
	74,628	392,081	(412,020)	-	54,689
Total of funds	728,087	1,882,293	(1,819,350)	-	791,030

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	321,999	24,500	(121,458)	64,343	289,384
General funds	331,460	1,465,712	(1,285,872)	(64,343)	446,957
	653,459	1,490,212	(1,407,330)	-	736,341
Restricted funds	74,628	392,081	(412,020)	-	54,689
	728,087	1,882,293	(1,819,350)	-	791,030

DESIGNATED FUNDS

SSP Sinking Fund – Maintenance of furniture and fittings/ other repairs at Hills House
SSR Sinking Fund – Maintenance of furniture and fittings/ other repairs at 1 Queen St.
Charity management, Governance, IT and Training – to cover overhead and staff training costs which cannot be met though project funding, to fund investments needed to promote sustainability.
Be Free Sinking Fund - Maintenance of furniture and fittings/ other repairs at the SafeHouses.
Strategical Development - To support the strategic development, marketing, rebranding, project sustainability and business planning review of the charity to maximise new opportunities that will support the sustainability of services.
Waterside Development - To support the development of the Waterside project.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

RESTRICTED FUNDS

Lookout –Children in Need – Charitable activity funded by BBC Children in Need for young victims of Domestic Abuse.
LCC - WER - This fund to enhance workforce development in mental health across Lancashire. Up to 12 people to be trained in Youth Mental Health First Aid.
MPT - Wellbeing Activities - Monies specifically for trips and activities for those young people on the employment project.
Lancashire Violence Reduction Network - Funding received to pay for the trauma quality mark.
VCFSE Lot 1 and Lot 3 - Funding from Spring North through the ICB to provide mental health support in Safespace and prepare and present training for sevices that are dealing with older people.
Lancashire County Council - Funding for the Ofsted registration for Safespace.
Womens Aid - Funding for victims of domestic abuse.
Youth Mental Health First Aid – Charitable activity funded and resulting from a contract with LCC Public Health to coordinate and deliver training.
RAH - Children In Need - Small grants to pilot support to young people presenting with harmful behaviours towards others.
MHCLG - Complex need worker and Play worker to assist the PDVI accommodation services.
Big Lottery Fund - Be Free - This fund granted by the Big Lottery is for 5 years to support the PDVI Outreach project.
Big Lottery Fund - HAPI - This fund granted by the Big Lottery is for 3 years to support early interventions to reduce the risk of homelessness amongst young people up to the age of 25.
Children and Families Well Being Service - This fund was awarded to support the start up of youth work at a youth centre in Colne.
Neighbourly - Two funds were received £400 for support to beneficiaries for isolation throughout COVID and £4,000 for outside areas to be enhanced at the supported accommodation sites for the service users.
Hapi - Lottery - This was to fund a full time worker to provide prevention and awareness interventions for youth homelessness across Burnley, Pendle and Rossendale.
LCC - IPC - An infection, prevention and control fund offered by the council to provide supported accommodation with monies for COVID equipment/ cleaning/ staffing costs
Kickstart - This funding was received to pay for salaries to assist those between the ages of 16 - 21 to get back into employment by gaining work experience.
OPCC - MOJ - This was a fund to increase staffing to assist the domestic abuse helpline and live chat due to the increased demand as well as counselling sessions for beneficiaries.
OPCC - Waterside - This funding is for various youth groups to be run from our Waterside building to reach young people in the area.
M&S Grant - Grant received from Marks and Spencers for counselling/ other evolve project work.
Household Support Fund - This funding was received to support those women and their families fleeing domestic abuse. This fund provided help with bills/ white goods and furniture and fittings.
Healthy Relationships/ Safe at home - This was funding received to go into schools to support with Domestic Abuse and to help those fleeing domestic abuse to find suitable housing.
Youth Investment Fund (YIF) - This was a fund provided to the youth club for new equipment and furniture to benefit the residents in the local community.
Arnold Clark - This grant was received to support our counselling service and to equip a room to provide counselling support.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	11,405	-	11,405
Current assets	741,208	54,689	795,897
Creditors due within one year	(16,272)	-	(16,272)
	736,341	54,689	791,030

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	62,943
Adjustment for:	
Depreciation charges	4,887
Decrease in debtors	39,479
Decrease in creditors	(50,304)
Net cash provided by/(used in) operating activities	57,005

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £
Cash in hand	673,866
Total	673,866

19. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.

20. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end.

21. CONTROLLING PARTY

The trustees named in the administrative section of the accounts ultimately control the company.

PAC ·POSITIVE ACTION IN THE COMMUNITY

England & Wales - Charity number 1088536

Accounts

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Registered number: 04167948
Charity number: 1088536

PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)

AUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1 - 2
Trustees' report	3 - 15
Trustees' responsibilities statement	16
Independent auditors' report	17 - 20
Statement of financial activities	21
Balance sheet	22
Statement of cash flows	23
Notes to the financial statements	24 - 40

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PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees

K Broadhurst (appointed 12 June 2023)
S Biggs (resigned 26 June 2023)
N Barrow
A Dewhurst
N Stone
A Henderson (resigned 4 October 2023)

Company registered number

04167948

Charity registered number

1088536

Registered office

Hills House
Leeds Road
Nelson
Lancashire
BB9 8EL

Company secretary

C Bennett

CEO

C Bennett

Independent auditors

Smith & Goulding Limited
Chartered Accountants and Statutory Auditors
2 Southport Road
Chorley
Lancashire
PR7 1LB

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Advisers (continued)

Bankers

Unity Trust Bank PLC
Nine Brindleyplace
Birmingham
B1 2HB

Investment Advisor

CCLA
85 Queen Victoria Street
London
EC4V 4ET

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The charity's objectives are specifically restricted to the following:-

To provide public benefits for the inhabitants of the North of England without distinction of sex, or of political, religious or other opinions, by associating the Local Authorities, Voluntary Organisations, and local inhabitants in the following ways:

(i) The prevention and the relief of poverty.
(ii) To promote the education of persons who through their social and economic circumstances are in need and unable to gain employment and in particular to provide or support schemes where such persons may acquire and develop vocational skills which will enhance their employment prospects their physical and emotional health and well-being.
(iii) To provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of those persons in need, hardship or distress.
(iv) To advance education for the public benefit by providing advice and guidance upon questions of unemployment, housing, domestic abuse, safeguarding and social welfare and related topics
(v) To assist persons of limited means in cases of social hardship or economic misfortune upon terms appropriate to their means whether or not members of the society to find appropriate living accommodation and whilst so doing to provide where possible temporary shelter in properties managed by the charity from time to time.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Positive Action in the Community currently manages ten main projects:

- SafeSpace Pendle providing supported accommodation and support for homeless young people aged 16-21yrs
- SafeSpace Rossendale, providing supported accommodation and support for homeless young people aged 16-21yrs
- HAPI (Homelessness Awareness and prevention interventions) which supports young people aged 14-25yrs across Burnley, Pendle and Rossendale to prevent homelessness through early intervention and family support, and also to respond to crisis homelessness in accessing accommodation.
- Be Free formerly known as PDVI which provides a holistic community based support package for victims of domestic abuse, including one to one and group support
- BE Free - SafeHouses which provides shared accommodation in Pendle for victims of Domestic Abuse and their children
- Be Free - The Lookout which supports young people aged 4-18 who are affected by or living with domestic abuse in Pendle

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- BE Free - RAH (Reducing Aggression and Harm) which supports young people aged 4-18 yrs in Pendle who are displaying harmful behaviours towards others, to address these behaviours, develop alternative strategies and improve their mental health and wellbeing.
- Evolve which provides counselling and life skills development programmes to those primarily in receipt of other Positive Action in the Community services as well as our youth work offer.
- Employability which is part of a larger partnership assisting those furthest away from the job market to engage in training, education and employment.
- YMHFA, SafeTalk and ASIST training Co-ordination is a public health contract we hold to co-ordinate the delivery of free training to the children and young people's workforce to support the early intervention approach and increase mental health and wellbeing in Lancashire

The Annual General Meeting, PAC meetings and Strategic Planning Meetings are utilised to allow PAC to look at its aims, objectives and management structure as well as providing appropriate level support to sustainability of the projects as well as looking at development opportunities through evidence of need. PAC has clear and well established financial reporting procedures, with appropriate levels of delegation to support this.

PAC has referred to the information contained within the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning its future activities. In particular, the trustees consider how all their projects activities will contribute to the aims and objectives they have set via their business plans, action plans and risk assessments which are reviewed annually.

The Directors / Trustees would once again like to thank all staff throughout their projects for their hard work and commitment in maintaining and developing high level quality services to some of the most vulnerable people in Pendle, Burnley and Rossendale. Our ability to engage and contribute strategically at a local and national level has resulted in continued success and growth of the charity which has further more enabled to us to develop new innovative projects to meet the needs of our local communities.

PAC and its projects have received funding from:
LCC Supporting People
Housing Benefit
Pendle Borough Council
Children in Need
Lancashire County Council
Lancashire Public Health
Rossendale Borough Council
Police Crime Commissioner
Active Lancashire
Pendle Borough Council
Safenet
Child Action North West
Lottery Funding
Families Health and Wellbeing/ Spring North
Garfield Western
Neighbourly
Community Foundation

Many donations have also been received from individuals and businesses who have donated through sponsored events and individual circumstances.

PUBLIC BENEFIT
The trustees confirm that, in accordance with their duty in section 17(5) of the 2011 Charities Act, they have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.
The remainder of this Annual Report explains the charity's work during the period and how it has been carried

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out for the public benefit.

c. VOLUNTEERS

PAC currently has no volunteers, however we hope to expand our volunteer programme in 2022/23. Volunteers taken on by PAC are to be experienced in working with our client group and support our paid staff to deliver group work, trips and activities and appropriate support.

Achievements and performance

a. REVIEW OF ACTIVITIES

PAC

Our year of 2022-2023 again retained Sue Biggs as our Chair, Neal Stone was nominated and appointed to Vice Chair, Andrew Dewhurst was retained as Treasurer and Claire Bennett as Company Secretary. Nicola Barrow and Andrew Henderson also continued as serving trustees. Sue declared her intention to step down as Chair at the next AGM. As such we employed an external consultant to help us review our governance structure to ensure that we could plan for future recruitment of trustees and consider succession planning. This exercise was a very positive experience and supported the identification of needs within the board and for us to go on to recruit for such roles. We are pleased to say that we subsequently received an application for trusteeship from Karen Broadhurst, and she was successfully appointed. Karen brings with her a wealth of experience within the social care sector, domestic abuse and research and is a professor at Lancaster University.

2022-23 has been an incredibly busy year for PAC, with many challenges, new opportunities and decisions made. Probably the most obvious challenge that we have faced like the rest of the Charity sector is the economic changes and challenges following the pandemic, in particular the impact on the cost of living and recruitment and retention of staff across all of our services. As such we had to make some significant decisions in regards to staff rates of pay to reflect the rising costs of living, balanced against the funding that we receive and potential uplifts to such grants. However, we recognised that staff needed stability and to know that we understood their circumstances, and as such we implemented a charity wide uplift to all staff, along with an agreement to review on an annual basis.

Another big decision made within PAC this year has been in relation to our premises. Over the last few years we have moved into serviced offices for our growing PAC Central team and also our growing Be Free team. However our landlords had made the decision to significantly increase the rent and as such they were no longer a sustainable option for us. As a result we have now secured a 10 yr. lease on a 3 storey building for the same cost. This building has provided us with a significant increase in space, provision and opportunity. With it, it also brings 2 of our teams together in one building and a central home for other projects to also use.

Following the resignation of our Marketing and Fundraising Manager, we took the opportunity to review PAC's need in this area of work. As a result we retained our Marketing apprentice who is due to complete in August 2023 to focus on our digital media provision, and also appoint a Partnership & Community Engagement Officer to focus on increasing awareness of PAC and to increase unrestricted income. Both of these roles have now embedded with the Partnership and Community Engagement Officer making good progress and plans for future fundraising strategies for business and community giving. In line with this we have also delivered on 3 major fundraising events this year. These consisted of Born Survivor in September 22 where 13 participants raised sponsorship for completing a gruelling outdoor assault course, a Charity Fundraising Dinner held at Burnley Football Club, compered by a representative of the business Networking group Pendle Bang, with an auction, raffle and prize games all donated locally, and finally we had a Sponsor a young person at Christmas opportunity, which supported the funding of providing all the young people living in our supported accommodation a nice, comfortable and fun Christmas. All 3 events were successful, and have led to further planning of future events and ideas for 2023-24.

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New and developing projects also continued to the growth of PAC this year, securing further investments for our Evolve projects, including a 3 year contract to deliver detached youth work alongside Children, Families and Wellbeing Service in Pendle and Rossendale, and also additional funding for domestic abuse services. We have also entered into new partnerships to deliver Employment Support. We have been acutely aware of the barriers that our service users across our projects (affected by homelessness, domestic abuse and emotional health and wellbeing) in accessing and sustaining employment. As such we have been seeking opportunities to address the core barriers and improve access for our service users to employment as we know this can be a strong foundation for a sustainable future for them economically and in their personal aspirations and development. As such we are now working in partnership with Active Lancashire on 2 key employment programmes; YES Hub, funded by Nelson Town Deal, and MPT Steps funded by DWP/ESIF. We have 1 fte staff member working within the YES Hub alongside 2 other Active Lancashire employees which is funded until 2026. And we also continued the MPT steps programme with 1fte staff member however due to successes gained early in the programme we received an increase in allocations of targets and funding, and now employ 1.8fte employment support workers with 0.4 fte admin support, this programme is funded until Dec 2023.

Throughout the year, through reporting structures and board meetings we have continued to implement, and monitor progress against our strategic plan. This includes continual monitoring of any emerging risks or threats to this, to ensure that we remain strategically relevant and proactive in maintaining our Charity to deliver public benefit. One significant piece of work that we have recognised for the upcoming year is that the government have now implemented Ofsted standards for supported accommodation for 16&17yr olds who are looked after or care leavers. This means we need to register our supported accommodation by end of Oct 2023 to be able to continue accommodation young people in these categories. As they are new sector standards, these have been developed through public consultation, however we see the challenge of how varied the sector is nationally, and how diverse it needs to remain, whilst working to a very structured and bureaucratic system such as Ofsted. However we also see the significant benefits of improved quality and standards of accommodation and outcomes for young people, implemented nationally that the standards will bring. We will be embracing the standards, alongside our continual improvement strategy for our supported accommodation.

Be Free

Community Provision

A responsive service has continued to be available for both adults and children in Pendle and Rossendale. Support has continued to help service users to improve their level of safety and emotional resilience, empowered them to make informed choices and live independent and fulfilled lives.

The following services were available for adults in Pendle and Rossendale to access;

- Helpline support
- Live chat support
- IDVA support
- One to one support
- Risk management
- Bespoke safety planning
- MARAC representation
- Sanctuary support to secure homes
- Referrals to safe accommodation
- Legal advocacy
- Emotional advocacy
- Support with criminal and civil law
- Support with private and public proceedings
- Access to specialist family support to address the impact of Domestic Abuse on parenting
- Group support – including delivery of the 'Freedom Programme' and 'You and Me Mum' and our own bespoke

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programme
- Regular support reviews to meet emerging needs
- Clear exit pathways to maintain outcomes achieved

The following services were available for children and young people to access;

- Age appropriate initial assessments
- Programmes of one to one support
- Drawing and Talking therapy
- Sibling sessions
- YPVA support; including support to report abuse to the Police, criminal trial support, representation at MARAC
- Advocacy
- Bespoke and age appropriate safety planning
- Regular support reviews to meet emerging needs
- Clear exit pathways to maintain outcomes achieved

We continued to deliver the 'Connect and Respect' healthy relationships programme in Pendle and Rossendale primary schools, secondary schools (including SEND schools and PRU's) and community groups. This was part of a wider partnership offer for all Lancashire schools commissioned by LCC.

We continued to provide support for children and young people displaying aggressive and harmful behaviour towards others. The children and young people supported had been subject to various adverse Childhood Experiences (ACEs) impacting on their feelings and behaviour. Support provided opportunities for children and young people to talk about issues affecting them, including; abuse, parental mental health, parental ill health/ being a young carer, parental absence, parental drug/alcohol dependencies, crime, loss and bereavement.

Feedback from Be Free service users included;

"Thankyou so much for helping me move into a safe place" - adult
"The workshops that were provided were fantastic and the children really enjoyed them whilst learning" - teacher
"You make me happy when you come to see me" – child
"Thankyou for being flexible and working out of normal hours to provide support" - parent

Accommodation Services

We continued to provide 6 units of supported accommodation for women and children escaping Domestic Abuse.

Throughout 2022/223 we provided provision for women with complex needs; reducing the number of non-admissions for these reasons and to ensure support was available for those who needed additional support to maintain their stay in supported accommodation. Support also included transitional support to support women and children resettle into the community following their stay in safe accommodation.

Be Free have continued to be represented at operational and strategic boards in relation to Domestic Abuse.

SafeSpace

SafeSpace has continued to provide access to safe and supported accommodation for young people experiencing homelessness. 33 units of accommodation have been available at our sites in Pendle and Rossendale, accommodating 72 young people over the course of the year.

Support enabled young people to have support tailored to their emerging needs and to help them overcome traumatic life experiences that contributed to them experiencing homelessness.
Young people have been supported to manage their finances effectively, develop independent living skills

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including cooking, cleaning and doing laundry, manage their emotional wellbeing, receive targeted support for mental health, alcohol and substance use and to make plans for their future including participation in training, education and employment.

Outcomes achieved at SafeSpace Rossendale over the course of the year included;
- 42 young people accommodated
- 85% of move on's were positive (i.e. moved into alternative supported accommodation/ returned to family)
- The average length of stay was 232 days
- Occupancy rate was 98.40%

Of those that moved on...
- 100% of young people developed a support network in preparation for independent living
- 88% were able to manage their mental health better
- 96% were supported to maximise their income, manage their finances and live within their budget

Outcome achieved at SafeSpace Pendle over the course of the year included;
- 30 young people accommodated
- 93% of move on's were positive (i.e. moved into alternative supported accommodation/ returned to family)
- The average length of stay was 224 days
- Our occupancy rate was 98.86%

Of those that have moved on...
- 96% of young people developed a support network in preparation for independent living
- 88% were able to manage their mental health better
- 96% were supported to maximise their income, manage their finances and live within their budget

HAPI

HAPI continued to provide a service for young people at risk of homelessness and in need of preventative support. Young people had access to support via phone, in person and online and this was provided on both a planned and unplanned basis. Support from allocated support workers was provided and support was tailored to individual need, which was reviewed regularly to ensure emerging needs were identified and considered and that support was informed by the young person. Drop in sessions were provided throughout the Burnley, Pendle and Rossendale area to ensure we were accessible to all are were attended by 180 young people in total.

