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

AUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

K Broadhurst
N Barrow
A Dewhurst
N Stone

Company registered number

04167948

Charity registered number

1088536

Registered office

Hills House
Leeds Road
Nelson
Lancashire
BB9 8EL

Company secretary

C Bennett

CEO

C Bennett

Independent auditors

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

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

Advisers (continued)

Bankers

Unity Trust Bank PLC
Nine Brindleyplace
Birmingham
B1 2HB

Investment Advisor

CCLA
85 Queen Victoria Street
London
EC4V 4ET

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and Activities

a. POLICIES AND OBJECTIVES

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

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

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

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Positive Action in the Community currently manages ten main projects:

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

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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.
- YMHA, SafeTalk and ASIST training Co-ordination is a public health contract we hold to co-ordinate the delivery of free training to the children and young people's workforce to support the early intervention approach and increase mental health and wellbeing in Lancashire

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

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

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

PAC and its projects have received funding from:

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

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

PUBLIC BENEFIT

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

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

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c. VOLUNTEERS

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

Achievements and performance

a. REVIEW OF ACTIVITIES

PAC

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

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

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

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

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

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

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

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

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

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

Be Free

Community Provision

A responsive service continued to be available for both adults and children in Pendle and Rossendale, with self referrals continuing to be our highest referral source.

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

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

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

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FOR THE YEAR ENDED 31 MARCH 2024

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

Age appropriate initial assessments

Programmes of one to one support

Drawing and Talking therapy

Sibling sessions

YPVA support; including support to report abuse to the Police, criminal trial support, representation at MARAC

Advocacy, ensuring children and young people's voices were seen, heard and believed

Bespoke and age appropriate safety planning

Regular support reviews to meet emerging needs

Clear exit pathways to maintain outcomes achieved

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

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

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

Accommodation Services

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

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

Support also included transitional support to support women and children resettled into the community following their stay in safe accommodation.

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

Feedback from Be Free service users included;

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

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

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

SafeSpace

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

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

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

Young people have been supported to manage their finances effectively, develop independent living skills including cooking, cleaning and doing laundry, manage their emotional wellbeing, receive targeted support for mental health, alcohol and substance use and to make plans for their future including participation in training, education and employment.

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

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

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

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

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

HAPI

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

Of the young people referred;

- 36 accessed one off advice
- 318 accessed one to one support
- 5 young people accessed mediation
- 297 accessed advocacy support
- 60 accessed support to apply for benefits
- 269 accessed support regarding their existing housing
- 60 accessed support to source emergency accommodation
- 62 required support regarding Children's Social Care interventions
- 80 required referrals to other services
- 29 have accessed our emergency fund
- 8 have accessed our resettlement fund

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

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EVOLVE

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

- **Counselling**

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

Additionally, we have worked on an emotional health and wellbeing contract funded by LCC to deliver programmes of counselling to children and young people throughout East Lancashire.

- **Employment support**

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

- **Loneliness support and interventions**

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

- **Youth provision**

We continued to provide access to youth provision, 2 sessions a week delivered at our youth centre in Waterside, Colne. This was complimented by our involvement in HAF during Easter, Summer and Christmas.

Detached youth work was delivered in Pendle and Rossendale, alongside LCC's targeted youth support team to reach young people in places where they are at, aiming to reduce engagement in ASB.

We continued to employ a youth engagement worker, based in the Pendle Yes Hub with Active Lancashire, to provide support with employment, personal development and other youth needs.

- **Public Mental Health Training**

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

Financial review

a. GOING CONCERN

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

b. PRINCIPAL RISKS AND UNCERTAINTIES

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

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result we have an active ongoing action and implementation plan

c. RESERVES POLICY

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

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

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

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

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

d. FINANCIAL REVIEW

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

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

Structure, governance and management

a. CONSTITUTION

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

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

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

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

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

Trusteeship is not transferable.

c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

Policies adopted for the induction and training of Trustees are:

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

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

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

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

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

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

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

e. RISK MANAGEMENT

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

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Two of the major risks facing PAC include;

1. PAC receives limited unrestricted income and needs to diversify. The COVID-19 pandemic has severely affected the capacity to generate unrestricted funding via the marketing and fundraising strategy. The strategy will continually be reviewed to find innovative alternative routes for funding, and minimise risks for the benefit of PAC and its service users. PAC continued to invest in a Partnership and Community Engagement Officer in 2023/2024 to help drive this forward.
2. PAC provision of supported accommodation came out to tender in 2024. Risks will be minimised by ensuring that adequate resource and support is given throughout the process to maximise opportunity for success.

