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

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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**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

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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 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

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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
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.

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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

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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

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- 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."

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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.

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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

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 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

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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.

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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

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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.

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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.

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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

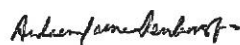
The auditors, Smith & Goulding Limited, have indicated their willingness to continue in office. The Designated Trustees will propose a motion re-appointing the auditors at a meeting of the Trustees.

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



Trustee

S. BIGGS



Trustee

A. DEWHURST

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

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.

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 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

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**

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.

Smith & Goulding limited

Smith & Goulding Limited

Chartered Accountants and Statutory Auditors

2 Southport Road
Chorley
Lancashire
PR7 1LB
Date:

12 December 2022

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

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 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. B1445 


Trustee
A. DENHURST

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)

**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.

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

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.

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

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

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 2022

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.

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

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

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
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2021	32,986	-	32,986	
	<hr/>	<hr/>	<hr/>	

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

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

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
	<u>985,955</u>	<u>358,321</u>	<u>1,344,276</u>	<u>1,191,269</u>
<i>Total 2021</i>	<u>894,004</u>	<u>297,265</u>	<u>1,191,269</u>	

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	<u>778,176</u>	<u>747,695</u>

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	<u>317,466</u>	<u>207,127</u>

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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	

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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
<i>Total 2021</i>	<i>212,304</i>	<i>163,336</i>	<i>11,337</i>	<i>45,449</i>

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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
	<u>7,957</u>	<u>8,665</u>	<u>726,735</u>	<u>1,263,297</u>	<u>1,152,909</u>
<i>Total 2021</i>	<u>7,336</u>	<u>18,730</u>	<u>694,417</u>	<u>1,152,909</u>	

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
	<u>26,257</u>	<u>24,661</u>	<u>10,978</u>	<u>4,288</u>
<i>Total 2021</i>	<u>24,445</u>	<u>19,888</u>	<u>7,711</u>	<u>5,141</u>

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

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

6. SUPPORT COSTS (continued)

	RAH	YMHFA	Safespace	Total	Total
	£	£	£	2022	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
<i>Total 2021</i>	<i>935</i>	<i>11,165</i>	<i>60,157</i>	<i>-</i>	

7. GOVERNANCE COSTS

	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	2022	2022	2022	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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**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
<i>Total 2021</i>	<i>866,430</i>	<i>5,979</i>	<i>420,853</i>	<i>1,293,262</i>	

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).

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PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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
	<u>882,835</u>	<u>866,430</u>

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

	2022 No.	2021 No.
Charitable activities	60	57

Average headcount expressed as a full time equivalent:

	2022 No.	2021 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

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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

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

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
	<u>91,155</u>	<u>114,082</u>
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		<u>50,000</u>

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

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
	<u>353,212</u>	<u>30,250</u>	<u>(104,509)</u>	<u>72,507</u>	<u>351,460</u>
General funds					
General Funds	385,249	1,008,940	(957,839)	(72,507)	363,843
Total Unrestricted funds	<u>738,461</u>	<u>1,039,190</u>	<u>(1,062,348)</u>	<u>-</u>	<u>715,303</u>
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
	<u>60,812</u>	<u>358,321</u>	<u>(344,167)</u>	<u>-</u>	<u>74,966</u>
Total of funds	<u>799,273</u>	<u>1,397,511</u>	<u>(1,406,515)</u>	<u>-</u>	<u>790,269</u>

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
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	<u>473,076</u>	<u>892,087</u>	<u>(888,534)</u>	<u>(91,380)</u>	<u>385,249</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 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
	<u>738,461</u>	<u>1,039,190</u>	<u>(1,062,348)</u>	<u>-</u>	<u>715,303</u>
Restricted funds	60,812	358,321	(344,167)	-	74,966
	<u>799,273</u>	<u>1,397,511</u>	<u>(1,406,515)</u>	<u>-</u>	<u>790,269</u>

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
	<u>802,089</u>	<u>927,867</u>	<u>(991,495)</u>	<u>-</u>	<u>738,461</u>
Restricted funds	65,314	297,265	(301,767)	-	60,812
	<u>867,403</u>	<u>1,225,132</u>	<u>(1,293,262)</u>	<u>-</u>	<u>799,273</u>

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
FOR THE YEAR ENDED 31 MARCH 2022

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.

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

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)
	<u>715,303</u>	<u>74,966</u>	<u>790,269</u>

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)
	<u>738,461</u>	<u>60,812</u>	<u>799,273</u>

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	<u>(82,333)</u>	<u>10,620</u>

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	673,161	755,494
Total	<u>673,161</u>	<u>755,494</u>

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NOTES TO THE FINANCIAL STATEMENTS
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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.