Of the young people referred;
- 45 accessed one off advice
- 284 accessed one to one support
- 4 young people accessed mediation
- 200 accessed advocacy support
- 45 accessed support to apply for benefits
- 251 accessed support regarding their existing housing
- 49 accessed support to source emergency accommodation
- 60 required support regarding statutory interventions
- 54 required referrals to other services, resulting in 68 referrals in total
- 20 accessed our emergency fund
- 5 accessed our resettlement fund

In addition to the above targeted work with young people at risk of homelessness, educational workshops were delivered in schools and colleges. 20 awareness workshops were delivered in total across Burnley, Pendle and Rossendale reaching 405 young people.

Feedback included;

"I have managed to get out of the council tax debt I was in which has stopped me becoming homeless and bailiffs coming to my house. I was really worried about that so it is a weight lifted off my shoulders. I have received help with making my own bank account so I don't have to rely on my parents and I can now go

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shopping on my own and make my money last. I think the support was amazing."

Evolve

This year Evolve has become much further established as our 3rd pillar of provision, an allowing us to market and promote our 3 strands of work. Under our evolve strand we now have a number of different services that include;

Waterside Youth Club – securing a variety of donations, grants and also funding from the OPCC we continue to deliver a number of sessions to meet the needs of young people including open you7th club sessions, emotional health and wellbeing groups, Holiday Activities with Food (HAF), Up and active sessions and trips out.

We also secured a commissioned contract to deliver Detached Youth work in Colne and Rawtenstall. This commenced in early 2023 and will run until 2026. This contract is delivered alongside the Children and Families Wellbeing teams in each respective area and fundamentally takes youth work out onto the street and lays the foundations for relationships, opportunities for education and awareness and facilitates signposting to other provision.

Our Counselling offer continues to grow through a variety of funding sources enabling us to work out in the community as well as within our own settings. We have also begun to introduce therapeutic wellbeing sessions as an alternative to counselling which promote wellbeing and resilience but is less personally intrusive – these are being well received and can lead to a great uptake of counselling.

This year we saw our employment support offer grow significantly. Working in partnership with Active Lancashire, we have a full time PAC employee based within the YES Hub to support the deliver, using our expertise in the areas of breaking down barriers to engagement, and also ensuring our wider service users can access this help more easily. In addition to this again in partnership with Active Lancashire we are a partner in the delivery of the MPT Steps programme, and due to our success within Year 1 were allocated additional targets and funding for year 2. We recognises the foundation that employment can provide to those that access all our services, and the sustainability it can offer to continue to recover and grow and lead aspirational and fulfilled lives, and as such we aim to continue to develop and grow this provision further in the coming years.

Public Mental Health Training

PAC are commissioned until March 2025 by Lancashire County Council Public Health to coordinate the delivery of Youth Mental Health First Aid and Suicide Awareness Training to professionals and community groups across the county.

Our role has included PAC managing the logistics regarding the delivery of the training, and working strategically with a very varied map of organisations to increase the children and young people's workforce skills, whilst addressing the golden thread of wellbeing which is mental health and suicide prevention. Our role has included delivery of the training by qualified staff (PAC Staff and independent trainers) as well as the co-ordination and administration which includes; organizing and delivery of resources, venues and equipment and collecting and collating paperwork to ensure courses run smoothly. Our role is also to ensure that the delivery is accessible and engaging of the community that it targets. Demand for the courses is thriving and feedback received is extremely positive from delegates, trainers and the commissioners.

The key objectives that are delivered to all 12 districts across the Lancashire footprint are to –
1 – Improve engagement of individuals, communities and health professionals in public mental heal training.
2 – Reduce stigma, raising awareness, and starting conversations around mental health.
3 – Increasing the number of people who know how to ask for help and support.

Within 2022 – 2023 the commissioned altered slightly and expanded to allow PAC to employ a skilled public mental health trainer to deliver the courses and attend strategic and national meetings to assess relevant training

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needs including liaising with the Lancashire Public Health Collation. This employee started towards the end of the year in March 2023.

Throughout the year 2022 - 2023 we delivered the following –

- 8 x Adult 2 day Mental Health First Aid courses
- 2 x Adult half day Mental Health First Aid courses
- 5 x YMHFA Half Day Awareness courses
- 14 x YMHFA 2 Day courses
- 1 x Safetalk course

The above courses returned, after COVID, to being delivered online and face to face for the first time in nearly 3 years. Overall a total of 302 delegates across Lancashire had been trained from a variety of sectors ranging from education to councils to the third sector.

At the end of each course feedback is obtained from each delegate to allow for the improvement of the courses moving forward, some of the questions include –
The first question is based around knowledge – 'How would you rate your knowledge in the specific course area'. This is rated 1 – 10.
At the start of the course on average throughout the year, delegates have scored this 5.8.
After the course on average this increased to 9.1

The second question is based around confidence – 'How would you rate your confidence in the specific course area'. This is rated 1 – 10.
At the start of the course on average throughout the year, delegates have scored this 5.25.
After the course this increase to 8.98.

Finally, delegates are then asked the likelihood of recommending the courses – again a score out of 10, which averaged throughout the year at 9.8 out of 10.

Please see below some feedback quotes from our courses that have been delivered throughout the year;

'Really useful thank you! Resources are great, I liked having the physical booklet in front of me. No technical issues, the session flowed seamlessly. Great knowledge from the trainers, really enthusiastic!'

'Really glad I took part. I have worked in the area of mental health for many years but this course gave me new information and helped me to feel more prepared for if I come across people in mental health crisis. The supporting information/resources are great!'

'This was an absolutely great course to attend and I am very grateful to have been able to attend it through funding at P.A.C.I think all parents and people involved at any levels with young people should do it. The course was informative, well balanced in terms of home learning and live sessions, and relevant. It gave me a great, high-level view, of mental health issues that young people can experience and it helped me to understand how I can help and make a positive impact in young people's lives. Thank you very much.'

'Very friendly Engaging course and gave opportunities to check in on each participant. Everything within the course was relevant to what we needed to know about and was able to ask further questions if we wished. We never got put down or made to be "foolish" with questions and if we struggled with certain parts that was ok and we had the reassurance and knowledge that we could talk if we needed to.'

'What a course! It has been a wonderful course to attend. I feel I have learnt so much about Mental Health and how to support others within the community. The course was set out well, the sessions were insightful and thought provoking. I felt there was enough information covered within each session and it left you feeling as though with each area you had more skills and knowledge in order to help you when supporting others with mental health challenges. Topics that were difficult were dealt with sensitively and the ethos built within the

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session was incredibly supportive and gave plenty of reminders to care for ourselves and take time if we needed it. We were also encouraged regularly to reflect on what we had learnt and given opportunities to use what knowledge we had gained in a conversation experience. This was helpful to see different approaches and how to better our own practice, as this was difficult especially for me in the beginning. The group was very supportive and a feeling of being able to accept each other as we were. It felt like each one of us were able to take something away from each person as they were from various background and professional roles. Overall, a fantastic course and I am glad to have attended. I definitely feel much more confident to approach the topic of mental health first aid with others and feel I have a good knowledge and skill set on how to do this effectively. Thank you very much for the opportunity to become a MHFA and I look forward to using my newly acquired skills.'

Looking forward into 2023 – 2024, we are going to be;
- Implementing an additional feedback process to see how the delegates use what they have learned from the course in their lives and also to identify more training needs for the Lancashire area.
- Target groups with the ASIST course
- Attend and tap into new strategic boards and networking opportunities in relation to Mental Health across the county.
- Increase the number of courses that are delivered to at least 60 throughout the year.

Wellbeing Education Reform monies

PAC was awarded additional monies alongside the contract to train an additional 12 delegates to become trainers across Lancashire.
Due to the revamp of the train the trainer courses through Mental Health First Aid, this was delayed from 2021. However, this has now been scheduled so that many more workplaces can benefit from having skilled, qualified, Mental Health First Aiders. These delegates will be trained in 2023 – 2024.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Significant consideration has been given in regards to GDPR compliance, and as a result we have an active ongoing action and implementation plan

c. RESERVES POLICY

The Charity maintains a reserves policy in order to promote sustainability and growth. This policy aims to reserve 6 months core running costs alongside funds allocated to running costs, staff training and charity growth. However, we currently hold 3 months and are aiming to get to the 6 months as per best practice.

The trustees have reviewed the restricted funds of the charity and made transfers to designated and unrestricted funds where appropriate. The restricted reserves consist of funds received committed to project delivery.

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During 2022/2023 Trustees designated reserves to a Sinking Fund to replace and maintain the Furniture fixtures, fittings and decoration at Safespace Pendle, Rossendale and Be Free at the end of their lifecycle, in line with contractual obligations required by our Landlord.

Trustees also designated a maximum £48,000 from reserves towards Charity Management, Governance, IT and Staff Training and a further £56,000 towards strategic development. £25,655 was also designated to asist with the development of the EVOLVE waterside development.

In 2022/2023 the remaining unrestricted, unallocated reserves equated to approximately 3 - 4 months core running costs providing sustainability to the Charity at a time when funding sources are changing dramatically and funding contracts are available for shorter time periods.

d. FINANCIAL REVIEW

The Statement of Financial Activities and Balance Sheet set out the financial position of the Charity.

Incoming resources for the year ending 31 March 2023 amounted to £1,633,910. resources expended £1,696,092 producing a deficit of £62,182. This leaves total charitable funds of £728,087.

Structure, governance and management

a. CONSTITUTION

The charity is constituted under a Memorandum of Association dated 26 February 2001 as amended by Special Resolutions dated 15 May 2001 and 2 October 2001 and is a registered charity number 1088536.
The charity was incorporated on 26 February 2001 and commenced trading on that date.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Namely that the process is open to other individuals or organisations who apply to the charity in the form required by the directors; and are approved by the directors.

Throughout the financial year we have received funding to advertise trustee roles through a trustee recruitment agency. This was aimed at individuals with particular skill sets. Applications are then completed and sent in to the Chair and the Charity Manager.
Upon approval, the newly appointed trustee is required to fill out a self-assessment form to identify any training needs. If anything is flagged up, courses are then provided to the individual.

The directors may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the charity to refuse the application.

Trusteeship is not transferable.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Policies adopted for the induction and training of Trustees are:

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- PAC Trustee Induction Pack
- PAC Trustee Role Description
- PAC Trustee Leave of Absence Policy
- PAC Trustee Structure

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

PAC is a charitable company limited by guarantee. Members of the board in their roles as trustees of the charity and as Directors of the company / management committee are responsible for ensuring that the financial and administrative affairs and controls of the organisation are conducted in accordance with legal requirements and best practice.

PAC has appointed a Company Secretary who is responsible for ensuring that the requirements of the Charities Act 2011, Companies Acts 2006 and Trustees Act 2000 and other statutory requirements relating to companies are adhered to.

PAC has appointed a Treasurer who maintains oversight of the finances of the organisation, ensuring that the Board is appropriately informed of the financial situation of the organisation and that statutory requirements are met.

Trustees ensure that arrangements have been made for accounts to be externally independently examined on a yearly basis, and that annual accounts are produced and approved. For those years where the income exceeds the audit threshold, an external audit will be conducted.

The PAC CEO has responsibility for the strategic leadership, direction and management of PAC - Positive Action in the Community and the projects within it. The CEO must work in line with budget and business plans as agreed by the Trustees of PAC. The CEO is also responsible for overseeing the financial sustainability of PAC, for liaison with the project managers, identifying development opportunities, and for preparing reports for the Trustees. The trustees have decided to delegate some of the day to day decision making, in relation to contracts, purchasing of supplies and the control of assets to the CEO.

PAC has appointed a project manager for each project who report to the CEO and have day to day responsibility for the projects within PAC including quality of provision and Health and Safety. The Project managers are responsible for ensuring that financial policy and procedures are followed and that timely information is provided as required to the Head of Business and Finance and CEO.

e. RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Two of the major risks facing PAC include;

1. PAC receives limited unrestricted income and needs to diversify. The COVID-19 pandemic has severely affected the capacity to generate unrestricted funding via the marketing and fundraising strategy. The strategy will continually be reviewed to find innovative alternative routes for funding, and minimise risks for the benefit of PAC and its service users. PAC have invested in a Partnership and Community Engagement Officer in 2022/2023 to help drive this forward.

2. PAC provision of supported accommodation is due out to tender within the next 12-24 months and as

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such there is risks associated to this process due to its competitive nature. Risks will be minimised by ensuring that adequate resource and support is given throughout the process to maximise opportunity for success.

Plans for future periods

a. PLANS FOR THE FUTURE AND FUTURE DEVELOPMENTS

Plans for the future

2022/2023 will inevitably be strongly influenced by the Government direction and management due to recent government changes.

The 2020 – 2025 Strategic Plan for PAC has been agreed and published, and subsequently project based operational plans have been developed for the next 12-24 months which will ensure team involvement and influence.

Future Plans

- To recruit new trustees, and increase diversity and community representation within the board
- To meet all the charity and company requirements
- To remain strategically relevant and actively engage with local and national strategic aims PAC to explore gaps in service and pursue opportunities for development
- To identify potential sources of funding for any development opportunities in line with the approved strategic and operational plans
- To ensure PAC and all its projects are adequately staffed to meet required delivery, and ensure outcomes can be achieved.

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MEMBERS' LIABILITY

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Smith & Goulding Limited, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees, on 21 December 2023 and signed on their behalf by:

DocuSigned by:
F1C509A489B045A...
Andrew Dewhurst

Trustee

21 December 2023

DocuSigned by:
66BA77ED893C409...
Neal Stone

Trustee

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TRUSTEES' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees (who are also directors of Positive Action in the Community for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE COMMUNITY LTD

OPINION

We have audited the financial statements of PAC - Positive Action in the Community LTD (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities incorporating income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material

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inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

DocuSign Envelope ID: E4E4ACDB-1965-4E5C-B273-7A9BEF651880

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE COMMUNITY LTD

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

OTHER MATTERS

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative or potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;

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- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non- compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect that those that arise from error as they may involve deliberate concealment or collusion.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Simon Worswick

Simon Worswick B.A. FCA (Senior Statutory Auditor)
for and on behalf of
Smith & Goulding Limited

Chartered Accountants and Statutory Auditors

2 Southport Road
Chorley
Lancashire
PR7 1LB
Date: 21 December 2023

Simon Worswick B.A. FCA (Senior Statutory Auditor)
for and on behalf of
Smith & Goulding Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
INCOME FROM:					
Donations and legacies	3	**87,796**	**-**	**87,796**	*51,068*
Charitable activities	2	**996,145**	**529,044**	**1,525,189**	*1,344,276*
Other trading activities	4	**10,489**	**-**	**10,489**	*-*
Investments	5	**10,436**	**-**	**10,436**	*269*
Other income		**-**	**-**	**-**	*1,898*
TOTAL INCOME		**1,104,866**	**529,044**	**1,633,910**	*1,397,511*
EXPENDITURE ON:					
Raising funds		**4,836**	**-**	**4,836**	*-*
Charitable activities	6,7,8	**1,161,874**	**529,382**	**1,691,256**	*1,406,515*
TOTAL EXPENDITURE		**1,166,710**	**529,382**	**1,696,092**	*1,406,515*
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES		**(61,844)**	**(338)**	**(62,182)**	*(9,004)*
NET MOVEMENT IN FUNDS		**(61,844)**	**(338)**	**(62,182)**	*(9,004)*
RECONCILIATION OF FUNDS:					
Total funds brought forward		**715,303**	**74,966**	**790,269**	*799,273*
TOTAL FUNDS CARRIED FORWARD		**653,459**	**74,628**	**728,087**	*790,269*

The notes on pages 24 to 40 form part of these financial statements.

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PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)
REGISTERED NUMBER: 04167948

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	12		**9,783**		*13,045*
CURRENT ASSETS					
Debtors	13	**161,510**		*195,218*	
Cash at bank and in hand		**623,370**		*673,161*	
		784,880		*868,379*	
CREDITORS: amounts falling due within one year	14	**(66,576)**		*(91,155)*	
NET CURRENT ASSETS			**718,304**		*777,224*
NET ASSETS			**728,087**		*790,269*
CHARITY FUNDS					
Restricted funds	15		**74,628**		*74,966*
Unrestricted funds	15		**653,459**		*715,303*
TOTAL FUNDS			**728,087**		*790,269*

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

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

The financial statements were approved and authorised for issue by the Trustees on 21 December 2023 and signed on their behalf, by:

DocuSigned by:
F1C509A489B045A...
Andrew Dewhurst
Trustee

DocuSigned by:
66BA774ED893C409...
Neal Stone
Trustee

The notes on pages 24 to 40 form part of these financial statements.

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PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	*2022 £*
Cash flows from operating activities			
Net cash used in operating activities	17	**(49,791)**	*(82,333)*
Change in cash and cash equivalents in the year		**(49,791)**	*(82,333)*
Cash and cash equivalents brought forward		**673,161**	*755,494*
Cash and cash equivalents carried forward	18	**623,370**	*673,161*

The notes on pages 24 to 40 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the - FRS 102 SORP, Charities Act 2011 and the Companies Act 2006

PAC - Positive Action in the Community 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity was incorporated in England and Wales and has a registered office address of Hills House, Leeds Road, Nelson, Lancashire, BB9 8EL.

