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

AUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

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

Company registered number

04167948

Charity registered number

1088536

Registered office

Hills House
Leeds Road
Nelson
Lancashire
BB9 8EL

Company secretary

C Bennett

CEO

C Bennett

Independent auditors

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

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**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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

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

Objectives and Activities

a. POLICIES AND OBJECTIVES

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

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

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

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Positive Action in the Community currently manages ten main projects:

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

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

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

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

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

PAC and its projects have received funding from:

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

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

PUBLIC BENEFIT

The trustees confirm that, in accordance with their duty in section 17(5) of the 2011 Charities Act, they have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake.

The remainder of this Annual Report explains the charity's work during the period and how it has been carried

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out for the public benefit.

c. VOLUNTEERS

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

Achievements and performance

a. REVIEW OF ACTIVITIES

PAC

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

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

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

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

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

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

Be Free

Community Provision

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

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

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

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programme

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

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

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

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

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

Feedback from Be Free service users included;

"Thankyou so much for helping me move into a safe place" - adult

"The workshops that were provided were fantastic and the children really enjoyed them whilst learning" - teacher

"You make me happy when you come to see me" - child

"Thankyou for being flexible and working out of normal hours to provide support" - parent

Accommodation Services

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

Throughout 2022/23 we provided provision for women with complex needs; reducing the number of non-admissions for these reasons and to ensure support was available for those who needed additional support to maintain their stay in supported accommodation. Support also included transitional support to support women and children resettlement into the community following their stay in safe accommodation.

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

SafeSpace

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

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

Young people have been supported to manage their finances effectively, develop independent living skills

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

Outcomes achieved at SafeSpace Rossendale over the course of the year included;

- 42 young people accommodated
- 85% of move on's were positive (i.e. moved into alternative supported accommodation/ returned to family)
- The average length of stay was 232 days
- Occupancy rate was 98.40%
- Of those that moved on...
- 100% of young people developed a support network in preparation for independent living
- 88% were able to manage their mental health better
- 96% were supported to maximise their income, manage their finances and live within their budget

Outcome achieved at SafeSpace Pendle over the course of the year included;

- 30 young people accommodated
- 93% of move on's were positive (i.e. moved into alternative supported accommodation/ returned to family)
- The average length of stay was 224 days
- Our occupancy rate was 98.86%
- Of those that have moved on...
- 96% of young people developed a support network in preparation for independent living
- 88% were able to manage their mental health better
- 96% were supported to maximise their income, manage their finances and live within their budget

HAPI

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

Of the young people referred;

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

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

Feedback included;

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

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

Evolve

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

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

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

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

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

Public Mental Health Training

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

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

The key objectives that are delivered to all 12 districts across the Lancashire footprint are to –

- 1 – Improve engagement of individuals, communities and health professionals in public mental health training.
- 2 – Reduce stigma, raising awareness, and starting conversations around mental health.
- 3 – Increasing the number of people who know how to ask for help and support.

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

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

Throughout the year 2022 - 2023 we delivered the following –

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

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

At the end of each course feedback is obtained from each delegate to allow for the improvement of the courses moving forward, some of the questions include –

The first question is based around knowledge – 'How would you rate your knowledge in the specific course area'. This is rated 1 – 10.

At the start of the course on average throughout the year, delegates have scored this 5.8.

After the course on average this increased to 9.1

The second question is based around confidence – 'How would you rate your confidence in the specific course area'. This is rated 1 – 10.

At the start of the course on average throughout the year, delegates have scored this 5.25.

After the course this increase to 8.98.

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

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

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

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

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

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

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

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

Looking forward into 2023 – 2024, we are going to be;

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

Wellbeing Education Reform monies

PAC was awarded additional monies alongside the contract to train an additional 12 delegates to become trainers across Lancashire.

Due to the revamp of the train the trainer courses through Mental Health First Aid, this was delayed from 2021. However, this has now been scheduled so that many more workplaces can benefit from having skilled, qualified, Mental Health First Aiders. These delegates will be trained in 2023 – 2024.

Financial review

a. GOING CONCERN

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

b. PRINCIPAL RISKS AND UNCERTAINTIES

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

c. RESERVES POLICY

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

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

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

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

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

d. FINANCIAL REVIEW

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

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

Structure, governance and management

a. CONSTITUTION

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

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

Throughout the financial year we have received funding to advertise trustee roles through a trustee recruitment agency. This was aimed at individuals with particular skill sets. Applications are then completed and sent in to the Chair and the Charity Manager.