Plans for future periods

a. PLANS FOR THE FUTURE AND FUTURE DEVELOPMENTS

Plans for the future

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

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

Future Plans

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

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MEMBERS' LIABILITY

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

DISCLOSURE OF INFORMATION TO AUDITORS

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

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

AUDITORS

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

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

Andrew Gellman

Trustee

ANDREW GELLMAN
5/3/25

Trustee

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TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

OPINION

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

In our opinion the financial statements:

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

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

OTHER INFORMATION

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

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

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(A company limited by guarantee)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE
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inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

RESPONSIBILITIES OF TRUSTEES

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

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

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PAC - POSITIVE ACTION IN THE
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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 of potential bias.

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

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

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

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

Material misstatements that arise due to fraud can be harder to detect 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.



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

Chartered Accountants and Statutory Auditors

2 Southport Road
Chorley
Lancashire
PR7 1LB

Date: 10/3/2025

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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

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

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

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REGISTERED NUMBER: 04167948

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	£	2024 £
FIXED ASSETS			
Tangible assets	12		11,405
CURRENT ASSETS			
Debtors	13	122,031	
Cash at bank and in hand		673,866	
		<u>795,897</u>	
CREDITORS: amounts falling due within one year	14	<u>(16,272)</u>	
NET CURRENT ASSETS			<u>779,625</u>
NET ASSETS			<u><u>791,030</u></u>
CHARITY FUNDS			
Restricted funds	15		54,689
Unrestricted funds	15		736,341
			<u>791,030</u>
TOTAL FUNDS			<u><u>791,030</u></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 5/3/2025 and signed on their behalf, by:

Andrew [Signature]
Andrew [Signature]
 Trustee 5/3/25

Trustee

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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

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

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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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

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

1.2 Reconciliation with previous Generally Accepted Accounting Practice

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

No restatements were required.

1.3 Company status

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

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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES (continued)

1.4 Income

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

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

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

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

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

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

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

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

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

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

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

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

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets and depreciation

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

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

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

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

1.7 Interest receivable

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

1.8 Debtors

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

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

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

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

1.10 Liabilities and provisions

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

1.11 Fund accounting

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

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

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

1.12 Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

Critical areas of judgment:
Depreciation expense
Uncollectable receivables

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

2. INCOME FROM CHARITABLE ACTIVITIES

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

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

3. INCOME FROM DONATIONS AND LEGACIES

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

4. FUNDRAISING INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Fundraising	5,525	-	5,525
	<u>10,489</u>	<u>-</u>	<u>10,489</u>
Total 2023	<u>10,489</u>	<u>-</u>	<u>10,489</u>

5. INVESTMENT INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Bank interest receivable	28,596	-	28,596
	<u>10,436</u>	<u>-</u>	<u>10,436</u>
Total 2023	<u>10,436</u>	<u>-</u>	<u>10,436</u>

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

6. DIRECT COSTS

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

7. SUPPORT COSTS

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

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

8. GOVERNANCE COSTS

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

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

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

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

10. AUDITORS' REMUNERATION

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

- -

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

11. STAFF COSTS

Staff costs were as follows:

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

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

	2024 No.
Charitable activities	-

Average headcount expressed as a full time equivalent:

	2024 No.
Charitable activities	46

The number of higher paid employees was:

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

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

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

12. TANGIBLE FIXED ASSETS

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

13. DEBTORS

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

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

14. CREDITORS: Amounts falling due within one year

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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

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

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

SUMMARY OF FUNDS - CURRENT YEAR

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

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 2024

RESTRICTED FUNDS

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

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

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

Lancashire Violence Reduction Network - Funding received to pay for the trauma quality mark.

VCFS Lot 1 and Lot 3 - Funding from Spring North through the ICB to provide mental health support in Safespace and prepare and present training for services that are dealing with older people.

Lancashire County Council - Funding for the Ofsted registration for Safespace.

Womens Aid - Funding for victims of domestic abuse.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

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

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

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £
Cash in hand	673,866
Total	<u><u>673,866</u></u>

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.

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

21. CONTROLLING PARTY

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