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1. ACCOUNTING POLICIES (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised. There are currently no assets.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

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

Fixtures and fittings	-	25% Reducing Balance
Computer equipment	-	25% Reducing Balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.12 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:
Depreciation expense
Uncollectable receivables

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2. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Rent and Housing Benefit	**557,681**	*521,140*
LCC - Supporting People	**283,891**	*274,150*
Resident Service Charge	**28,685**	*32,387*
Pendle Borough Council - Domestic Abuse	**16,000**	*16,000*
Big Lottery Fund - Domestic Abuse	**85,861**	*81,450*
OPCC - MOJ Fund	**23,115**	*32,216*
Pendle Borough Council - DA Bill Act	**15,000**	*13,738*
Household Support Fund	**-**	*52,600*
Healthy Relationships/ Safe at Home	**69,895**	*37,951*
Neighbourly	**-**	*1,000*
Government - Kickstart	**-**	*13,726*
LCC - Infection, Prevention, Control	**-**	*30,316*
Garfield Western	**-**	*6,000*
Active Lancashire - Yes Hub	**4,000**	*7,500*
Arnold Clark	**-**	*1,000*
Pendle Borough Council - Youth Forum	**3,000**	*3,000*
Pendle Borough Council -Back on Track	**-**	*19,500*
EVOLVE - CANW	**37,610**	*67,021*
CIN - YIF	**-**	*9,430*
HAF Delivery / Co-Ordination	**12,899**	*4,449*
Pause 4 Thought	**-**	*3,400*
Lookout - Children In Need	**45,573**	*48,602*
RAH - Children In Need	**10,375**	*9,875*
LCC - Public Mental Health	**46,808**	*22,000*
LCC - Train the Trainer	**-**	*1,035*
Other/ Sundry small grants	**2,483**	*780*
MHCLG	**76,155**	*34,010*
LCC - Wellbeing Education Reform Grant	**50,000**	-
Active Lancashire - MPT Steps	**40,326**	-
Rossendale Borough Council - DA Bill Act	**25,714**	-
Active Lancashire - MPT Wellbeing Activities	**2,846**	-
OPCC - Waterside	**9,988**	-
LCC - Detached Youth Work	**6,993**	-
Big Lottery Fund - HAPI	**61,900**	-
Spring North - Health	**8,391**	-
	1,525,189	*1,344,276*

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3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Donations	**46,342**	**-**	**46,342**	*16,113*
Student Placement Fees	**1,600**	**-**	**1,600**	*-*
Managing Agent Rebate	**39,854**	**-**	**39,854**	*34,955*
Total donations and legacies	**87,796**	**-**	**87,796**	*51,068*
Total 2022	*51,068*	*-*	*51,068*	

4. FUNDRAISING INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Fundraising	**10,489**	**-**	**10,489**	*-*

5. INVESTMENT INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Bank interest receivable	**10,436**	**-**	**10,436**	*269*
Total 2022	*269*	*-*	*269*	

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6. DIRECT COSTS

	PAC £	Total 2023 £	*Total 2022 £*
Rent and water rates	**291,451**	**291,451**	*250,953*
Light, heat and power	**85,331**	**85,331**	*66,567*
Insurance	**7,847**	**7,847**	*6,585*
Repairs and maintenance	**12,901**	**12,901**	*27,585*
Fixtures and furnishings	**28,710**	**28,710**	*11,098*
Telephone and IT costs	**58,935**	**58,935**	*47,300*
Beneficiary costs	**91,241**	**91,241**	*20,814*
Staff training	**14,585**	**14,585**	*10,701*
Travel and subsistence	**7,728**	**7,728**	*7,511*
Recruitment costs	**-**	**-**	*187*
Promotional expenses	**5,587**	**5,587**	*7,646*
Bank charges	**3,065**	**3,065**	*1,834*
General expenses	**18,914**	**18,914**	*13,591*
Office and sundry expenses	**13,566**	**13,566**	*12,031*
Event costs	**-**	**-**	*2,000*
Wages and salaries	**821,089**	**821,089**	*715,374*
National insurance	**57,226**	**57,226**	*46,644*
Pension cost	**25,365**	**25,365**	*14,876*
	1,543,541	**1,543,541**	*1,263,297*
Total 2022	*1,263,297*	*1,263,297*	

7. SUPPORT COSTS

	PAC £	Total 2023 £	*Total 2022 £*
Legal and professional fees	**16,723**	**16,723**	*27,803*
Wages and salaries	**111,967**	**111,967**	*97,551*
National insurance	**7,804**	**7,804**	*6,361*
Pension cost	**3,459**	**3,459**	*2,029*
	139,953	**139,953**	*133,744*
Total 2022	*133,744*	*133,744*	

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7. SUPPORT COSTS (continued)

During the year ended 31 March 2023, the charity incurred the following Governance costs:

8. GOVERNANCE COSTS

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Accountancy fees	-	-	-	*379*
Auditors' remuneration	**4,500**	-	**4,500**	*4,200*
Depreciation - tangible fixed assets	**3,262**	-	**3,262**	*4,895*
	7,762	-	**7,762**	*9,474*

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023 £	*2022 £*
Depreciation of tangible fixed assets:		
- owned by the charity	**3,262**	*4,894*
Auditors' remuneration - audit	**4,500**	*4,200*

During the year, no Trustees received any remuneration (2022 - £NIL).
During the year, no Trustees received any benefits in kind (2022 - £NIL).

10. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £4,500 (2022 - £4,500). - -

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11. STAFF COSTS

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	**933,056**	*812,925*
Social security costs	**65,030**	*53,005*
Other pension costs	**28,824**	*16,905*
	1,026,910	*882,835*

The average number of persons employed by the charity during the year was as follows:

	2023	2022
	No.	No.
Charitable activities	**62**	*60*

Average headcount expressed as a full time equivalent:

	2023	2022
	No.	No.
Charitable activities	**43**	*39*

The number of higher paid employees was:

	2023	2022
	No.	No.
In the band £60,001 - £70,000	**1**	*0*

The key management at PAC includes on average 3 employees which together for the year ending 31st March 2023 have total remuneration amounting to £153,297 (2022 - 4 employees - £159,432)

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12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	**7,342**	**22,834**	**30,176**
Depreciation			
At 1 April 2022	**3,919**	**13,212**	**17,131**
Charge for the year	**857**	**2,405**	**3,262**
At 31 March 2023	**4,776**	**15,617**	**20,393**
Net book value			
At 31 March 2023	**2,566**	**7,217**	**9,783**
At 31 March 2022	*3,423*	*9,622*	*13,045*

13. DEBTORS

	2023 £	*2022 £*
Trade debtors	**20,719**	*76,977*
Other debtors	**8,461**	*54,960*
Prepayments	**10,165**	*10,099*
Accrued income	**122,165**	*53,182*
	161,510	*195,218*

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14. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	**33,230**	-
Other taxation and social security (see below)	**28,846**	-
Pension costs	**-**	*3,627*
Accruals and deferred income	**4,500**	*87,528*
	66,576	*91,155*

Other taxation and social security

	2023	2022
	£	£
PAYE/NI control	**28,846**	-

	£
Deferred income	
Deferred income at 1 April 2022	**50,000**
Resources deferred during the year	**-**
Amounts released from previous years	**(50,000)**
Deferred income at 31 March 2023	**-**

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15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds					
Designated Funds - SSP Sinking Fund	198,389	10,000	(33,283)	-	175,106
SSR Sinking Fund	40,173	10,000	(16,204)	-	33,969
Charity Management, Governance, IT and training	48,000	-	(42,165)	42,165	48,000
Be Free Sinking Fund	14,898	4,500	(6,237)	-	13,161
Strategical Development	50,000	-	(49,875)	39,875	40,000
Waterside Development	-	-	(13,892)	25,655	11,763
	351,460	24,500	(161,656)	107,695	321,999
General funds					
General Funds	363,843	1,080,366	(1,005,054)	(107,695)	331,460
Total Unrestricted funds	715,303	1,104,866	(1,166,710)	-	653,459
Restricted funds					
LCC - WER	-	50,000	(50,000)	-	-
MPT wellbeing activities	-	2,846	(2,846)	-	-
Lookout - Children in Need	9,120	45,573	(46,832)	-	7,861
OPCC - Waterside	-	9,998	(4,325)	-	5,673
M&S Grant	-	1,000	(1,000)	-	-
Youth Mental Health First Aid	3,485	52,000	(35,945)	-	19,540
Big Lottery Fund - HAPI	-	61,900	(55,224)	-	6,676
MPT Steps	-	40,326	(40,326)	-	-
RAH - Children In Need	1,563	10,375	(7,685)	-	4,253
MHCLG	4,416	76,155	(69,966)	-	10,605
Big Lottery Fund - Be Free	5,569	85,861	(76,842)	-	14,588
Neighbourly	480	-	(480)	-	-
LCC - IPC Fund	3,486	-	(3,486)	-	-
OPCC - MOJ Fund	365	23,115	(22,899)	-	581
Household Support Fund	40,320	-	(40,320)	-	-
Healthy Relationships/ Safe at home	4,810	69,895	(69,854)	-	4,851
YIF Fund	352	-	(352)	-	-
Arnold Clark	1,000	-	(1,000)	-	-
	74,966	529,044	(529,382)	-	74,628
Total of funds	790,269	1,633,910	(1,696,092)	-	728,087

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15. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2022* £
Designated funds					
Designated Funds - SSP Sinking Fund	*198,668*	*13,500*	*(13,779)*	-	*198,389*
SSR Sinking Fund	*35,495*	*11,250*	*(6,572)*	-	*40,173*
Charity Management, Governance, IT and training	*48,000*	-	*(37,285)*	*37,285*	*48,000*
PDVI Sinking Fund	*15,049*	*5,500*	*(5,651)*	-	*14,898*
Strategical Development	*56,000*	-	*(41,222)*	*35,222*	*50,000*
	353,212	*30,250*	*(104,509)*	*72,507*	*351,460*
General Funds	*385,249*	*1,008,940*	*(957,839)*	*(72,507)*	*363,843*
Restricted funds					
Lookout - Children in Need	*14,574*	*45,574*	*(51,028)*	-	*9,120*
Youth Mental Health First Aid	*1,005*	*22,000*	*(19,520)*	-	*3,485*
RAH - Children In Need	*885*	*9,430*	*(8,752)*	-	*1,563*
MHCLG	*12,564*	*34,010*	*(42,158)*	-	*4,416*
Big Lottery Fund	*11,714*	*81,450*	*(87,595)*	-	*5,569*
Children's and Family Health and Well Being Service	*1,621*	-	*(1,621)*	-	-
Neighbourly	*4,000*	-	*(3,520)*	-	*480*
LCC - IPC Fund	*14,449*	*30,316*	*(41,279)*	-	*3,486*
Kickstart	-	*10,510*	*(10,510)*	-	-
OPCC - MOJ Fund	-	*32,216*	*(31,851)*	-	*365*
Household Support Fund	-	*52,600*	*(12,280)*	-	*40,320*
Healthy Relationships/ Safe at home	-	*29,341*	*(24,531)*	-	*4,810*
YIF Fund	-	*9,874*	*(9,522)*	-	*352*
Arnold Clark	-	*1,000*	-	-	*1,000*
	60,812	*358,321*	*(344,167)*	-	*74,966*
Total of funds	*799,273*	*1,397,511*	*(1,406,515)*	-	*790,269*

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SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	**351,460**	**24,500**	**(161,656)**	**107,695**	**321,999**
General funds	**363,843**	**1,080,366**	**(1,005,054)**	**(107,695)**	**331,460**
	715,303	**1,104,866**	**(1,166,710)**	**-**	**653,459**
Restricted funds	**74,966**	**529,044**	**(529,382)**	**-**	**74,628**
	790,269	**1,633,910**	**(1,696,092)**	**-**	**728,087**

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2022 £*
Designated funds	*353,212*	*30,250*	*(104,509)*	*72,507*	*351,460*
General funds	*385,249*	*1,008,940*	*(957,839)*	*(72,507)*	*363,843*
	738,461	*1,039,190*	*(1,062,348)*	-	*715,303*
Restricted funds	*60,812*	*358,321*	*(344,167)*	-	*74,966*
	799,273	*1,397,511*	*(1,406,515)*	-	*790,269*

DESIGNATED FUNDS

SSP Sinking Fund – Maintenance of furniture and fittings/ other repairs at Hills House
SSR Sinking Fund – Maintenance of furniture and fittings/ other repairs at 1 Queen St.
Charity management, Governance, IT and Training – to cover overhead and staff training costs which cannot be met though project funding, to fund investments needed to promote sustainability.
Be Free Sinking Fund - Maintenance of furniture and fittings/ other repairs at the SafeHouses.
Strategical Development - To support the strategic development, marketing, rebranding, project sustainability and business planning review of the charity to maximise new opportunities that will support the sustainability of services.
Waterside Development - To support the development of the Waterside project.

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RESTRICTED FUNDS

Lookout –Children in Need – Charitable activity funded by BBC Children in Need for young victims of Domestic Abuse.
LCC - WER - This fund to enhance workforce development in mental health across Lancashire. Up to 12 people to be trained in Youth Mental Health First Aid.
MPT - Wellbeing Activities - Monies specifically for trips and activities for those young people on the employment project.
Youth Mental Health First Aid – Charitable activity funded and resulting from a contract with LCC Public Health to coordinate and deliver training.
RAH - Children In Need - Small grants to pilot support to young people presenting with harmful behaviours towards others.
MHCLG - Complex need worker and Play worker to assist the PDVI accommodation services.
Big Lottery Fund - Be Free - This fund granted by the Big Lottery is for 5 years to support the PDVI Outreach project.
Big Lottery Fund - HAPI - This fund granted by the Big Lottery is for 3 years to support early interventions to reduce the risk of homelessness amongst young people up to the age of 25.
Children and Families Well Being Service - This fund was awarded to support the start up of youth work at a youth centre in Colne.
Neighbourly - Two funds were received £400 for support to beneficiaries for isolation throughout COVID and £4,000 for outside areas to be enhanced at the supported accommodation sites for the service users.
Hapi - Lottery - This was to fund a full time worker to provide prevention and awareness interventions for youth homelessness across Burnley, Pendle and Rossendale.
LCC - IPC - An infection, prevention and control fund offered by the council to provide supported accommodation with monies for COVID equipment/ cleaning/ staffing costs
Kickstart - This funding was received to pay for salaries to assist those between the ages of 16 - 21 to get back into employment by gaining work experience.
OPCC - MOJ - This was a fund to increase staffing to assist the domestic abuse helpline and live chat due to the increased demand as well as counselling sessions for beneficiaries.
OPCC - Waterside - This funding is for various youth groups to be run from our Waterside building to reach young people in the area.
M&S Grant - Grant received from Marks and Spencers for counselling/ other evolve project work.
Household Support Fund - This funding was received to support those women and their families fleeing domestic abuse. This fund provided help with bills/ white goods and furniture and fittings.
Healthy Relationships/ Safe at home - This was funding received to go into schools to support with Domestic Abuse and to help those fleeing domestic abuse to find suitable housing.
Youth Investment Fund (YIF) - This was a fund provided to the youth club for new equipment and furniture to benefit the residents in the local community.
Arnold Clark - This grant was received to support our counselling service and to equip a room to provide counselling support.

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16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	**9,783**	**-**	**9,783**
Current assets	**710,252**	**74,628**	**784,880**
Creditors due within one year	**(66,576)**	**-**	**(66,576)**
	653,459	**74,628**	**728,087**

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 £	*Restricted funds 2022 £*	*Total funds 2022 £*
Tangible fixed assets	*13,045*	*-*	*13,045*
Current assets	*793,413*	*74,966*	*868,379*
Creditors due within one year	*(91,155)*	*-*	*(91,155)*
	715,303	*74,966*	*790,269*

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	*2022 £*
Net expenditure for the year (as per Statement of Financial Activities)	**(62,182)**	*(9,004)*
Adjustment for:		
Depreciation charges	**3,262**	*4,894*
Decrease/(increase) in debtors	**33,708**	*(55,296)*
Decrease in creditors	**(24,579)**	*(22,927)*
Net cash used in operating activities	**(49,791)**	*(82,333)*

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	*2022 £*
Cash in hand	**623,370**	*673,161*
Total	**623,370**	*673,161*

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19. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.

20. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end.

21. CONTROLLING PARTY

The trustees named in the administrative section of the accounts ultimately control the company.

PAC ·POSITIVE ACTION IN THE COMMUNITY

England & Wales - Charity number 1088536

Accounts

Registered number: 04167948
Charity number: 1088536

PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1 - 2
Trustees' report	3 - 14
Trustees' responsibilities statement	15
Independent auditors' report	16 - 18
Statement of financial activities	19
Balance sheet	20
Statement of cash flows	21
Notes to the financial statements	22 - 41

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees

S Biggs
N Barrow
A Dewhurst
N Stone
A Henderson

Company registered number

04167948

Charity registered number

1088536

Registered office

Hills House
Leeds Road
Nelson
Lancashire
BB9 8EL

Company secretary

C Bennett

Manager

C Bennett

Independent auditors

Smith & Goulding Limited
Chartered Accountants and Statutory Auditors
2 Southport Road
Chorley
Lancashire
PR7 1LB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Advisers (continued)

Bankers

Unity Trust Bank PLC
Nine Brindleyplace
Birmingham
B1 2HB

Investment Advisor

CCLA
85 Queen Victoria Street
London
EC4V 4ET

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2021 to 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The charity's objectives are specifically restricted to the following:-

To provide public benefits for the inhabitants of the North of England without distinction of sex, or of political, religious or other opinions, by associating the Local Authorities, Voluntary Organisations, and local inhabitants in the following ways:

(i) The prevention and the relief of poverty.
(ii) To promote the education of persons who through their social and economic circumstances are in need and unable to gain employment and in particular to provide or support schemes where such persons may acquire and develop vocational skills which will enhance their employment prospects their physical and emotional health and well-being.
(iii) To provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of those persons in need, hardship or distress.
(iv) To advance education for the public benefit by providing advice and guidance upon questions of unemployment, housing, domestic abuse, safeguarding and social welfare and related topics
(v) To assist persons of limited means in cases of social hardship or economic misfortune upon terms appropriate to their means whether or not members of the society to find appropriate living accommodation and whilst so doing to provide where possible temporary shelter in properties managed by the charity from time to time.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Positive Action in the Community currently manages ten projects:

- SafeSpace Pendle providing supported accommodation and support for homeless young people aged 16-21yrs
- SafeSpace Rossendale, providing supported accommodation and support for homeless young people aged 16-21yrs
- HAPI (Homelessness Awareness and prevention interventions) which supports young people aged 14-25yrs across Burnley, Pendle and Rossendale to prevent homelessness through early intervention and family support, and also to respond to crisis homelessness in accessing accommodation.
- Be Free formerly known as PDVI which provides a holistic community based support package for victims of domestic abuse, including one to one and group support
- BE Free - SafeHouses which provides shared accommodation in Pendle for victims of Domestic Abuse and their children
- Be Free - The Lookout which supports young people aged 4-18 who are affected by or living with domestic abuse in Pendle

- BE Free - RAH (Reducing Aggression and Harm) which supports young people aged 4-18 yrs in Pendle who are displaying harmful behaviours towards others, to address these behaviours, develop alternative strategies and improve their mental health and wellbeing.
- Evolve which provides counselling and life skills development programmes to those primarily in receipt of other Positive Action in the Community services as well as our youth work offer.
- Employability which is part of a larger partnership assisting those furthest away from the job market to engage in training, education and employment.
- YMHFA, SafeTalk and ASIST training Co-ordination is a public health contract we hold to co-ordinate the delivery of free training to the children and young people's workforce to support the early intervention approach and increase mental health and wellbeing in Lancashire

The Annual General Meeting, PAC meetings and Strategic Planning Meetings are utilised to allow PAC to look at its aims, objectives and management structure as well as providing appropriate level support to sustainability of the projects as well as looking at development opportunities through evidence of need. PAC has clear and well established financial reporting procedures, with appropriate levels of delegation to support this.

PAC has referred to the information contained within the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning its future activities. In particular, the trustees consider how all their projects activities will contribute to the aims and objectives they have set via their business plans, action plans and risk assessments which are reviewed annually.

The Directors / Trustees would once again like to thank all staff throughout their projects for their hard work and commitment in maintaining and developing high level quality services to some of the most vulnerable people in Pendle, Burnley and Rossendale. Our ability to engage and contribute strategically at a local and national level has resulted in continued success and growth of the charity which has further more enabled to us to develop new innovative projects to meet the needs of our local communities.