Upon approval, the newly appointed trustee is required to fill out a self-assessment form to identify any training needs. If anything is flagged up, courses are then provided to the individual.

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

Trusteeship is not transferable.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Policies adopted for the induction and training of Trustees are:

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

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

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

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

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

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

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

e. RISK MANAGEMENT

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

Two of the major risks facing PAC include;

1. PAC receives limited unrestricted income and needs to diversify. The COVID-19 pandemic has severely affected the capacity to generate unrestricted funding via the marketing and fundraising strategy. The strategy will continually be reviewed to find innovative alternative routes for funding, and minimise risks for the benefit of PAC and its service users. PAC have invested in a Partnership and Community Engagement Officer in 2022/2023 to help drive this forward.
2. PAC provision of supported accommodation is due out to tender within the next 12-24 months and as

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

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

Plans for future periods

a. PLANS FOR THE FUTURE AND FUTURE DEVELOPMENTS

Plans for the future

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

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

Future Plans

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2023

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.

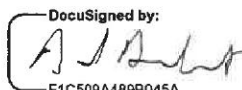
AUDITORS

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.

21 December 2023

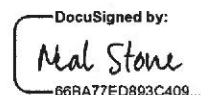
This report was approved by the Trustees, on

and signed on their behalf by:

DocuSigned by:

F1C509A489B045A...
Andrew Dewhurst

Trustee

21 December 2023

DocuSigned by:

66BA77ED893C409...
Neal Stone

Trustee

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

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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 2023 which comprise the Statement of financial activities incorporating income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

OTHER INFORMATION

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

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

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.

OTHER MATTERS

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities including fraud. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative or potential bias.

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

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

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**

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

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

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

USE OF OUR REPORT

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



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

Chartered Accountants and Statutory Auditors

2 Southport Road
Chorley
Lancashire
PR7 1LB

Date: 21 December 2023

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

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

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

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

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

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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)
REGISTERED NUMBER: 04167948

BALANCE SHEET
AS AT 31 MARCH 2023

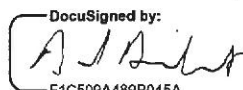
	Note	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	12		9,783		13,045
CURRENT ASSETS					
Debtors	13	161,510		195,218	
Cash at bank and in hand		623,370		673,161	
		<u>784,880</u>		<u>868,379</u>	
CREDITORS: amounts falling due within one year	14	(66,576)		(91,155)	
NET CURRENT ASSETS			<u>718,304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

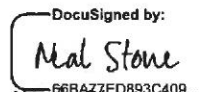
The charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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

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

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

DocuSigned by:

 F1C509A489B045A...
 Andrew Dewhurst
 Trustee

DocuSigned by:

 66BA27ED893C409...
 Neal Stone
 Trustee

The notes on pages 24 to 40 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 2023

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

The notes on pages 24 to 40 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 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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

PAC - Positive Action in the Community LTD meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

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

No restatements were required.

1.3 Company status

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

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

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

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

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 2023**

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

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

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

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

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

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

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

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

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

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

1.7 Interest receivable

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

1.8 Debtors

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

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

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

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

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

1.10 Liabilities and provisions

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

1.11 Fund accounting

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

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

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

1.12 Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

Critical areas of judgment:
Depreciation expense
Uncollectable receivables

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

3. INCOME FROM DONATIONS AND LEGACIES

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

4. FUNDRAISING INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising	10,489	-	10,489	-
	<u>10,489</u>	<u>-</u>	<u>10,489</u>	<u>-</u>

5. INVESTMENT INCOME

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest receivable	10,436	-	10,436	269
	<u>10,436</u>	<u>-</u>	<u>10,436</u>	<u>269</u>
Total 2022	<u>269</u>	<u>-</u>	<u>269</u>	

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

6. DIRECT COSTS

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

7. SUPPORT COSTS

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

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

7. SUPPORT COSTS (continued)

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

8. GOVERNANCE COSTS

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

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets:		
- owned by the charity	3,262	4,894
Auditors' remuneration - audit	4,500	4,200
	<u>7,762</u>	<u>9,094</u>

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

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

10. AUDITORS' REMUNERATION

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

- -

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

11. STAFF COSTS

Staff costs were as follows:

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

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

	2023	2022
	No.	No.
Charitable activities	62	60

Average headcount expressed as a full time equivalent:

	2023	2022
	No.	No.
Charitable activities	43	39

The number of higher paid employees was:

