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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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**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

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
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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 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 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.
- 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

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- 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.

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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.

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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, preventing outbreaks 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 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 such impacted on the availability of move on accommodation options.

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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 the current 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 in 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 (which 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 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'.

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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.

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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 their abusers 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"

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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 who would 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 physical reminders of historical abuse i.e. via the use of face masks (reminding them of incidents of suffocation/ not being able 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,

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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."

YMHA. 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 received is 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.

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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 I can 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 were 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.

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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, Governance, 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.

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

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.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

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.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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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 21/2/21 and signed on their behalf by:


Trustee
SUSAN BIGGS


Trustee
ANDREW OREHURST

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

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.

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

**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

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

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.

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

**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.

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**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 DEWHURST**

The notes on pages 24 to 43 form part of these financial statements.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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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.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**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.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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 discount rate 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.

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**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
<i>Total 2020</i>	<i>91,957</i>	<i>-</i>	<i>91,957</i>	

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
Total	894,004	297,265	1,191,269	1,132,670
<i>Total 2020</i>	<i>1,132,670</i>	<i>-</i>	<i>1,132,670</i>	

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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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	<u>207,127</u>	<u>245,416</u>

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	<u>88,405</u>	<u>49,644</u>

EVOLVE Income

	2021 £	2020 £
Community Foundation	2,250	-
Evolve - CANW	46,268	26,507
Total	<u>48,518</u>	<u>26,507</u>

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Lookout Income

	2021 £	2020 £
Children in Need	63,672	37,344
Total	<u>63,672</u>	<u>37,344</u>

Sub-Header

RAH Income

	2021 £	2020 £
Children in Need Grant	4,952	9,903
Total	<u>4,952</u>	<u>9,903</u>

Youth Mental Health First Aid Income

	2021 £	2020 £
LCC- Public Health grant	22,000	32,208
Lancaster University - LEHSS	<u>8,900</u>	<u>8,900</u>
Total	<u>30,900</u>	<u>41,108</u>

4. INVESTMENT INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest receivable	877	-	877	5,112
Total 2020	<u>5,112</u>	<u>-</u>	<u>5,112</u>	

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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
	<u>212,304</u>	<u>163,336</u>	<u>11,337</u>	<u>45,449</u>
<i>Total 2020</i>	<u>221,087</u>	<u>164,639</u>	<u>13,923</u>	<u>47,923</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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
	<u>7,336</u>	<u>18,730</u>	<u>694,417</u>	<u>1,152,909</u>	<u>1,133,596</u>
<i>Total 2020</i>	<u>8,236</u>	<u>23,279</u>	<u>654,509</u>	<u>1,133,596</u>	

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
	<u>24,445</u>	<u>19,888</u>	<u>7,711</u>	<u>5,141</u>
<i>Total 2020</i>	<u>30,057</u>	<u>15,706</u>	<u>4,179</u>	<u>4,919</u>

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FOR THE YEAR ENDED 31 MARCH 2021**

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	-
	<u>935</u>	<u>11,165</u>	<u>60,157</u>	<u>129,442</u>	<u>139,259</u>
<i>Total 2020</i>	<u>1,012</u>	<u>33,095</u>	<u>50,291</u>	<u>-</u>	

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
	<u>10,911</u>	<u>-</u>	<u>10,911</u>	<u>11,370</u>

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
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8. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	Total 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
<i>Total 2020</i>	<i>783,925</i>	<i>6,258</i>	<i>494,042</i>	<i>1,284,225</i>	

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).

- -

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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
	<hr/> 866,430 <hr/>	<hr/> 783,925 <hr/>

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)

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2020	2,201	22,834	25,035
Additions	5,141	-	5,141
At 31 March 2021	<u>7,342</u>	<u>22,834</u>	<u>30,176</u>
Depreciation			
At 1 April 2020	550	5,708	6,258
Charge for the year	1,698	4,281	5,979
At 31 March 2021	<u>2,248</u>	<u>9,989</u>	<u>12,237</u>
Net book value			
At 31 March 2021	<u>5,094</u>	<u>12,845</u>	<u>17,939</u>
At 31 March 2020	<u>1,651</u>	<u>17,126</u>	<u>18,777</u>

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
	<u>139,922</u>	<u>159,804</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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
	<hr/> 114,082	<hr/> 61,193
Other taxation and social security		
	2021 £	2020 £
PAYE/NI control	22,052	11,069
	<hr/>	<hr/>
Deferred income		£
Deferred income at 1 April 2020		12,257
Resources deferred during the year		-
Amounts released from previous years		<hr/> (12,257)
Deferred income at 31 March 2021		<hr/> -

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 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
	<u>329,013</u>	<u>35,780</u>	<u>(102,961)</u>	<u>91,380</u>	<u>353,212</u>
General funds					
General Funds	473,076	892,087	(888,534)	(91,380)	385,249
Total Unrestricted funds	<u>802,089</u>	<u>927,867</u>	<u>(991,495)</u>	<u>-</u>	<u>738,461</u>
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)	-	-
	<u>65,314</u>	<u>297,265</u>	<u>(301,767)</u>	<u>-</u>	<u>60,812</u>
Total of funds	<u>867,403</u>	<u>1,225,132</u>	<u>(1,293,262)</u>	<u>-</u>	<u>799,273</u>

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2020 £</i>
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
	<u>330,674</u>	<u>26,280</u>	<u>(108,531)</u>	<u>80,590</u>	<u>329,013</u>
General Funds	<u>542,636</u>	<u>937,129</u>	<u>(926,099)</u>	<u>(80,590)</u>	<u>473,076</u>
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
	<u>46,950</u>	<u>267,959</u>	<u>(249,595)</u>	<u>-</u>	<u>65,314</u>
Total of funds	<u>920,260</u>	<u>1,231,368</u>	<u>(1,284,225)</u>	<u>-</u>	<u>867,403</u>

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
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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 through 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.

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**NOTES TO THE FINANCIAL STATEMENTS
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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)
	<u>738,461</u>	<u>60,812</u>	<u>799,273</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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17. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	18,776	-	18,776
Current assets	844,506	65,314	909,820
Creditors due within one year	(61,193)	-	(61,193)
	<u>802,089</u>	<u>65,314</u>	<u>867,403</u>

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

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**NOTES TO THE FINANCIAL STATEMENTS
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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	<u>181,546</u>	<u>163,781</u>

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.