PAC and its projects have received funding from:
LCC Supporting People
Housing Benefit
Pendle Borough Council
Children in Need
Lancashire County Council
Lancashire Public Health
Rossendale Borough Council
Police Crime Commissioner
Lloyds Bank Foundation
Lancashire Mind
Child Action North West
Lottery Funding
Families Health and Wellbeing/ Spring North
Garfield Western
Neighbourly
Community Foundation

Many donations have also been received from individuals and businesses who have donated through sponsored events and individual circumstances.

PUBLIC BENEFIT
The trustees confirm that, in accordance with their duty in section 17(5) of the 2011 Charities Act, they have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.
The remainder of this Annual Report explains the charity's work during the period and how it has been carried out for the public benefit.

c. VOLUNTEERS

PAC currently has no volunteers, however we hope to expand our volunteer programme in 2022/23. Volunteers taken on by PAC are to be experienced in working with our client group and support our paid staff to deliver group work, trips and activities and appropriate support.

Achievements and performance

a. REVIEW OF ACTIVITIES

PAC

2021/22 saw Sue Biggs continue in the role of Chair of Trustees, supported by Nicola Barrow as Vice Chair, and Andrew Dewhurst continuing as Treasurer, and Neal Stone and Andrew Henderson as continued serving trustees. Whilst Sue has been a trustee of PAC for over 10 years, and Chair since 2019, the board unanimously and confidently re-elected her into the position of Chair, due to her experience and ongoing commitment to PAC. However, this was also supported with an agreement from Sue and the board in regards to looking at future plans for recruitment of new trustees and succession planning for key roles.

2021 and into 2022, saw us continue to respond to and begin the journey of recovery from the pandemic. We continued to maintain all our services (with the exception of the Youth Club), adapting and flexing to ensure that they were delivered in the safest way possible reducing risk to staff and services users. In August 2021 we reopened our doors to the youth club, and was met with huge demand of young people hungry to socialise, and have a safe place to be. Demand grew quickly, and as a result we increased provision to 2 nights of youth club. What this demand also showed us was a change in presenting behaviour and need from young people. It was clear that the pandemic had had a devastating impact on young people's social skills, some not now knowing how to behave and interact with one another, others having masses of energy and again not knowing how to discharge this appropriately and some who had become incredibly withdrawn and unsure how to socialise. As such we built into our ongoing strategy to develop a sustainable third pillar within our Charity called Evolve. This will see the development of further services and provision to meet the needs that are now present and emerging during the recovery from the pandemic and into post pandemic times. This third strand will complement our long standing current two pillars of services of Homelessness and Domestic Abuse. The pillar of Evolve will focus on Early Intervention, and prevention of poor mental health, by developing provision and activity to promote positive emotional health and wellbeing. This will be delivered through universal services through to targeted support and will act as a pathway for step up and step down to our other provision, ensuring sustainable pathways of support are available, with the goal of individual independence and the ability to live their lives safely and fulfilled.

The journey of recovery from the pandemic has thankfully also brought the return of funders, and the reduction in focus on 'emergency funding superseding strategic and programme funding. Therefore we have continued to make applications to sustain our current services as well as pursuing new funding for our Evolve provision. Overall to date, our success rate has been incredibly positive, securing 71% of applications made. In addition, planning has recently recommenced to develop our aim to increase our unrestricted income, to allow us to develop further services this will focus on public fundraising events and collaboration with local businesses and networks.

Another new step for PAC this year, which was part of the recovery from the pandemic, was engaging with the government Kickstart initiative. We decided to engage with the scheme for a number of reasons; it sat well within our ethos of giving opportunities to our local community to improve their lives, we recognised that we needed greater capacity within our central team, and importantly it was about creating a new workforce opportunity. Therefore we took on 3 Kickstart placements in the areas of; Admin support, Marketing and Finance Admin Support. We are pleased to report that following the 6 month funded placement, 1 young person took the next step of her career and joined the Police, and the 2 remaining placements we retained and they are progressing

very with us as Apprenticeships.

We have continued to implement, and monitor progress against our strategic plan and continue to monitor any emerging risks or threats to this to ensure that we remain strategically relevant and proactive in maintaining our Charity to deliver public benefit. One significant issue that has been identified, is also one that is emerging nationally and appears to be having an acute impact on the Charity Sector and this is the cost of living impact on recruitment and retention. Following the pandemic, and with the current changes in economy and fuel costs, people are now faced with unprecedented financial situations. Along with this the number of jobs available has significantly increased and therefore there is a very fluid job market with people changing direction in career for personal reasons as well as financial. We envisage that this will be a continuing issue for our sector due to how charities are funded, and too often there is simply no capacity to increase salaries to compete with the private sector. This is an area that we will continue to monitor into 2022/23.

Be Free

In December 2021 we rebranded our Domestic Abuse services. The rationale behind this were multiple and included a primary fact that we had expanded our delivery to Rossendale and we didn't want the word 'Pendle' in PDVI to create any barriers to engagement for those in Rossendale. Additionally the number of services we had in relation to domestic abuse had grown and had the potential for being confusion to service users in regards to which service they wanted to access therefore we brought PDVI, The Lookout and RAH under one name and brand. Following consultation with our staff, service users and stakeholders, the name 'Be Free' was chosen. The name 'Be Free' aims to be relatable to all of our service users irrespective of their experiences and levels of abuse they have been subject to, empowering people to Be Free from abuse, harm, manipulation, upset, distress, control, fear, isolation, violence, harassment, stalking, violation etc.

A butterfly was chosen to form part of our new branding. Butterflies represent personal transformation, change, hope, endurance and courage – it was felt that the symbolic meaning represented our service values.

Further information on our rebrand can be found on our microsite, https://befree.buzz/

Community provision

A responsive service has continued to be available for both adults and children in Pendle.
We have been successful in a number of grants to enhance our service offer within Pendle but to also expand our service provision into Rossendale, enabling us to meet locals gap in service provision and support the local authority and district councils in meeting their statutory duty under the Domestic Abuse Act 2021.

COVID-19 had a devastating impact on the safety, wellbeing and recovery needs of victims of Domestic Abuse. This has continued to feed into support and safety planning as well as recovery pathways.

Support has continued to help service users to improve their level of safety and emotional resilience, empowered them to make informed choices and live independent and fulfilled lives.

The following services were available for adults in Pendle and Rossendale to access;

- Helpline support
- Live chat support
- One to one support
- Risk management
- Bespoke safety planning
- MARAC representation
- Sanctuary support to secure homes
- Referrals to safe accommodation
- Legal advocacy

- Emotional advocacy
- Support with criminal and civil law
- Support with private and public proceedings
- Access to specialist family support to address the impact of Domestic Abuse on parenting
- Group support – including delivery of the 'Freedom Programme' and 'You and Me Mum' and our own bespoke programme
- Regular support reviews to meet emerging needs
- Clear exit pathways to maintain outcomes achieved

The following services were available for children and young people to access;
- Age appropriate initial assessments
- Programmes of one to one support
- Drawing and Talking therapy
- Sibling sessions
- YPVA support; including support to report abuse to the Police, criminal trial support, representation at MARAC
- Advocacy
- Bespoke and age appropriate safety planning
- Regular support reviews to meet emerging needs
- Clear exit pathways to maintain outcomes achieved

Feedback from children and young people have included;

"Thankyou so much for helping me to move to a safe place".
"You make me happy when you come to see me".
"They listen to me and let my Mum know how I am feeling, now I don't have to go to my Dad's house anymore".

We have also delivered a 'Connect and Respect' healthy relationship programme in Pendle and Rossendale secondary schools, including SEND schools and PRU's – this is part of a wider partnership offer for all Lancashire secondary schools commissioned through Home Office and LCC funding.

Feedback from young people who have accessed these workshops have included;

"Can we do the consent session again?"
"That video was very powerful!"
"I have enjoyed having free speech and being able to talk about things we can't with teachers."
"This was actually FUN!!"
"Are you coming back after half term?"
"Yes, I feel confident that I can spot an unhealthy relationship".
"I did not know that marital rape was a thing!!"

We continued to provide support for children and young people displaying aggressive and harmful behaviour towards others. The children and young people supported had been subject to various adverse Childhood Experiences (ACEs) impacting on their feelings and behaviour. Support provided opportunities for children and young people to talk about issues affecting them, including; abuse, parental mental health, parental ill health/ being a young carer, parental absence, parental drug/alcohol dependencies, crime, loss and bereavement.
Feedback has included;

"You have really helped me, I don't get as angry anymore."
"You have helped me to understand my anger and stop it from growing."
"I have started to go to my bedroom to remove myself when things happen that I know I will get angry about if I stay."

Accommodation Services

We continued to provide 6 units of supported accommodation for women and children escaping Domestic Abuse.

Throughout 2021/2022 we provided provision for women with complex needs; reducing the number of non-admissions for these reasons and to ensure support was available for those who needed additional support to maintain their stay in supported accommodation.

Be Free have continued to be represented at operational and strategic boards in relation to Domestic Abuse. Be Free also fed into national consultation from the Home Office, Domestic Abuse Commissioners Office, MHCLG, Women's Aid and Standing Together.

Evolve

Evolve is a growing service strand within PAC; aiming to support adults, young people and children in East Lancashire to improve emotional health and wellbeing, and to provide support at the earliest opportunity to grow resilience to prevent mental health issues.

Counselling support continued to be available for PAC service users through funding secured from a number of grants and the utilisation of donations. This has enabled people affected by Domestic Abuse, homelessness and mental health to receive the support they need to put strategies in place to improve their resilience and emotional wellbeing. In turn, this contributed to their recovery and ensured outcomes were maintained. We also continued to be part of an Emotional Health and Wellbeing Partnership, led by Child Action North West. This enabled us to deliver early intervention counselling services to children and young people aged 5-18 throughout East Lancashire.

Our community hub, Waterside, opened its doors following COVID-19 restrictions to provide youth club provision for local young people. Youth club provision has been in high demand and was well attended, resulting in us increasing the delivery of sessions to 2 evenings a week. Whilst universal offers of support have been available through this provision, targeted work has been identified particularly around the prevention of anti-social behaviour and food poverty, this is feeding in to future plans and development opportunities.

Detached youth work has also been delivered since February 2022 to provide targeted youth support within hotspots of Colne. This model was developed by ourselves with the Pendle Youth Forum in response to anti-social behaviour has been delivered in tandem with a new Youth Charity who provide access to youth activities to those living in Colne.

HAPI

HAPI continued to provide a service for young people at risk of homelessness and in needs of preventative support. Demand has continued across Pendle, Burnley and Rossendale and young people have continued to receive timely support to prevent homelessness occurring by securing them safe accommodation, or providing support for them to remain in their current home. Additional support that we have provided has included; referrals for new accommodation, referrals for mental health support, support to access benefits / maximise their income, access to food banks, support for their education or employment status, and emotional containment. Due to the demand for this service this year we have invested time to create a sustainable pathway for the service, to ensure it can continue to meet the need. As such we have been successful in securing a 3 year grant from The National Lottery which will commence May 2022. This funding will ensure that we have 2 full time workers across Pendle, Burnley and Rossendale, working directly with young people and families, as well as raising awareness in schools, colleges and the community to ensure we have the earliest opportunities for intervention and prevention of homelessness.

SafeSpace

SafeSpace has continued to provide access to safe and supported accommodation for young people experiencing homelessness. 33 units of accommodation have been available at our sites in Pendle and Rossendale, accommodating 87 young people over the course of the year, which is an increase on last year.

Support enabled young people to have support tailored to their emerging needs and to help them overcome traumatic life experiences that contributed to them experiencing homelessness.
Young people have been supported to manage their finances effectively, develop independent living skills including cooking, cleaning and doing laundry, manage their emotional wellbeing, receive targeted support for mental health, alcohol and substance use and to make plans for their future including participation in training, education and employment.

Outcomes achieved at SafeSpace Rossendale over the course of the year included;
- 33 young people accommodated
- 19 young people moved on, out of these move ons 89% were positive (i.e. moved into alternative supported accommodation/ returned to family)
- The average length of stay was 269 days
- Occupancy rate was 99.15%

  Of those that moved on...
- 94% of young people developed a support network in preparation for independent living
- Of those that needed support in training/ education, 90% engaged
- 100% were supported to maximise their income, manage their finances and live within their budget

Outcome achieved at SafeSpace Pendle over the course of the year included;
- 54 young people accommodated
- 35 young people moved on, out of these move ons 89% were positive (i.e. moved into alternative supported accommodation/ returned to family)
- The average length of stay was 198 days
- Our occupancy rate was 99.05%

  Of those that have moved on...
- 97% of young people developed a support network in preparation for independent living
- Of those that needed support in training/ education, 86% engaged
- 94% were supported to maximise their income, manage their finances and live within their budget

YMHFA, ASIST, Safe Talk Training Co-ordination

PAC are commissioned until March 2022 (with an extension) by Lancashire County Council Public Health to coordinate the delivery of Youth Mental Health First Aid and Suicide Awareness Training to professionals and community groups across the county.

Our role has included PAC managing the logistics regarding the delivery of the training, and working strategically with a very varied map of organisations to increase the children and young people's workforce skills, whilst addressing the golden thread of wellbeing which is mental health and suicide prevention. Our role has included delivery of the training by qualified staff (PAC Staff and independent trainers) as well as the co-ordination and administration which includes; organizing and delivery of resources, venues and equipment and collecting and collating paperwork to ensure courses run smoothly. Our role is also to ensure that the delivery is accessible and engaging of the community that it targets. As a result, the majority of the venues sourced by utilizing our local links were free of charge and in return, they received five host places on the course. Demand for the courses is thriving and feedback received is extremely positive from delegates, trainers and the commissioners.

Due to the continuation of the COVID-19 pandemic, we had to postpone our training courses being delivered

face to face. We took this opportunity to explore other options of delivering our courses which led to our online delivery of the Youth Mental Health First Aid courses from September 2020. Unfortunately the governing body for the ASIST and Safetalk didn't allow their courses to be delivered online, therefore these had to be postponed until further notice.

Throughout the year 2021 – 2022 we delivered the following –

- 3 x YMHFA Half Day Awareness Courses
- 18 x YMHFA 2 Day Courses
- Overall a total of 216 delegates across Lancashire had been trained from a variety of sectors ranging from education to councils to the third sector.

Moving forward into 2022 – 2023, PAC have been recommissioned to deliver the Public Mental Health Training across Lancashire by Lancashire County Council. This will expand the current training offer to include Adult Mental Health First Aid, as well as, get back to face to face delivery of all courses inclusive of Safetalk and ASIST.

Please see below some feedback quotes from our online courses that have been delivered throughout the year;

YMHFA –

"'Both the trainer and support worker were fab. An absolute credit to the organisation and I can't express my gratitude enough. I have completed multitude of courses over the years and generally find the content is same over and over and come away with nothing or it is all facts and figures being thrown at you. So was surprising, refreshing and enjoyable to take part in this which offered knowledge, information, group work, individual tasks and ability to share experiences. Thoroughly enjoyed and can't recommend enough. Feel I have gained a great deal from the experience ??"

"Thank You. This has been a very informative and useful course, the Trainer was very knowledgeable and I found the collaborative aspect helpful for learning and understanding. Care and attention was considered on the sensitivity of topics and the Trainer and support worker were very helpful on content, technical and personal issues. The course included great content and resources, I would highly recommend this course for anyone working with young people."

"Really interesting. Working with young people for years through sport but no experience with Mental Health and how to deal with the situation. The last 4 days has enabled me to be confident in supporting young people in these areas and given me a whole new outlook on what may be affecting these young people and how to recognise it! Thank you!"

"I have really enjoyed this course which has been well delivered by the course instructor. It has given me a good understanding of mental health problems and I am confident that I will be able to provide first aid to our young people in school and to provide the support and comfort they need and hopefully help them on the road to recovery."

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Significant consideration has been given in regards to GDPR compliance, and as a result we have an active ongoing action and implementation plan

c. RESERVES POLICY

The Charity maintains a reserves policy in order to promote sustainability and growth. This policy aims to reserve 12 months core running costs alongside funds allocated to running costs, staff training and charity growth. However, we currently hold 6 months.

The trustees have reviewed the restricted funds of the charity and made transfers to designated and unrestricted funds where appropriate. The restricted reserves consist of funds received committed to project delivery.

During 2021/2022 Trustees designated reserves to a Sinking Fund to replace and maintain the Furniture fixtures, fittings and decoration at Safespace Pendle, Rossendale and Be Free at the end of their lifecycle, in line with contractual obligations required by our Landlord.

Trustees also designated a maximum £48,000 from reserves towards Charity Management, Governance, IT and Staff Training and a further £56,000 towards strategic development.

In 2021/2022 the remaining unrestricted, unallocated reserves equated to approximately 4 months core running costs providing sustainability to the Charity at a time when funding sources are changing dramatically and funding contracts are available for shorter time periods.

d. FINANCIAL REVIEW

The Statement of Financial Activities and Balance Sheet on pages 24 and 25 set out the financial position of the Charity.

Incoming resources for the year ending 31 March 2022 amounted to £1,397,511 resources expended £1,406,515 producing a deficit of £9,005. This leaves total charitable funds of £790,269.

Structure, governance and management

a. CONSTITUTION

The charity is constituted under a Memorandum of Association dated 26 February 2001 as amended by Special Resolutions dated 15 May 2001 and 2 October 2001 and is a registered charity number 1088536.
The charity was incorporated on 26 February 2001 and commenced trading on that date.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Namely that the process is open to other individuals or organisations who apply to the charity in the form required by the directors; and are approved by the directors.

Throughout the financial year we have received funding to advertise trustee roles through a trustee recruitment

agency. This was aimed at individuals with particular skill sets. Applications are then completed and sent in to the Chair and the Charity Manager.
Upon approval, the newly appointed trustee is required to fill out a self-assessment form to identify any training needs. If anything is flagged up, courses are then provided to the individual.

The directors may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the charity to refuse the application.

Trusteeship is not transferable.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Policies adopted for the induction and training of Trustees are:

- PAC Trustee Induction Pack
- PAC Trustee Role Description
- PAC Trustee Leave of Absence Policy
- PAC Trustee Structure

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

PAC is a charitable company limited by guarantee. Members of the board in their roles as trustees of the charity and as Directors of the company / management committee are responsible for ensuring that the financial and administrative affairs and controls of the organisation are conducted in accordance with legal requirements and best practice.

PAC has appointed a Company Secretary who is responsible for ensuring that the requirements of the Charities Act 2011, Companies Acts 2006 and Trustees Act 2000 and other statutory requirements relating to companies are adhered to.

PAC has appointed a Treasurer who maintains oversight of the finances of the organisation, ensuring that the Board is appropriately informed of the financial situation of the organisation and that statutory requirements are met.