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

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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. TANGIBLE FIXED ASSETS

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

13. DEBTORS

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

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

14. CREDITORS: Amounts falling due within one year

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

Other taxation and social security

	2023 £	2022 £
PAYE/NI control	<u>28,846</u>	<u>-</u>

Deferred income

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

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

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds					
Designated Funds - SSP Sinking Fund	198,668	13,500	(13,779)	-	198,389
SSR Sinking Fund	35,495	11,250	(6,572)	-	40,173
Charity Management, Governance, IT and training	48,000	-	(37,285)	37,285	48,000
PDVI Sinking Fund	15,049	5,500	(5,651)	-	14,898
Strategical Development	56,000	-	(41,222)	35,222	50,000
	<u>353,212</u>	<u>30,250</u>	<u>(104,509)</u>	<u>72,507</u>	<u>351,460</u>
General Funds	<u>385,249</u>	<u>1,008,940</u>	<u>(957,839)</u>	<u>(72,507)</u>	<u>363,843</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>

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NOTES TO THE FINANCIAL STATEMENTS
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SUMMARY OF FUNDS - CURRENT YEAR

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

SUMMARY OF FUNDS - PRIOR YEAR

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

DESIGNATED FUNDS

SSP Sinking Fund – Maintenance of furniture and fittings/ other repairs at Hills House

SSR Sinking Fund – Maintenance of furniture and fittings/ other repairs at 1 Queen St.

Charity management, Governance, IT and Training – to cover overhead and staff training costs which cannot be met through project funding, to fund investments needed to promote sustainability.

Be Free Sinking Fund - Maintenance of furniture and fittings/ other repairs at the SafeHouses.

Strategical Development - To support the strategic development, marketing, rebranding, project sustainability and business planning review of the charity to maximise new opportunities that will support the sustainability of services.

Waterside Development - To support the development of the Waterside project.

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

RESTRICTED FUNDS

Lookout –Children in Need – Charitable activity funded by BBC Children in Need for young victims of Domestic Abuse.

LCC - WER - This fund to enhance workforce development in mental health across Lancashire. Up to 12 people to be trained in Youth Mental Health First Aid.

MPT - Wellbeing Activities - Monies specifically for trips and activities for those young people on the employment project.

Youth Mental Health First Aid – Charitable activity funded and resulting from a contract with LCC Public Health to coordinate and deliver training.

RAH - Children In Need - Small grants to pilot support to young people presenting with harmful behaviours towards others.

MHCLG - Complex need worker and Play worker to assist the PDVI accommodation services.

Big Lottery Fund - Be Free - This fund granted by the Big Lottery is for 5 years to support the PDVI Outreach project.

Big Lottery Fund - HAPI - This fund granted by the Big Lottery is for 3 years to support early interventions to reduce the risk of homelessness amongst young people up to the age of 25.

Children and Families Well Being Service - This fund was awarded to support the start up of youth work at a youth centre in Colne.

Neighbourly - Two funds were received £400 for support to beneficiaries for isolation throughout COVID and £4,000 for outside areas to be enhanced at the supported accommodation sites for the service users.

Hapi - Lottery - This was to fund a full time worker to provide prevention and awareness interventions for youth homelessness across Burnley, Pendle and Rossendale.

LCC - IPC - An infection, prevention and control fund offered by the council to provide supported accommodation with monies for COVID equipment/ cleaning/ staffing costs

Kickstart - This funding was received to pay for salaries to assist those between the ages of 16 - 21 to get back into employment by gaining work experience.

OPCC - MOJ - This was a fund to increase staffing to assist the domestic abuse helpline and live chat due to the increased demand as well as counselling sessions for beneficiaries.

OPCC - Waterside - This funding is for various youth groups to be run from our Waterside building to reach young people in the area.

M&S Grant - Grant received from Marks and Spencers for counselling/ other evolve project work.

Household Support Fund - This funding was received to support those women and their families fleeing domestic abuse. This fund provided help with bills/ white goods and furniture and fittings.

Healthy Relationships/ Safe at home - This was funding received to go into schools to support with Domestic Abuse and to help those fleeing domestic abuse to find suitable housing.

Youth Investment Fund (YIF) - This was a fund provided to the youth club for new equipment and furniture to benefit the residents in the local community.

Arnold Clark - This grant was received to support our counselling service and to equip a room to provide counselling support.

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

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

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

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

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

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	623,370	673,161
Total	<u>623,370</u>	<u>673,161</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.