Trustees ensure that arrangements have been made for accounts to be externally independently examined on a yearly basis, and that annual accounts are produced and approved. For those years where the income exceeds the audit threshold, an external audit will be conducted.

The PAC CEO has responsibility for the strategic leadership, direction and management of PAC - Positive Action in the Community and the projects within it. The CEO must work in line with budget and business plans as agreed by the Trustees of PAC. The CEO is also responsible for overseeing the financial sustainability of PAC, for liaison with the project managers, identifying development opportunities, and for preparing reports for the Trustees. The trustees have decided to delegate some of the day to day decision making, in relation to contracts, purchasing of supplies and the control of assets to the CEO.

PAC has appointed a project manager for each project who report to the CEO and have day to day responsibility for the projects within PAC including quality of provision and Health and Safety. The Project managers are responsible for ensuring that financial policy and procedures are followed and that timely information is provided as required to the Head of Business and Finance and CEO.

e. RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Three of the major risks facing PAC include;

1. PAC receives limited unrestricted income and needs to diversify. The COVID-19 pandemic has severely affected the capacity to generate unrestricted funding via the marketing and fundraising strategy. The strategy will continually be reviewed to find innovative alternative routes for funding, and minimise risks for the benefit of PAC and its service users.

2. PAC provision of supported accommodation is due out to tender within the next 12-24 months and as such there is risks associated to this process due to its competitive nature. Risks will be minimised by ensuring that adequate resource and support is given throughout the process to maximise opportunity for success.

Plans for future periods

a. PLANS FOR THE FUTURE AND FUTURE DEVELOPMENTS

Plans for the future

2022/2023 will inevitably be strongly influenced by the Government direction and management due to recent government changes.

The 2020 – 2025 Strategic Plan for PAC has been agreed and published, and subsequently project based operational plans have been developed for the next 12-24 months which will ensure team involvement and influence.

Future Plans

- To recruit new trustees, and increase diversity and community representation within the board
- To explore and identify potential opportunities for investment in PAC Head Office building / development of a wellbeing hub.
- To meet all the charity and company requirements
- To remain strategically relevant and actively engage with local and national strategic aims PAC to explore gaps in service and pursue opportunities for development
- To identify potential sources of funding for any development opportunities in line with the approved strategic and operational plans
- To ensure PAC and all its projects are adequately staffed to meet required delivery, and ensure outcomes can be achieved.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2022

MEMBERS' LIABILITY

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Smith & Goulding Limited, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees, on 12 December 2022 and signed on their behalf by:

Trustee

S. BIGGS

Trustee

A. DEWHURST

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees (who are also directors of Positive Action in the Community for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE COMMUNITY LTD

OPINION

We have audited the financial statements of PAC - Positive Action in the Community LTD (the 'charity') for the year ended 31 March 2022 which comprise the Statement of financial activities incorporating income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material

inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE COMMUNITY LTD

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Smith & Goulding Limited

Smith & Goulding Limited

Chartered Accountants and Statutory Auditors

12 December 2022

2 Southport Road
Chorley
Lancashire
PR7 1LB
Date:

Smith & Goulding Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
INCOME FROM:					
Donations and legacies	2	**51,068**	**-**	**51,068**	*32,986*
Charitable activities	3	**985,955**	**358,321**	**1,344,276**	*1,191,269*
Investments	4	**269**	**-**	**269**	*877*
Other income		**1,898**	**-**	**1,898**	*-*
TOTAL INCOME		**1,039,190**	**358,321**	**1,397,511**	*1,225,132*
EXPENDITURE ON:					
Charitable activities	7	**1,062,348**	**344,167**	**1,406,515**	*1,293,262*
TOTAL EXPENDITURE	8	**1,062,348**	**344,167**	**1,406,515**	*1,293,262*
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		**(23,158)**	**14,154**	**(9,004)**	*(68,130)*
NET MOVEMENT IN FUNDS		**(23,158)**	**14,154**	**(9,004)**	*(68,130)*
RECONCILIATION OF FUNDS:					
Total funds brought forward		**738,461**	**60,812**	**799,273**	*867,403*
TOTAL FUNDS CARRIED FORWARD		**715,303**	**74,966**	**790,269**	*799,273*

The notes on pages 22 to 41 form part of these financial statements.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)
REGISTERED NUMBER: 04167948

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	12		**13,045**		*17,939*
CURRENT ASSETS					
Debtors	13	**195,218**		*139,922*	
Cash at bank and in hand		**673,161**		*755,494*	
		868,379		*895,416*	
CREDITORS: amounts falling due within one year	14	**(91,155)**		*(114,082)*	
NET CURRENT ASSETS			**777,224**		*781,334*
NET ASSETS			**790,269**		*799,273*
CHARITY FUNDS					
Restricted funds	15		**74,966**		*60,812*
Unrestricted funds	15		**715,303**		*738,461*
TOTAL FUNDS			**790,269**		*799,273*

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

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

The financial statements were approved and authorised for issue by the Trustees on 12 December 2022 and signed on their behalf, by:

Trustee S. Biggs

Trustee A. Dewhurst

The notes on pages 22 to 41 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	17	**(82,333)**	*10,620*
Cash flows from investing activities:			
Purchase of tangible fixed assets		**-**	*(5,141)*
Net cash used in investing activities		**-**	*(5,141)*
Change in cash and cash equivalents in the year		**(82,333)**	*5,479*
Cash and cash equivalents brought forward		**755,494**	*750,015*
Cash and cash equivalents carried forward	18	**673,161**	*755,494*

The notes on pages 22 to 41 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the - FRS 102 SORP, Charities Act 2011 and the Companies Act 2006

PAC - Positive Action in the Community 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity was incorporated in England and Wales and has a registered office address of Hills House, Leeds Road, Nelson, Lancashire, BB9 8EL.

1. ACCOUNTING POLICIES (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised. There are currently no assets.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

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

Fixtures and fittings	-	25% Reducing Balance
Computer equipment	-	25% Reducing Balance

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Donations	**16,113**	**-**	**16,113**	*5,653*
Managing Agent Rebate	**34,955**	**-**	**34,955**	*27,333*
Total 2021	*32,986*	*-*	*32,986*	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Safespace Project	778,176	-	778,176	*747,695*
PDVI	87,849	229,617	317,466	*207,127*
EVOLVE	84,300	-	84,300	*48,518*
Lookout	3,028	45,574	48,602	*63,672*
RAH-CIN	445	9,430	9,875	*4,952*
PAC	31,122	51,700	82,822	*88,405*
YMHFA	1,035	22,000	23,035	*30,900*
	985,955	358,321	1,344,276	*1,191,269*
Total 2021	*894,004*	*297,265*	*1,191,269*	

Regarding the financial year ending 31st March 2021, £297,265 out of the £1,191,269 was restricted funding.

Safespace Project Income

	2022 £	*2021 £*
Rent and housing benefit (Unrestricted)	475,234	*434,624*
Supporting People	274,150	*289,025*
Service Charge	28,792	*24,046*
Total	778,176	*747,695*

Be Free Income

	2022 £	*2021 £*
Rent and housing benefit	45,906	*46,820*
MHCLG	34,010	*49,689*
Service Charge	3,595	*3,593*
Pendle Borough Council	16,000	*16,000*
Big Lottery Fund	81,450	*78,540*
OPCC - MOJ	32,216	*12,485*
DA Bill Act	13,738	-
Household Support Fund	52,600	-
Healthy Relationships/ Safe at home	37,951	-
Total	317,466	*207,127*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

PAC Grants Income

	2022 £	2021 £
Government JRS	-	6,538
Sundry	780	1,968
Neighbourly	1,000	4,400
Clothworkers	-	5,000
HAPI - Council	-	7,500
Lloyds	-	8,360
Kickstart	13,726	-
LCC - IPC	30,316	14,449
Garfield Western	6,000	6,500
Yes Hub	7,500	-
Wellbeing Challenge	-	9,890
HAPI - Lottery Fund	-	23,800
Arnold Clark	1,000	-
Youth Forum	3,000	-
Back on Track	19,500	-
Total	82,822	88,405

EVOLVE Income

	2022 £	2021 £
Community Foundation	-	2,250
Evolve - CANW	67,021	46,268
YIF	9,430	-
HAF	4,449	-
Pause 4 Thought	3,400	-
Total	84,300	48,518

Lookout Income

	2022 £	2021 £
Children in Need	48,602	63,672
Total	48,602	63,672

RAH Income

	2022 £	*2021 £*
Children in Need Grant	**9,875**	*4,952*
Total	**9,875**	*4,952*

Youth Mental Health First Aid Income

	2022 £	*2021 £*
LCC- Public Health grant	**22,000**	*22,000*
Lancaster University - LEHSS	**-**	*8,900*
Train the Trainer	**1,035**	*-*
Total	**23,035**	*30,900*

4. INVESTMENT INCOME

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Bank interest receivable	**269**	**-**	**269**	*877*
Total 2021	*877*	*-*	*877*	

5. DIRECT COSTS

	PAC	Be Free	EVOLVE	Lookout
	£	£	£	£
Rent and water rates	25,919	22,514	-	-
Light, heat and power	10,399	4,892	1,126	-
Insurance	6,585	-	-	-
Repairs and maintenance	3,429	3,485	815	-
Fixtures and furnishings	1,000	2,001	-	-
Telephone and IT costs	9,625	11,452	912	842
Beneficiary costs	1,464	9,822	851	624
Staff training	5,697	2,584	-	-
Travel and subsistence	844	2,412	2,100	1,031
Recruitment costs	187	-	-	-
Promotional expenses	2,831	4,600	215	-
Bank charges	1,834	-	-	-
General expenses	-	3,892	8,420	-
Office and sundry expenses	649	2,985	1,002	1,856
Event and project costs	2,000	-	-	-
Wages and salaries	96,144	148,732	38,721	38,444
National insurance	10,652	10,125	1,905	2,508
Pension cost	3,146	3,982	1,003	1,682
	182,405	233,478	57,070	46,987
Total 2021	*212,304*	*163,336*	*11,337*	*45,449*

5. DIRECT COSTS (continued)

	RAH	YMHFA	Safespace	Total 2022	*Total 2021*
	£	£	£	£	*£*
Rent and water rates	-	-	202,520	250,953	*216,601*
Light, heat and power	-	-	50,150	66,567	*39,169*
Insurance	-	-	-	6,585	*6,981*
Repairs and maintenance	-	-	19,856	27,585	*11,660*
Fixtures and furnishings	-	-	8,097	11,098	*20,383*
Telephone and IT costs	341	-	24,128	47,300	*57,065*
Beneficiary costs	195	3,856	4,002	20,814	*10,903*
Staff training	-	-	2,420	10,701	*10,318*
Travel and subsistence	312	-	812	7,511	*2,542*
Recruitment costs	-	-	-	187	*-*
Promotional expenses	-	-	-	7,646	*1,433*
Bank charges	-	-	-	1,834	*1,438*
General expenses	-	-	1,279	13,591	*-*
Office and sundry expenses	315	104	5,120	12,031	*11,105*
Event and project costs	-	-	-	2,000	*853*
Wages and salaries	6,307	4,002	383,024	715,374	*700,533*
National insurance	386	582	20,486	46,644	*46,394*
Pension cost	101	121	4,841	14,876	*15,531*
	7,957	8,665	726,735	1,263,297	*1,152,909*
Total 2021	*7,336*	*18,730*	*694,417*	*1,152,909*	

6. SUPPORT COSTS

	PAC	Be Free	EVOLVE	Lookout
	£	£	£	£
Legal and professional fees	6,639	5,120	5,982	242
Wages and salaries	19,111	17,848	4,647	3,754
National insurance	506	1,215	229	174
Pension cost	1	478	120	118
	26,257	24,661	10,978	4,288
Total 2021	*24,445*	*19,888*	*7,711*	*5,141*

6. SUPPORT COSTS (continued)

	RAH	YMHFA	Safespace	Total 2022	*Total 2021*
	£	£	£	£	*£*
Legal and professional fees	-	9,820	-	27,803	*25,470*
Wages and salaries	838	1,350	50,003	97,551	*95,527*
National insurance	46	70	4,121	6,361	*6,327*
Pension cost	12	15	1,285	2,029	*2,118*
	896	11,255	55,409	133,744	*129,442*
Total 2021	*935*	*11,165*	*60,157*	-	

7. GOVERNANCE COSTS

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	*Total funds 2021*
	£	£	£	*£*
Accountancy fees	379	-	379	*932*
Auditors' remuneration	4,200	-	4,200	*4,000*
Governance - depreciation - tangible fixed assets	4,895	-	4,895	*5,979*
	9,474	-	9,474	*10,911*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	*Total 2021 £*
PAC	**129,560**	**-**	**79,102**	**208,662**	*236,749*
Be Free	**182,380**	**-**	**75,759**	**258,139**	*183,224*
EVOLVE	**46,625**	**-**	**21,423**	**68,048**	*19,048*
Lookout	**46,680**	**-**	**4,595**	**51,275**	*50,590*
RAH CIN	**7,690**	**-**	**1,163**	**8,853**	*8,271*
Young Mental Health First Aid Project	**6,140**	**-**	**13,780**	**19,920**	*29,895*
Safespace Project	**463,760**	**-**	**318,384**	**782,144**	*754,574*
Charitable activities	**882,835**	**-**	**514,206**	**1,397,041**	*1,282,351*
Expenditure on governance	**-**	**4,895**	**4,579**	**9,474**	*10,911*
	882,835	**4,895**	**518,785**	**1,406,515**	*1,293,262*
Total 2021	*866,430*	*5,979*	*420,853*	*1,293,262*	

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2022 £	*2021 £*
Depreciation of tangible fixed assets:		
- owned by the charity	**4,894**	*5,979*
Auditors' remuneration - audit	**4,200**	*4,000*

During the year, no Trustees received any remuneration (2021 - £NIL).
During the year, no Trustees received any benefits in kind (2021 - £NIL).

10. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £4,200 (2021 - £4,000). - -

11. STAFF COSTS

Staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	**812,925**	*796,060*
Social security costs	**53,005**	*52,721*
Other pension costs	**16,905**	*17,649*
	882,835	*866,430*

The average number of persons employed by the charity during the year was as follows:

	2022	2021
	No.	No.
Charitable activities	**60**	*57*

Average headcount expressed as a full time equivalent:

	2022	2021
	No.	No.
Charitable activities	**39**	*36*

No employee received remuneration amounting to more than £60,000 in either year.

The key management at PAC includes on average 4 employees which together for the year ending 31st March 2022 have total remuneration amounting to £159,432 (2021 - 5 employees - £185,495)

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Computer equipment	Total
	£	£	£
Cost			
At 1 April 2021 and 31 March 2022	**7,342**	**22,834**	**30,176**
Depreciation			
At 1 April 2021	**2,248**	**9,989**	**12,237**
Charge for the year	**1,671**	**3,223**	**4,894**
At 31 March 2022	**3,919**	**13,212**	**17,131**
Net book value			
At 31 March 2022	**3,423**	**9,622**	**13,045**
At 31 March 2021	*5,094*	*12,845*	*17,939*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

13. DEBTORS

	2022	2021
	£	£
Trade debtors	**76,977**	*38,879*
Other debtors	**54,960**	*2,861*
Prepayments	**10,099**	*7,771*
Accrued income	**53,182**	*90,411*
	195,218	*139,922*

14. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security (see below)	-	22,052
Pension costs	3,627	6,050
Accruals and deferred income	87,528	85,980
	91,155	114,082

Other taxation and social security

	2022	2021
	£	£
PAYE/NI control	-	22,052

Deferred income

	£
Deferred income at 1 April 2021	-
Resources deferred during the year	50,000
Amounts released from previous years	-
Deferred income at 31 March 2022	50,000

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds					
Designated Funds - SSP Sinking Fund	198,668	13,500	(13,779)	-	198,389
SSR Sinking Fund	35,495	11,250	(6,572)	-	40,173
Charity Management, Governance, IT and training	48,000	-	(37,285)	37,285	48,000
PDVI Sinking Fund	15,049	5,500	(5,651)	-	14,898
Strategical Development	56,000	-	(41,222)	35,222	50,000
	353,212	30,250	(104,509)	72,507	351,460
General funds					
General Funds	385,249	1,008,940	(957,839)	(72,507)	363,843
Total Unrestricted funds	738,461	1,039,190	(1,062,348)	-	715,303
Restricted funds					
Lookout - Children in Need	14,574	45,574	(51,028)	-	9,120
Youth Mental Health First Aid	1,005	22,000	(19,520)	-	3,485
RAH - Children In Need	885	9,430	(8,752)	-	1,563
MHCLG	12,564	34,010	(42,158)	-	4,416
Big Lottery Fund	11,714	81,450	(87,595)	-	5,569
Children's and Family Health and Well Being Service	1,621	-	(1,621)	-	-
Neighbourly	4,000	-	(3,520)	-	480
LCC - IPC Fund	14,449	30,316	(41,279)	-	3,486
Kickstart	-	10,510	(10,510)	-	-
OPCC - MOJ Fund	-	32,216	(31,851)	-	365
Household Support Fund	-	52,600	(12,280)	-	40,320
Healthy Relationships/ Safe at home	-	29,341	(24,531)	-	4,810
YIF Fund	-	9,874	(9,522)	-	352
Arnold Clark	-	1,000	-	-	1,000
	60,812	358,321	(344,167)	-	74,966
Total of funds	799,273	1,397,511	(1,406,515)	-	790,269

15. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds					
Designated Funds - SSP Sinking Fund	188,081	16,000	(5,413)	-	198,668
SSR Sinking Fund	33,327	14,000	(11,832)	-	35,495
Charity Management, Governance, IT and training	60,000	-	(49,520)	37,520	48,000
PDVI Sinking Fund	10,605	5,780	(1,336)	-	15,049
Strategical Development	37,000	-	(34,860)	53,860	56,000
	329,013	35,780	(102,961)	91,380	353,212
General Funds	473,076	892,087	(888,534)	(91,380)	385,249
Restricted funds					
Lookout - Children in Need	1,492	36,343	(23,261)	-	14,574
Lookout - Children In Need - COVID	-	27,329	(27,329)	-	-
Youth Mental Health First Aid	726	22,000	(21,721)	-	1,005
Lloyds Grant	10,878	8,360	(19,238)	-	-
RAH - Children In Need	4,204	4,952	(8,271)	-	885
MHCLG	21,652	50,319	(59,407)	-	12,564
Big Lottery Fund	24,529	78,540	(91,355)	-	11,714
Children's and Family Health and Well Being Service	1,833	-	(212)	-	1,621
Community Foundation	-	2,250	(2,250)	-	-
Groundwork - BOH	-	500	(500)	-	-
Neighbourly	-	4,400	(400)	-	4,000
Clothworkers	-	5,000	(5,000)	-	-
HAPI - Lottery fund	-	23,800	(23,800)	-	-
LCC - IPC Fund	-	14,449	-	-	14,449
JRS - Government Fund	-	6,538	(6,538)	-	-
OPCC - MOJ Fund	-	12,485	(12,485)	-	-
	65,314	297,265	(301,767)	-	60,812
Total of funds	867,403	1,225,132	(1,293,262)	-	799,273

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	353,212	30,250	(104,509)	72,507	351,460
General funds	385,249	1,008,940	(957,839)	(72,507)	363,843
	738,461	1,039,190	(1,062,348)	-	715,303
Restricted funds	60,812	358,321	(344,167)	-	74,966
	799,273	1,397,511	(1,406,515)	-	790,269

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2021* £
Designated funds	*329,013*	*35,780*	*(102,961)*	*91,380*	*353,212*
General funds	*473,076*	*892,087*	*(888,534)*	*(91,380)*	*385,249*
	802,089	*927,867*	*(991,495)*	-	*738,461*
Restricted funds	*65,314*	*297,265*	*(301,767)*	-	*60,812*
	867,403	*1,225,132*	*(1,293,262)*	-	*799,273*

DESIGNATED FUNDS

SSP Sinking Fund – Maintenance of furniture and fittings at Hills House
SSR Sinking Fund – Maintenance of furniture and fittings at 1 Queen St.
Charity management, Governance, IT and Training – to cover overhead and staff training costs which cannot be met though project funding, to fund investments needed to promote sustainability.
PDVI Sinking Fund - Maintenance of furniture and fittings at the SafeHouses.
Strategical Development - To support the strategic development, marketing, rebranding, project sustainability and business planning review of the charity to maximise new opportunities that will support the sustainability of services.

RESTRICTED FUNDS

Lookout –Children in Need – Charitable activity funded by BBC Children in Need for young victims of Domestic Abuse.
Youth Mental Health First Aid – Charitable activity funded and resulting from a contract with LCC Public Health to coordinate and deliver training.
Lloyds Grant - Emotional Health and Well Being funding which targets young people that are residents of SafeSpace.
RAH - Children In Need - Small grants to pilot support to young people presenting with harmful behaviours towards others.
MHCLG - Complex need worker and Play worker to assist the PDVI accommodation services.
Big Lottery Fund - This fund granted by the Big Lottery is for 5 years to support the PDVI Outreach project.
Children and Families Well Being Service - This fund was awarded to support the start up of youth work at a youth centre in Colne.
Community Foundation - This fund was a response to COVID to provide counselling and various other support to PAC service users.
Groundwork - Bags of Help - A fund to support beneficiaries.
Neighbourly - Two funds were received £400 for support to beneficiaries for isolation throughout COVID and £4,000 for outside areas to be enhanced at the supported accommodation sites for the service users.
Clothworkers - A specific fund for an industrial washer/dryer at our Supported accommodation site.
Hapi - Lottery - This was to fund a full time worker to provide prevention and awareness interventions for youth homelessness across Burnley, Pendle and Rossendale.
LCC - IPC - An infection, prevention and control fund offered by the council to provide supported accommodation with monies for COVID equipment/ cleaning/ staffing costs
JRS - This was to fund staff that had to be furloughed as per the government scheme.
Kickstart - This funding was received to pay for salaries to assist those between the ages of 16 - 21 to get back into employment by gaining work experience.
OPCC - MOJ - This was a fund to increase staffing to assist the domestic abuse helpline and live chat due to the increased demand as well as counselling sessions for beneficiaries.
Household Support Fund - This funding was received to support those women and their families fleeing domestic abuse. This fund provided help with bills/ white goods and furniture and fittings.
Healthy Relationships/ Safe at home - This was funding received to go into schools to support with Domestic Abuse and to help those fleeing domestic abuse to find suitable housing.
Youth Investment Fund (YIF) - This was a fund provided to the youth club for new equipment and furniture to benefit the residents in the local community.
Arnold Clark - This grant was received to support our counselling service and to equip a room to provide counselling support.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	13,045	-	13,045
Current assets	793,413	74,966	868,379
Creditors due within one year	(91,155)	-	(91,155)
	715,303	74,966	790,269

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	*17,939*	-	*17,939*
Current assets	*834,604*	*60,812*	*895,416*
Creditors due within one year	*(114,082)*	-	*(114,082)*
	738,461	*60,812*	*799,273*

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	*2021 £*
Net expenditure for the year (as per Statement of Financial Activities)	(9,004)	*(68,130)*
Adjustment for:		
Depreciation charges	4,894	*5,979*
(Increase)/decrease in debtors	(55,296)	*19,882*
(Decrease)/increase in creditors	(22,927)	*52,889*
Net cash (used in)/provided by operating activities	(82,333)	*10,620*

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	*2021 £*
Cash in hand	673,161	*755,494*
Total	673,161	*755,494*

19. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.

20. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end.

21. CONTROLLING PARTY

The trustees named in the administrative section of the accounts ultimately control the company.

PAC ·POSITIVE ACTION IN THE COMMUNITY

England & Wales - Charity number 1088536

Accounts

Registered number: 04167948
Charity number: 1088536

PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1 - 2
Trustees' report	3 - 16
Trustees' responsibilities statement	17
Independent auditors' report	18 - 20
Statement of financial activities	21
Balance sheet	22
Statement of cash flows	23
Notes to the financial statements	24 - 43

PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees

S Biggs
N Barrow
A Dewhurst
N Stone
A Henderson

Company registered number

04167948

Charity registered number

1088536

Registered office

Hills House
Leeds Road
Nelson
Lancashire
BB9 8EL

Company secretary

C Bennett

Manager

C Bennett

Independent auditors

R P Smith and Co
Chartered Accountants and Statutory Auditors
2 Southport Road
Chorley
Lancashire
PR7 1LB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Advisers (continued)

Bankers

Unity Trust Bank PLC
Nine Brindleyplace
Birmingham
B1 2HB

Investment Advisor

CCLA
85 Queen Victoria Street
London
EC4V 4ET

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of the charity for the year 1 April 2020 to 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republicof Ireland (FRS 102) (effective 1 January 2019)

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The charity's objectives are specifically restricted to the following:-

To provide public benefits for the inhabitants of the North of England without distinction of sex, or of political, religious or other opinions, by associating the Local Authorities, Voluntary Organisations, and local inhabitants in the following ways:

(i) The prevention and the relief of poverty.
(ii) To promote the education of persons who through their social and economic circumstances are in need and unable to gain employment and in particular to provide or support schemes where such persons may acquire and develop vocational skills which will enhance their employment prospects their physical and emotional health and well-being.
(iii) To provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life of those persons in need, hardship or distress.
(iv) To advance education for the public benefit by providing advice and guidance upon questions of unemployment, housing, domestic abuse, safeguarding and social welfare and related topics
(v) To assist persons of limited means in cases of social hardship or economic misfortune upon terms appropriate to their means whether or not members of the society to find appropriate living accommodation and whilst so doing to provide where possible temporary shelter in properties managed by the charity from time to time.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Positive Action in the Community currently manages ten projects:

- SafeSpace Pendle providing supported accommodation and support for homeless young people aged 16-21yrs
- SafeSpace Rossendale, providing supported accommodation and support for homeless young people aged 16-21yrs
- HAPI (Homelessness Awareness and prevention interventions) which supports young people aged 14-25yrs across Burnley, Pendle and Rossendale to prevent homelessness through early intervention and family support, and also to respond to crisis homelessness in accessing accommodation.
- PDVI which provides a holistic community based support package for victims of domestic abuse, including one to one and group support
- PDVI SafeHouses which provides shared accommodation in Pendle for victims of Domestic Abuse and their children
- The Lookout which supports young people aged 4-18 who are affected by or living with domestic abuse in Pendle

- RAH (Reducing Aggression and Harm) which supports young people aged 4-18 yrs in Pendle who are displaying harmful behaviours towards others, to address these behaviours, develop alternative strategies and improve their mental health and wellbeing.
- Evolve which provides counselling and life skills development programmes to those primarily in receipt of other Positive Action in the Community services
- The Wellbeing Challenge which is part of a Lancashire wide partnership led by Lancashire Mind. We deliver the programme in Burnley, Pendle and Rossendale schools, targeting Year 9 pupils to develop a social action project within their schools to address wellbeing.
- YMHFA, SafeTalk and ASIST training Co-ordination is a public health contract we hold to co-ordinate the delivery of free training to the children and young people's workforce to support the early intervention approach and increase mental health and wellbeing in Lancashire

The Annual General Meeting, PAC meetings and Strategic Planning Meetings are utilised to allow PAC to look at its aims, objectives and management structure as well as providing appropriate level support to sustainability of the projects as well as looking at development opportunities through evidence of need. PAC has clear and well established financial reporting procedures, with appropriate levels of delegation to support this.

PAC has referred to the information contained within the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning its future activities. In particular, the trustees consider how all their projects activities will contribute to the aims and objectives they have set via their businessplans, action plans and risk assessments which are reviewed annually.

The Directors / Trustees would once again like to thank all staff throughout their projects for their hard work and commitment in maintaining and developing high level quality services to some of the most vulnerable people in Pendle, Burnley and Rossendale. Our ability to engage and contribute strategically at a local and national level has resulted in continued success and growth of the charity which has further more enabled to us to develop new innovative projects to meet the needs of our local communities.

PAC and its projects have received funding from:
LCC Supporting People
Housing Benefit
Pendle Borough Council
Children in Need
Lancashire County Council
Lancashire Public Health
Burnley Council
Rossendale Borough Council
Police Crime Commissioner
Lloyds Bank Foundation
Lancashire Mind
Child Action North West
Lottery Funding
Families Health and Wellbeing/ Spring North
Garfield Western
Groundwork
Neighbourly
Clothworkers
Community Foundation

Many donations have also been received from individuals and businesses who have donated through sponsored events and individual circumstances.

PUBLIC BENEFIT

The trustees confirm that, in accordance with their duty in section 17(5) of the 2011 Charities Act, they have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.
The remainder of this Annual Report explains the charity's work during the period and how it has been carried out for the public benefit.

c. VOLUNTEERS

PAC currently has no volunteers, however we hope to expand our volunteer programme in 2020/21. Volunteers taken on by PAC are to be experienced in working with our client group and support our paid staff to deliver group work, trips and activities and appropriate support.

Achievements and performance

a. REVIEW OF ACTIVITIES

PAC

2020/21 saw Sue Biggs continue in the role of Chair of Trustees, supported by Nicola Barrow as Vice Chair, and Andrew Dewhurst continuing as Treasurer, and Neal Stone and Andrew Henderson as continued serving trustees.

2020/21 has been a year like no other for PAC, as for everyone in the world, due to the Covid-19 pandemic. The end of 2019/20 saw the country placed into lockdown, which was unprecedented, unknown and severely restricted people, the economy's and the environments movements. Approximately 40% of our staff team were required to work from home which was initially expected to last weeks, which actually turned many, many months, and the central team who were admin based worked from home for the full accounting year. The remaining 60% continued in roles where working from home, just wasn't an option as they were accommodation based.

Despite this PAC were determined to ensure that services continued and that service users were supported during this time. It was quickly noted that those we support were becoming more adversely affected by the pandemic and its restrictions. We saw victims of domestic abuse now no longer able to leave their homes to escape; children were no longer able to attend schools where their social, emotional and educational needs were noticed and met by teachers; young people at risk of homelessness were unable to access support or accommodation as move on became restricted; and family relationships in the home reached high levels of tension and crisis with no outlet or access to support or counselling available to them. We are pleased to say that with such considerations, and an undeniably committed team of staff members across the projects, all services were able to continue with the exception of the 1 night of youth club, which had only opened its doors 4 weeks prior to lockdown. The youth club closed, and remained closed for the year.

It was of course important to us that we keep our staff safe just as much as it was to keep our services open and in delivery, and our priority was to ensure a safe, Covid compliant workplace, and homes for our service users, were maintained at all times. Utilising risk assessments, additional infection prevention and control equipment, and resources and procedures, and essential communication was key. As a result we had no outbreaks in any of our accommodation based provisions or workplaces. However, none of this would have been possible without the total commitment and support of the staff teams. Their continued dedication and support was more than admirable, and they truly rose to the challenge that we had never known was possible and for that we are forevergrateful to them.

Whilst the focus of the year has been in managing through the pandemic, we also had to ensure that our foundations stayed strong and that we remained strategic in our approach. Public fundraising was no longer an option, major fundraiser's and commissioners switched their priorities to short term emergency funding, as no-one knew how long this was going to last.

Despite this we continued to apply for funding as needed, identified new needs emerging and again secured funding to be able to respond effectively to these, and additionally we found new ways of working. We adopted new methods of engagement including digital engagement, live chat options on our website, we significantly increased our social media presence, reaching out and engaging our current audiences and increasing these locally and nationally.

As stated PAC responded proactively to these circumstances, and also made some significant strategic progress despite the circumstances. One key element was through the engagement of Pilotlight, following being successfully awarded a Weston award. The Pilotlight support was 10 months of support from a panel of experts from various fields, across the county, who work with the aim of supporting the charity to make the changes and moves that it needs to support their sustainability. Pilotlight were pivotal as an independent challenge and voice, as well as being an incredible support in the review of our Mission, Vision and Values, and then subsequently the development of PAC's next 5 year strategic plan. It also helped to clarify and re-establish the role of the board, accountability across the charity and also reporting procedures to the board. They also supported our exploration of governance, and as such, further governance work is now being undertaken by the board to look at recruiting additional trustees as well as succession planning.

Finally, it must be noted that the board took the decision in late 2020 to appoint Claire Bennett, Charity Manager into the role of CEO from Jan 2021. Claire has worked for PAC for over 21 years and stated she was both excited and privileged to take on this new role and progress the strategic plan and future direction of the Charity.

SafeSpace

This year our primary focus and aim was to ensure that our accommodation based services remained open, by keeping them Covid compliant and safe for young people and for staff as their workplace. We are pleased to report that we achieved this and prevented any outbreaks occurring in our accommodation.

We also focused on managing the impact of COVID-19 on services and service users, ensuring regular communication to all employees and service users to minimise the stress and anxiety this pandemic has had on everyone, whilst also ensuring they fully understood the risk management in place.

We developed and delivered digital support as well as social distanced support on a 1 to 1 basis. We also provided the young people with equipment and data to ensure that they were able to keep in social contact with their friends and family external to the project and to manage the impact of isolation, minimising negative impact on the mental health wherever possible. We would like to thank our front line staff who have continued to support young people both inside and outside of the project. We have worked hard to ensure the safety of all, preventingoutbreaks of positive cases in our residential settings and continuing to support the most vulnerable.

This year we had planned to prepare for the expected retender of our accommodation services, however due to Covid this has again been delayed and replaced with a contract extension until January 2022.

In the past 12 months, SafeSpace referrals have shown that we are a still a service in high demand for access to our accommodation in Pendle and Rossendale, with the biggest increase in demand for our Rossendale project.

We have accommodated 75 new service users within our Pendle and Rossendale projects in the past 12 months. Move on accommodation has been difficult this year. Covid restricted people's movements, and as suchimpacted on the availability of move on accommodation options.

Additionally we are seeing affordability affecting move on options in Pendle, Burnley and Rossendale, with many private sector tenancies and housing association properties not being a viable option for our young people. Only 11% of our service users were successful in securing either private or housing association tenancies.

We can also evidence an increase in complex cases. Access to supportive services across east of Lancashire during Covid significantly reduced or only offered virtual support, increasing the isolation of our service users and resulting in our employees needing to offer more crisis support.

To help demonstrate this, the management team have been creating monitoring platforms that record, assess and identify our overall performance and impact in our local communities. This will enable us to demonstrate thecurrent level of need in our local communities but also highlight gaps in service and potential future projects to develop the offer SafeSpace can provide.

HAPI

HAPI also saw the impact of Covid, The lockdown restrictions resulted in young people having no option other than to remain in the home when family relation breakdown was a high risk. This then resulted in increases in family conflict, arguments, and risk of harm which also impacted negatively on their mental health. As some lockdown restrictions lifted, we saw demand increase, but with much higher levels of complexity. HAPI continued to provide remote support during lockdown restrictions, via telephone and video calling, and did also provide essential deliveries for food wherever this was needed.

Our HAPI service is critical I being able to manage numbers of young people at risk or presenting as homeless, and as such business cases and applications are in progress to support the sustainability of this project beyond the end of its current funding (w3hich is until Aug 21)

Wellbeing Challenge

Working in partnership with Lancashire Mind, we have been commissioned to engage with high schools in Pendle, Burnley and Rossendale districts to deliver Lancashire Mind's Wellbeing Challenge Programme.

This was our final year of delivery and had signed up 5 schools across Pendle, Burnley and Rossendale to complete the wellbeing programs. The funding was extended to March 2021 due to the closure of a number of schools during Covid in 2020. We communicated with local schools to ensure delivery could continue, however due to the local restrictions in place this this provision had to be limited in delivery to manage school needs as well as the project needs. To support this ongoing provision we also offered the schools and the digital platforms / presentations for the wellbeing challenge for internal use in the future.

PDVI – Community Services

PDVI continued to provide a responsive support service for people affected by Domestic Abuse.

COVID-19 had a devastating impact on the safety, wellbeing and recovery needs of victims of Domestic Abuse. As such, changes were made to support delivery to ensure victims of Domestic Abuse and those worried about someone they know had access to support.

A live chat facility was launched to ensure victims of Domestic Abuse who were isolating at home with their abusers could access support safely and discreetly.
Support was also provided out of office hours to ensure clients were able to access support and disclose information without their children being present.

A number of campaigns were launched to raise awareness of the impact COVID-19 restrictions placed on victim safety, encouraging those affected by Domestic Abuse to 'reach out' for support, and encouraging those who were worried about someone they know to 'reach in'.

Support helped service users to improve their level of safety and emotional resilience, empowered them to make informed choices and live independent and fulfilled lives.

The following services were available for people to access;

Helpline support
Live chat support
One to one support
Risk management
Bespoke safety planning
MARAC representation
Sanctuary support to secure homes
Referrals to safe accommodation
Legal advocacy
Emotional advocacy
Support with criminal and civil law
Support with private and public proceedings
Access to specialist family support to address the impact of Domestic Abuse on parenting
Group support – including delivery of the 'Freedom Programme' and 'You and Me Mum'
Regular support reviews to meet emerging needs
Clear exit pathways to maintain outcomes achieved

PDVI continued to be represented at operational and strategic boards in relation to Domestic Abuse.

PDVI – Accommodation Services

We continued to provide 6 units of supported accommodation for women and children escaping Domestic Abuse.

Throughout 2020/2021 we provided provision for women with complex needs; reducing the number of non-admissions for these reasons and to ensure support was available for those who needed additional support to maintain their stay in supported accommodation.

Additional health and safety measures were implemented as a result of COVID-19 to ensure that staff and residents were protected within our safe accommodation as much as possible.

The Lookout

The Lookout continued to provide specialist support for children and young people that had been exposed to Domestic and Sexual Abuse.

Domestic and Sexual Abuse has various levels of severity; dependent on the acts of violence and abuse used and the level of frequency. These Adverse Childhood Experiences (ACEs) can have a devastating impact on children, following immediate exposure to such violence and abuse but also for the rest of their lives.

Throughout the pandemic, children and young people affected by Domestic Abuse were isolating with their abusers or were subject to changing behaviours and tactics of control. Throughout the year, we were acutely aware of the needs of children and young people experiencing Domestic Abuse who were not known to us. Domestic Abuse has the ability to silence children and young people –vocally and physically, it influences their understanding of the world around them and can have a devastating long-term impact. With children and young people not attending school for a significant amount of time due to school closures, support networks not being as accessible and COVID-19 being used as an excuse by many; instilled fear, normalisation and minimisation were recognised as significant barriers preventing 'hidden' children and young people from accessing help.

As a result, we developed and launched a workshop 'Keeping Safe with The Lookout'. This workshop reached over 1,500 children and young people, this workshop educated children and young people on Domestic Abuse; enabling them (without being exposed) to identify whether things that were happening at home were unhealthy and develop skills in accessing help - supporting them to feel safe to disclose incidents of abuse.

The service continued to be in high demand and high volumes of referrals were anticipated pending schools re-opening following COVID-19 closures. As a result, additional funding was applied for and obtained to reduce waiting times for support and to respond to increased numbers of referrals.

A varied programme of support was available for children to access; providing them with choices and opportunities to direct the support they received and the pace it was provided. Due to COVID-19 support was provided digitally and face to face, where restrictions allowed. As some children were isolating at home with theirabusers or were faced with changing tactics of control, support was reviewed regularly to ensure children had access to the support they needed and to ensure cases were only closed when it was appropriate and safe.

Support was available to improve children and young people's safety and level of emotional resilience from further harm. This was done through the provision of:
Helpline services
Age appropriate initial assessments
Programmes of one to one support
Drawing and Talking therapy
Sibling sessions
YPVA support; including support to report abuse to the Police, criminal trial support, representation at MARAC
Advocacy
Bespoke and age appropriate safety planning
Regular support reviews to meet emerging needs
Clear exit pathways to maintain outcomes achieved

Group support, youth club and activity provision were not provided throughout 2020-2021 as group provision was put on hold due to COVID-19 restrictions.

Disclosures throughout the year included;

"The most unsafe I have felt is when I was taken away from Mummy's house."

"I am upset at home."

"One time my sister stopped Dad from hurting Mum and she got hurt too."

"Mummy woke me in the night and made us get our shoes and coats on quickly. I couldn't do it quickly and Mummy said she would leave me."

"I feel like a punch bag."

Feedback included;

"You make me happy when you come to see me."
"How would you rate the project - 5 stars! Leanne has been fantastic. She has met xxx's needs as well as providing a flexible approach throughout the most recent lockdown and since"
The project overcame all difficulties in delivering the sessions despite non face to face contact. Regular communication enabled the session provider enabled it to be delivered without any problems /concerns"
"You make me laugh"

RAH (Reducing Aggression and Harm)

RAH is funded by Children in Need and was set up to meet a gap in service provision identified within Pendle.

RAH provides support to children and young people who are exhibiting harmful behaviours towards others. The children and young people supported had been subject to various adverse Childhood Experiences (ACEs) impacting on their feelings and behaviour. Support provided opportunities for children and young people to talk about issues affecting them, including; abuse, parental mental health, parental ill health/ being a young carer, parental absence, parental drug/alcohol dependencies, crime, loss and bereavement. COVID-19 was a prevalent issue throughout 2020-2021. Some children and young people were unable to make sense of the changing world around them. Some children and young people benefited from school closures and the respite this provided them from the school environment. For other children and young people, their behaviour worsened as a result of the restrictions in place both nationally and locally, with some exhibiting harmful behaviour towards others for the very first time.

In response to this, cases were open longer than usual to ensure children and young people had access to the support to meet their changing and evolving needs during the pandemic. Additionally, to ensure children and young people within our local community had access to information about their feelings and how this could impact on their behaviour, we developed a workshop called 'COVID-19, an Emotional Rollercoaster'. The workshop explored COVID-19, allowed children and young people to identify feelings they may have experienced, be reassured that they were not alone and were informed of techniques they could use to manage their feelings. This offer of support was well received by local primary schools and benefited over 200 pupils whowould not have ordinarily benefited from the RAH project.

Feedback from children and young people over the course of the year included;

"You have really helped me, I don't get as angry anymore."

"You have helped me to understand my anger and stop it from growing."

"I have started to go to my bedroom to remove myself when things happen that I know I will get angry about if I stay."

Evolve

Throughout 2020-2021, mental health was a significant and prevalent concern across our projects. COVID-19 and the restrictions put in place to manage the spread of the virus had multiple complications on mental health and emotional health and wellbeing.

People affected by Domestic Abuse were forced to isolate at home with their abusers and limit contact with those that would normally be their form of support. Those recovering from abuse were reminded of previous experiences of isolation (caused by people that have harmed them) and reported they had experienced physicalreminders of historical abuse I.e. via the use of face masks (reminding them of incidents of suffocation/ not beingable to breathe and not being able to speak freely), as such had found it difficult to move forward from their experiences of trauma.

As a result of the rising pressures of COVID-19, young people were forced out of their family home, resulting in them being homeless and having a reduced support network. This isolation heightened their vulnerability and increased their risk of exploitation.

As a result, we applied for additional, COVID-19 specific funding, to respond to service users emerging needs in a timely way, ultimately this meant that our clients did not have to wait for essential mental health support.

Additional counselling support enabled our service users to talk in confidence, feel listened to and understood,

explore coping strategies that worked for them and build a greater support network when this had been limited by national and local COVID-19 restrictions. In turn, this prevented mental health needs from escalating, relieved pressure from statutory services, reduced self-harming and self-destructing behaviour, and indirectly benefited those around them (i.e. children in their care). This new funding complimented our specific Domestic Abuse funding to provide counselling support to those that required support with recovering from trauma, additionally parent-child counselling was available for victims of Domestic Abuse and their children to build relationships that had broken down as a result of the abusers' behaviour. We also continued to be part of an Emotional Health and Wellbeing Partnership, led by Child Action North West. This enabled us to deliver early intervention counselling services to children and young people aged 5-18 throughout East Lancashire.

Throughout COVID-19; support was provided both digitally and face-to face (where restrictions allowed).

The following feedback was received from service users;

"It's helped me over the last three weeks immensely."

"I just want to thank you, I felt comfortable and I wasn't pushed and you never made me feel that I wasn't valid and I was so emotional. Thank you so much."

"The grounding technique we did really worked. I'm not as anxious now, I have less Obsessive Compulsive Disorder. I now have a healthier attitude towards food and not feeling awkward towards it."

"You've been brilliant as a Counsellor. It has been beneficial having counselling."
"Counselling has given me a detox. No harm has come and you are listening. I needed this a long time ago. I was put on a list two years ago. I needed the counselling to feel the right people were there for me and got it out of my system... Thank you I couldn't have asked for anyone better to listen to me."

"The sessions have helped me because sometimes it can be hard to talk to my family and friends."

YMHFA, ASIST, Safe Talk Training Co-ordination

PAC are commissioned until March 2022 (with an extension) by Lancashire County Council Public Health to coordinate the delivery of Youth Mental Health First Aid and Suicide Awareness Training to professionals and community groups across the county.

Our role has included PAC managing the logistics regarding the delivery of the training, and working strategically with a very varied map of organisations to increase the children and young people's workforce skills, whilst addressing the golden thread of wellbeing which is mental health and suicide prevention. Our role has included delivery of the training by our qualified staff as well as the co-ordination and administration which includes; organizing and delivery of resources, venues and equipment and collecting and collating paperwork to ensure courses run smoothly. Our role is also to ensure that the delivery is accessible and engaging of the community that it targets. As a result, the majority of the venues sourced by utilizing our local links were free of charge and in return, they received five host places on the course. Demand for the courses is thriving and feedback receivedis extremely positive from delegates, trainers and the commissioners.

Due to the COVID-19 pandemic, we had to postpone our training courses being delivered face to face. We took this opportunity to explore other options of delivering our courses which led to our online delivery of the Youth Mental Health First Aid courses from September 2020. Unfortunately the governing body for the ASIST and Safetalk didn't allow their courses to be delivered online.

Please see the below feedback from our online courses;

YMHFA –

"Very well delivered programme which moved at a pace which worked well for me. Both trainers were clearly knowledgeable, and didn't make anyone feel daft for sharing their experiences and thoughts. I always thought that I was reasonably good at addressing mental health previously, but now I realise that there's so much more Ican do, and on top of that, I know exactly how to do it. More confidence will come with time, but I've already been able to use the strategies with positive effects. I genuinely feel that this course will have a significant impact on both my practice, and the young people and their families that I am working with. Thank you very much!"

"Well, where do I start? This course has been so insightful into the variant experiences of mental health. I have really enjoyed learning and developing my existing skills whilst also learning new ones including the ALGEE action plan which is an invaluable tool. Both Trainers where clear and delivered the presentation with kindness and understanding and could not be any more supportive."

"Thank you for providing access to this course, it was very informative and had the right mixture of teaching, reflection and shared group work. The content was great and it was delivered really well. I appreciated being able to access the course on zoom as it was convenient and it fit into my working day really well."

"Really well run. Very organised. Very knowledgeable. Good context and lots of opportunities to work with others. Mixed learning styles and ways of working to meet these. Thankyou."

"Very informative course for working with children and young people. The trainer delivered a sensitive topic very well indeed. She also made the course participatory which felt very inclusive, especially when utilising a virtual platform. I would most definitely recommend the course. Thank you very much."

As at the end of March 2021, we had over 1400 names on the mailing list. Overall, this year the training reached over 112 organisations and 226 delegates from voluntary, public and third sector organisations as well as private sector individuals.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Significant consideration has been given in regards to GDPR compliance, and as a result we have an active ongoing action and implementation plan

c. RESERVES POLICY

The Charity maintains a reserves policy in order to promote sustainability and growth. This policy aims to reserve 12 months core running costs alongside funds allocated to running costs, staff training and charity growth.

However, we currently hold 6 months.

The trustees have reviewed the restricted funds of the charity and made transfers to designated and unrestricted funds where appropriate. The restricted reserves consist of funds received committed to project delivery.

During 20/21 Trustees designated reserves to a Sinking Fund to replace and maintain the Furniture fixtures, fittings and decoration at Safespace Pendle, Rossendale and PDVI at the end of their lifecycle, in line with contractual obligations required by our Landlord.

Trustees also designated a maximum £48,000 from reserves towards Charity Management, Governanc, IT and Staff Training and a further £56,000 towards strategic development.

In 2020/2021 the remaining unrestricted, unallocated reserves equated to approximately 4 months core running costs providing sustainability to the Charity at a time when funding sources are changing dramatically and funding contracts are available for shorter time periods.

d. FINANCIAL REVIEW

The Statement of Financial Activities and Balance Sheet on pages 24 and 25 set out the financial position of the Charity.

Incoming resources for the year ending 31 March 2021 amounted to £1,225,132, resources expended £1,293,262 producing a deficit of £68,130. This leaves total charitable funds of £799,273.

Structure, governance and management

a. CONSTITUTION

The charity is constituted under a Memorandum of Association dated 26 February 2001 as amended by Special Resolutions dated 15 May 2001 and 2 October 2001 and is a registered charity number 1088536.
The charity was incorporated on 26 February 2001 and commenced trading on that date.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Namely that the process is open to other individuals or organisations who apply to the charity in the form required by the directors; and are approved by the directors.

Throughout the financial year we have received funding to advertise trustee roles through a trustee recruitment agency. This was aimed at individuals with particular skill sets. Applications are then completed and sent in to the Chair and the Charity Manager.
Upon approval, the newly appointed trustee is required to fill out a self-assessment form to identify any training needs. If anything is flagged up, courses are then provided to the individual.

The directors may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the charity to refuse the application.

Trusteeship is not transferable.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Policies adopted for the induction and training of Trustees are:

- PAC Trustee Induction Pack
- PAC Trustee Role Description
- PAC Trustee Leave of Absence Policy
- PAC Trustee Structure

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

PAC is a charitable company limited by guarantee. Members of the board in their roles as trustees of the charity and as Directors of the company / management committee are responsible for ensuring that the financial and administrative affairs and controls of the organisation are conducted in accordance with legal requirements and best practice.

PAC has appointed a Company Secretary who is responsible for ensuring that the requirements of the Charities Act 2011, Companies Acts 2006 and Trustees Act 2000 and other statutory requirements relating to companies are adhered to.

PAC has appointed a Treasurer who maintains oversight of the finances of the organisation, ensuring that the Board is appropriately informed of the financial situation of the organisation and that statutory requirements are met.

Trustees ensure that arrangements have been made for accounts to be externally independently examined on a yearly basis, and that annual accounts are produced and approved. For those years where the income exceeds the audit threshold, an external audit will be conducted.

The PAC Charity Manager has responsibility for the strategic leadership, direction and management of PAC - Positive Action in the Community and the projects within it. The Charity Manager must work in line with budget and business plans as agreed by the Trustees of PAC. The Charity Manager is also responsible for overseeing the financial sustainability of PAC, for liaison with the project managers, identifying development opportunities, and for preparing reports for the Trustees. The trustees have decided to delegate some of the day to day decision making, in relation to contracts, purchasing of supplies and the control of assets to the Charity Manager.

PAC has appointed a project manager for each project who report to the Charity Manager and have day to day responsibility for the projects within PAC including quality of provision and Health and Safety. The Project managers are responsible for ensuring that financial policy and procedures are followed and that timely information is provided as required to the Business and Finance Manager and Charity Manager.

e. RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Three of the major risks facing PAC include;

1. The COVID-19 pandemic – risks to health and safety, capacity to deliver contracts and agreements, and risk to finances.

2. PAC receives limited unrestricted income and needs to diversify. The COVID-19 pandemic has severely affected the capacity to generate unrestricted funding via the marketing and fundraising strategy. The strategy will continually be reviewed to find innovative alternative routes for funding, and minimise risks for the benefit of PAC and its service users.

3. PAC provision of supported accommodation is due out to tender within the next 12-24 months and as such there is risks associated to this process due to its competitive nature. Risks will be minimised by ensuring that adequate resource and support is given throughout the process to maximise opportunity for success.

Plans for future periods

a. PLANS FOR THE FUTURE AND FUTURE DEVELOPMENTS

Plans for the future

2021/2022 will inevitably be strongly influenced by the Government direction and management of the pandemic across the UK and the world.

However, PAC will remain focused on their public benefit responsibilities and needs of their service users in both response to COVID-19 and their individual circumstances that has brought them to our charity.

The 2020 – 2025 Strategic Plan for PAC will be agreed and published, and subsequently project based operational plans will be developed for the next 12-24 months which will ensure team involvement and influence.

Therefore, in 2021-2022 the following objectives have been set;

1. To sustain current projects and their delivery and identify opportunities for development
2. To develop and formally agree the PAC Strategic Plan for 2020-2025, utilising external support available
3. To ensure Staff Wellbeing is actively addressed in response to the pandemic, and in general as a staff benefit package
4. To continue to identify potential building for investment
5. To review Good Governance and respond accordingly

Future Plans

- To recruit new trustees, and increase diversity and community representation within the board
- To explore and identify potential opportunities for investment in PAC Head Office building / development of a wellbeing hub.
- To meet all the charity and company requirements
- To remain strategically relevant and actively engage with local and national strategic aims PAC to explore gaps in service and pursue opportunities for development
- To identify potential sources of funding for any development opportunities in line with the approved strategic and operational plans
- To ensure PAC and all its projects are adequately staffed to meet required delivery, and ensure outcomes can be achieved.

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

MEMBERS' LIABILITY

The Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, R P Smith and Co, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

This report was approved by the Trustees, on 21/12/21 and signed on their behalf by:

Trustee

SUSAN BIGGS

Trustee

ANDREW OENHURST

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees (who are also directors of Positive Action in the Community for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE COMMUNITY LTD

OPINION

We have audited the financial statements of PAC - Positive Action in the Community LTD (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities incorporating income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material

inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE COMMUNITY LTD

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' 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 charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

R P Smith & Co

R P Smith and Co

Chartered Accountants and Statutory Auditors

2 Southport Road
Chorley
Lancashire
PR7 1LB
Date: 21 December 2021

R P Smith and Co are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
INCOME FROM:					
Donations and legacies	2	**32,986**	**-**	**32,986**	*91,957*
Charitable activities	3	**894,004**	**297,265**	**1,191,269**	*1,132,670*
Other trading activities		**-**	**-**	**-**	*1,629*
Investments	4	**877**	**-**	**877**	*5,112*
TOTAL INCOME		**927,867**	**297,265**	**1,225,132**	*1,231,368*
EXPENDITURE ON:					
Charitable activities	7	**991,495**	**301,767**	**1,293,262**	*1,284,225*
TOTAL EXPENDITURE	8	**991,495**	**301,767**	**1,293,262**	*1,284,225*
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES		**(63,628)**	**(4,502)**	**(68,130)**	*(52,857)*
NET MOVEMENT IN FUNDS		**(63,628)**	**(4,502)**	**(68,130)**	*(52,857)*
RECONCILIATION OF FUNDS:					
Total funds brought forward		**802,089**	**65,314**	**867,403**	*920,260*
TOTAL FUNDS CARRIED FORWARD		**738,461**	**60,812**	**799,273**	*867,403*

The notes on pages 24 to 43 form part of these financial statements.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD

(A company limited by guarantee)
REGISTERED NUMBER: 04167948

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	13		**17,939**		*18,777*
CURRENT ASSETS					
Debtors	14	**139,922**		*159,804*	
Cash at bank and in hand		**755,494**		*750,015*	
		895,416		*909,819*	
CREDITORS: amounts falling due within one year	15	**(114,082)**		*(61,193)*	
NET CURRENT ASSETS			**781,334**		*848,626*
NET ASSETS			**799,273**		*867,403*
CHARITY FUNDS					
Restricted funds	16		**60,812**		*65,314*
Unrestricted funds	16		**738,461**		*802,089*
TOTAL FUNDS			**799,273**		*867,403*

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

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

The financial statements were approved and authorised for issue by the Trustees on 21/12/2021 and signed on their behalf, by:

Trustee SUSAN BIGGS

Trustee ANDREW DETHRIDGE

The notes on pages 24 to 43 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	18	**10,620**	*(108,325)*
Cash flows from investing activities:			
Purchase of tangible fixed assets		**(5,141)**	*(25,034)*
Net cash used in investing activities		**(5,141)**	*(25,034)*
Change in cash and cash equivalents in the year		**5,479**	*(133,359)*
Cash and cash equivalents brought forward		**750,015**	*883,374*
Cash and cash equivalents carried forward	19	**755,494**	*750,015*

The notes on pages 24 to 43 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the - FRS 102 SORP, Charities Act 2011 and the Companies Act 2006

PAC - Positive Action in the Community 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity was incorporated in England and Wales and has a registered office address of Hills House, Leeds Road, Nelson, Lancashire, BB9 8EL.

1. ACCOUNTING POLICIES (continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from theuse of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Turnover

Turnover comprises revenue recognised by the charity in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

1.7 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised. There are currently no assets.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

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

Fixtures and fittings	-	25% Reducing Balance
Computer equipment	-	25% Reducing Balance

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1. ACCOUNTING POLICIES (continued)

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discountrate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Donations	**5,653**	**-**	**5,653**	*38,500*
Student Placement Fees	**-**	**-**	**-**	*4,200*
Managing Agent Rebate	**27,333**	**-**	**27,333**	*49,257*
Total donations and legacies	**32,986**	**-**	**32,986**	*91,957*
Total 2020	*91,957*	*-*	*91,957*	

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Safespace Project	**747,695**	**-**	**747,695**	*722,748*
PDVI	**66,413**	**140,714**	**207,127**	*245,416*
EVOLVE	**48,518**	**-**	**48,518**	*26,507*
Lookout	**-**	**63,672**	**63,672**	*37,344*
RAH-CIN	**-**	**4,952**	**4,952**	*9,903*
PAC	**22,478**	**65,927**	**88,405**	*49,644*
YMHFA	**8,900**	**22,000**	**30,900**	*41,108*
	894,004	**297,265**	**1,191,269**	*1,132,670*
Total 2020	*1,132,670*	*-*	*1,132,670*	

Regarding the financial year ending 31st March 2020, £267,959 out of the £1,132,670 was restricted funding.

Safespace Project Income

	2021 £	*2020 £*
Small grants	**-**	*-*
Rent and housing benefit (Unrestricted)	**434,624**	*446,430*
Supporting People	**289,025**	*256,047*
Service Charge	**24,046**	*20,271*
Total	**747,695**	*722,748*

PDVI Income

	2021	2020
	£	£
Rent and housing benefit	**46,820**	*74,036*
MHCLG	**49,689**	*60,218*
Service Charge	**3,593**	*2,661*
Pendle Borough Council	**16,000**	*16,000*
Big Lottery Fund	**78,540**	*92,501*
OPCC - MOJ	**12,485**	-
Total	**207,127**	*245,416*

PAC Grants Income

	2021	2020
	£	£
Government JRS	**6,538**	-
Sundry	**1,968**	*1,259*
Neighbourly	**4,400**	-
Clothworkers	**5,000**	-
HAPI - Council	**7,500**	-
Lloyds	**8,360**	*24,913*
Trailblazer	**-**	*12,300*
LCC - IPC	**14,449**	-
Garfield Western	**6,500**	-
Wellbeing Challenge	**9,890**	*9,200*
HAPI - Lottery Fund	**23,800**	-
Children and Families Health and Well Being Service	**-**	*1,972*
Total	**88,405**	*49,644*

EVOLVE Income

	2021	2020
	£	£
Community Foundation	**2,250**	-
Evolve - CANW	**46,268**	*26,507*
Total	**48,518**	*26,507*

Lookout Income

	2021 £	*2020 £*
Children in Need	**63,672**	*37,344*
Total	**63,672**	*37,344*

Sub-Header

RAH Income

	2021 £	*2020 £*
Children in Need Grant	**4,952**	*9,903*
Total	**4,952**	*9,903*

Youth Mental Health First Aid Income

	2021 £	*202(£*
LCC- Public Health grant	**22,000**	*32,208*
Lancaster University - LEHSS	**8,900**	*8,900*
Total	**30,900**	*41,108*

4. INVESTMENT INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*Tota funds 2020 £*
Bank interest receivable	**877**	**-**	**877**	*5,112*
Total 2020	*5,112*	*-*	*5,112*	

5. DIRECT COSTS

	PAC	PDVI	EVOLVE	Lookout
	£	£	£	£
Rent and water rates	19,872	18,159	-	850
Light, heat and power	4,303	3,870	-	-
Insurance	6,981	-	-	-
Repairs and maintenance	578	680	-	-
Fixtures and furnishings	14,651	3,233	-	-
Telephone and IT costs	17,104	8,335	862	980
Beneficiary costs	1,947	288	1,802	1,896
Staff training	8,119	779	-	820
Travel and subsistence	263	424	521	852
Recruitment costs	-	-	-	-
Promotional expenses	452	981	-	-
Bank charges	1,438	-	-	-
General expenses	-	-	-	-
Office and sundry expenses	526	1,845	980	2,351
Event and project costs	853	-	-	-
Wages and salaries	120,207	115,294	6,638	35,077
National insurance	10,416	6,553	372	1,771
Pension cost	4,594	2,895	162	852
	212,304	163,336	11,337	45,449
Total 2020	*221,087*	*164,639*	*13,923*	*47,923*

5. DIRECT COSTS (continued)

	RAH	YMHFA	Safespace	Total 2021	*Total 2020*
	£	£	£	£	*£*
Rent and water rates	-	-	177,720	216,601	*226,055*
Light, heat and power	-	-	30,996	39,169	*47,236*
Insurance	-	-	-	6,981	*7,888*
Repairs and maintenance	-	-	10,402	11,660	*12,191*
Fixtures and furnishings	-	-	2,499	20,383	*33,312*
Telephone and IT costs	-	-	29,784	57,065	*44,355*
Beneficiary costs	182	4,724	64	10,903	*12,857*
Staff training	-	-	600	10,318	*10,491*
Travel and subsistence	-	-	482	2,542	*13,474*
Recruitment costs	-	-	-	-	*42*
Promotional expenses	-	-	-	1,433	*12,994*
Bank charges	-	-	-	1,438	*983*
General expenses	-	-	-	-	*36*
Office and sundry expenses	298	172	4,933	11,105	*13,111*
Event and project costs	-	-	-	853	*1,398*
Wages and salaries	6,499	13,042	403,776	700,533	*636,175*
National insurance	273	605	26,404	46,394	*43,583*
Pension cost	84	187	6,757	15,531	*17,415*
	7,336	18,730	694,417	1,152,909	*1,133,596*
Total 2020	*8,236*	*23,279*	*654,509*	*1,133,596*	

6. SUPPORT COSTS

	PAC	PDVI	EVOLVE	Lookout
	£	£	£	£
Legal and professional fees	5,887	2,877	6,850	-
Wages and salaries	16,501	15,722	797	4,783
National insurance	1,427	894	45	242
Pension cost	630	395	19	116
	24,445	19,888	7,711	5,141
Total 2020	*30,057*	*15,706*	*4,179*	*4,919*

6. SUPPORT COSTS (continued)

	RAH	YMHFA	Safespace	Total 2021	*Total 2020*
	£	£	£	£	*£*
Legal and professional fees	-	9,280	576	25,470	*52,507*
Wages and salaries	886	1,778	55,060	95,527	*86,752*
National insurance	37	82	3,600	6,327	*-*
Pension cost	12	25	921	2,118	*-*
	935	11,165	60,157	129,442	*139,259*
Total 2020	*1,012*	*33,095*	*50,291*	*-*	

7. GOVERNANCE COSTS

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	*Total funds 2020*
	£	£	£	*£*
Accountancy fees	932	-	932	*549*
Auditors' remuneration	4,000	-	4,000	*4,500*
Governance - Trustees expenses reimbursed	-	-	-	*63*
Governance - depreciation - tangible fixed assets	5,979	-	5,979	*6,258*
	10,911	-	10,911	*11,370*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	Tota 2020 £
Safespace Project	**153,775**	**-**	**82,974**	**236,749**	*251,144*
PDVI	**141,753**	**-**	**41,471**	**183,224**	*180,345*
EVOLVE	**8,033**	**-**	**11,015**	**19,048**	*18,102*
Lookout	**42,841**	**-**	**7,749**	**50,590**	*52,842*
RAH CIN	**7,791**	**-**	**480**	**8,271**	*9,248*
Young Mental Health First Aid Project	**15,719**	**-**	**14,176**	**29,895**	*56,374*
PAC	**496,518**	**-**	**258,056**	**754,574**	*704,800*
Charitable activities	**866,430**	**-**	**415,921**	**1,282,351**	*1,272,855*
Expenditure on governance	**-**	**5,979**	**4,932**	**10,911**	*11,370*
	866,430	**5,979**	**420,853**	**1,293,262**	*1,284,225*
Total 2020	*783,925*	*6,258*	*494,042*	*1,284,225*	

9. TURNOVER

All turnover arose within the United Kingdom.

10. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets:		
- owned by the charity	**5,979**	*6,258*
Auditors' remuneration - audit	**4,000**	*4,500*

During the year, no Trustees received any remuneration (2020 - £NIL).
During the year, no Trustees received any benefits in kind (2020 - £NIL).

11. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of £4,000 (2020 - £4,500). - -

12. STAFF COSTS

Staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	**796,060**	*722,927*
Social security costs	**52,721**	*43,583*
Other pension costs	**17,649**	*17,415*
	866,430	*783,925*

The average number of persons employed by the charity during the year was as follows:

	2021	2020
	No.	No.
Charitable activities	**57**	*54*

Average headcount expressed as a full time equivalent:

	2021	2020
	No.	No.
Charitable activities	**36**	*34*

No employee received remuneration amounting to more than £60,000 in either year.

The key management at PAC includes 5 employees which together for the year ending 31st March 2021 have total remuneration amounting to £185,495 (2020 - 5 employees - £164,398)

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Tota £
Cost			
At 1 April 2020	**2,201**	**22,834**	**25,035**
Additions	**5,141**	**-**	**5,141**
At 31 March 2021	**7,342**	**22,834**	**30,176**
Depreciation			
At 1 April 2020	**550**	**5,708**	**6,258**
Charge for the year	**1,698**	**4,281**	**5,979**
At 31 March 2021	**2,248**	**9,989**	**12,237**
Net book value			
At 31 March 2021	**5,094**	**12,845**	**17,939**
At 31 March 2020	*1,651*	*17,126*	*18,777*

14. DEBTORS

	2021 £	2020 £
Trade debtors	**38,879**	*71,765*
Other debtors	**2,861**	*3,708*
Prepayments	**7,771**	*15,368*
Accrued income	**90,411**	*68,963*
	139,922	*159,804*

15. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security (see below)	**22,052**	*11,069*
Pension costs	**6,050**	*6,539*
Accruals and deferred income	**85,980**	*43,585*
	114,082	*61,193*

Other taxation and social security

	2021	2020
	£	£
PAYE/NI control	**22,052**	*11,069*

Deferred income

	£
Deferred income at 1 April 2020	**12,257**
Resources deferred during the year	**-**
Amounts released from previous years	**(12,257)**
Deferred income at 31 March 2021	**-**

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds					
Designated Funds - SSP Sinking Fund	188,081	16,000	(5,413)	-	198,668
SSR Sinking Fund	33,327	14,000	(11,832)	-	35,495
Charity Management, Governance, IT and training	60,000	-	(49,520)	37,520	48,000
PDVI Sinking Fund	10,605	5,780	(1,336)	-	15,049
Strategical Development	37,000	-	(34,860)	53,860	56,000
	329,013	35,780	(102,961)	91,380	353,212
General funds					
General Funds	473,076	892,087	(888,534)	(91,380)	385,249
Total Unrestricted funds	802,089	927,867	(991,495)	-	738,461
Restricted funds					
Lookout - Children in Need	1,492	36,343	(23,261)	-	14,574
Lookout - Children In Need - COVID	-	27,329	(27,329)	-	-
Youth Mental Health First Aid	726	22,000	(21,721)	-	1,005
Lloyds Grant	10,878	8,360	(19,238)	-	-
RAH - Children In Need	4,204	4,952	(8,271)	-	885
MHCLG	21,652	50,319	(59,407)	-	12,564
Big Lottery Fund	24,529	78,540	(91,355)	-	11,714
Children's and Family Health and Well Being Service	1,833	-	(212)	-	1,621
Community Foundation	-	2,250	(2,250)	-	-
Groundwork - BOH	-	500	(500)	-	-
Neighbourly	-	4,400	(400)	-	4,000
Clothworkers	-	5,000	(5,000)	-	-
HAPI - Lottery fund	-	23,800	(23,800)	-	-
LCC - IPC Fund	-	14,449	-	-	14,449
JRS - Government Fund	-	6,538	(6,538)	-	-
OPCC - MOJ Fund	-	12,485	(12,485)	-	-
	65,314	297,265	(301,767)	-	60,812
Total of funds	867,403	1,225,132	(1,293,262)	-	799,273

16. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2020* £
Designated funds					
Designated Funds - SSP Sinking Fund	*196,421*	*15,000*	*(23,340)*	-	*188,081*
SSR Sinking Fund	*29,927*	*7,500*	*(4,100)*	-	*33,327*
Charity Management, Governance and training	*40,000*	-	*(40,000)*	*40,000*	*40,000*
Charity IT	*20,000*	-	*(20,000)*	*20,000*	*20,000*
PDVI Sinking Fund	*7,326*	*3,780*	*(501)*	-	*10,605*
Strategical Development	*37,000*	-	*(20,590)*	*20,590*	*37,000*
	330,674	*26,280*	*(108,531)*	*80,590*	*329,013*
General Funds	*542,636*	*937,129*	*(926,099)*	*(80,590)*	*473,076*
Restricted funds					
Lookout - Children in Need	*16,990*	*37,344*	*(52,842)*	-	*1,492*
Youth Mental Health First Aid	*15,992*	*41,108*	*(56,374)*	-	*726*
Lloyds Grant	*10,419*	*24,913*	*(24,454)*	-	*10,878*
RAH - Children In Need	*3,549*	*9,903*	*(9,248)*	-	*4,204*
MHCLG	-	*60,218*	*(38,566)*	-	*21,652*
Big Lottery Fund	-	*92,501*	*(67,972)*	-	*24,529*
Children's and Family Health and Well Being Service	-	*1,972*	*(139)*	-	*1,833*
	46,950	*267,959*	*(249,595)*	-	*65,314*
Total of funds	*920,260*	*1,231,368*	*(1,284,225)*	-	*867,403*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	**329,013**	**35,780**	**(102,961)**	**91,380**	**353,212**
General funds	**473,076**	**892,087**	**(888,534)**	**(91,380)**	**385,249**
	802,089	**927,867**	**(991,495)**	**-**	**738,461**
Restricted funds	**65,314**	**297,265**	**(301,767)**	**-**	**60,812**
	867,403	**1,225,132**	**(1,293,262)**	**-**	**799,273**

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2020* £
Designated funds	*330,674*	*26,280*	*(108,531)*	*80,590*	*329,013*
General funds	*542,636*	*937,129*	*(926,099)*	*(80,590)*	*473,076*
	873,310	*963,409*	*(1,034,630)*	*-*	*802,089*
Restricted funds	*46,950*	*267,959*	*(249,595)*	*-*	*65,314*
	920,260	*1,231,368*	*(1,284,225)*	*-*	*867,403*

DESIGNATED FUNDS

SSP Sinking Fund – Maintenance of furniture and fittings at Hills House
SSR Sinking Fund – Maintenance of furniture and fittings at 1 Queen St.
Charity management, Governance, IT and Training – to cover overhead and staff training costs which cannot be met though project funding, to fund investments needed to promote sustainability.
PDVI Sinking Fund - Maintenance of furniture and fittings at the SafeHouses.
Strategical Development - To support the strategic development, marketing, rebranding, project sustainability and business planning review of the charity to maximise new opportunities that will support the sustainability of services.

RESTRICTED FUNDS

Lookout –Children in Need – Charitable activity funded by BBC Children in Need for young victims of Domestic Abuse.
Youth Mental Health First Aid – Charitable activity funded and resulting from a contract with LCC Public Health to coordinate and deliver training.
Lloyds Grant - Emotional Health and Well Being funding which targets young people that are residents of SafeSpace.
RAH - Children In Need - Small grants to pilot support to young people presenting with harmful behaviours towards others.
MHCLG - Complex need worker and Play worker to assist the PDVI accommodation services.
Big Lottery Fund - This fund granted by the Big Lottery is for 5 years to support the PDVI Outreach project.
Children and Families Well Being Service - This fund was awarded to support the start up of youth work at a youth centre in Colne.
Community Foundation - This fund was a response to COVID to provide counselling and various other support to PAC service users.
Groundwork - Bags of Help - A fund to support beneficiaries.
Neighbourly - Two funds were received £400 for support to beneficiaries for isolation throughout COVID and £4,000 for outside areas to be enhanced at the supported accommodation sites for the service users.
Clothworkers - A specific fund for an industrial washer/dryer at our Supported accommodation site.
Hapi - Lottery - This was to fund a full time worker to provide prevention and awareness interventions for youth homelessness across Burnley, Pendle and Rossendale.
LCC - IPC - An infection, prevention and control fund offered by the council to provide supported accommodation with monies for COVID equipment/ cleaning/ staffing costs
JRS - This was to fund staff that had to be furloughed as per the government scheme.
OPCC - MOJ - This was a fund to increase staffing to assist the domestic abuse helpline and live chat due to the increased demand as well as counselling sessions for beneficiaries.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	17,939	-	17,939
Current assets	834,604	60,812	895,416
Creditors due within one year	(114,082)	-	(114,082)
	738,461	60,812	799,273

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	*Restricted funds 2020* £	*Total funds 2020* £
Tangible fixed assets	*18,776*	-	*18,776*
Current assets	*844,506*	*65,314*	*909,820*
Creditors due within one year	*(61,193)*	-	*(61,193)*
	802,089	*65,314*	*867,403*

18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	*2020* £
Net expenditure for the year (as per Statement of Financial Activities)	**(68,130)**	*(52,857)*
Adjustment for:		
Depreciation charges	**5,979**	*6,258*
Decrease/(increase) in debtors	**19,882**	*(49,346)*
Increase/(decrease) in creditors	**52,889**	*(12,380)*
Net cash provided by/(used in) operating activities	**10,620**	*(108,325)*

19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	*2020* £
Cash in hand	**755,494**	*750,015*
Total	**755,494**	*750,015*

20. OPERATING LEASE COMMITMENTS

At 31 March 2021 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2021	2020
	£	£
Amounts payable:		
Within 1 year	**175,975**	*134,671*
Between 1 and 5 years	**5,571**	*29,110*
Total	**181,546**	*163,781*

21. TRUSTEES' EXPENSES

During the period no trustees received reimbursement of travel expenses (2020 - £62.80.)

22. RELATED PARTY TRANSACTIONS

There have been no related party transactions throughout the financial year.

23. POST BALANCE SHEET EVENTS

There have been no significant events affecting the company since the year-end.

24. CONTROLLING PARTY

The trustees named in the administrative section of the accounts ultimately control the company.