

Registered number: 04167948
Charity number: 1088536

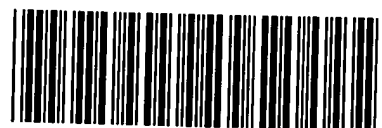
PAC - POSITIVE ACTION IN THE COMMUNITY LTD
(A company limited by guarantee)

AUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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

CONTENTS

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

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

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

Trustees

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

Company registered number

04167948

Charity registered number

1088536

Registered office

Hills House
Leeds Road
Nelson
Lancashire
BB9 8EL

Company secretary

C Bennett

CEO

C Bennett

Independent auditors

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

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

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

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
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and Activities

a. POLICIES AND OBJECTIVES

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

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

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

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Positive Action in the Community currently manages the following projects:

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

PAC and its projects have received funding from:

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

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

PUBLIC BENEFIT

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

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

c. VOLUNTEERS

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

Achievements and performance

a. REVIEW OF ACTIVITIES

PAC

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

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

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

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

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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

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

Be Free

Community Provision

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

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

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

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

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

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

Accommodation Services

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

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

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

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

Feedback from Be Free service users included;

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

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

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

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

SafeSpace

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

people.

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

Support was inclusive of;

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

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

Feedback from SafeSpace service users included;

"SafeSpace is very welcoming"

"I really like my accommodation, it has everything I need"

"Staff are supportive and friendly"

Of those that completed an evaluation upon their exit from the accommodation, 100% of young people said they were supported to make their own choices, felt their privacy was respected and felt coming to the service made a positive difference to their life.

HAPI

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

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

EVOLVE

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

- Counselling

We have continued to work on an emotional health and wellbeing contract funded by Lancashire County Council to deliver programmes of counselling to children and young people throughout East Lancashire.

Additionally, through grant awards, therapeutic interventions have been provided to service users of Be Free,

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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

- **Employment support**

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

- **Loneliness support and interventions**

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

- **Youth provision**

We continued to provide access to youth provision, delivered from our youth centre in Waterside, Colne. This was complimented by our involvement in HAF during Easter, Summer and Christmas as well as additional funding provided by the Office of the Police and Crime Commissioner for Lancashire to enhance our support offer over the summer holidays.

Detached youth work was delivered in Pendle and Rossendale, alongside Lancashire County Council's targeted youth support team to reach young people in places where they are at, aiming to reduce engagement in ASB. We continued to employ a youth engagement worker, based in the Pendle Yes Hub with Active Lancashire, to provide support with employment, personal development and other youth needs.

- **Peer Parenting**

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

- **Training**

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

Financial review

a. GOING CONCERN

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

b. PRINCIPAL RISKS AND UNCERTAINTIES

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

result we have an active ongoing action and implementation plan

c. RESERVES POLICY

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

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

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

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

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

d. FINANCIAL REVIEW

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

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

Structure, governance and management

a. CONSTITUTION

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

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

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

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

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.

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

Two of the major risks facing PAC include;

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

Plans for future periods

a. PLANS FOR THE FUTURE AND FUTURE DEVELOPMENTS

Plans for the future

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

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

Future Plans

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

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

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2025

MEMBERS' LIABILITY

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

DISCLOSURE OF INFORMATION TO AUDITORS

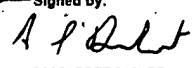
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

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

AUDITORS

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

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

Signed by:

936B4B7ED6494FB...
Trustee

Andrew Dewhurst

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

TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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 2025 which comprise the Statement of financial activities incorporating income and expenditure account, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

OTHER INFORMATION

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

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

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.


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

Chartered Accountants and Statutory Auditors

2 Southport Road
Chorley
Lancashire
PR7 1LB
Date:

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

23/12/2025

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

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

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

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

PAC - POSITIVE ACTION IN THE COMMUNITY LTD**(A company limited by guarantee)****REGISTERED NUMBER: 04167948****BALANCE SHEET
AS AT 31 MARCH 2025**

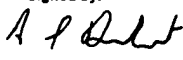
	Note	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	12		24,893		11,405
CURRENT ASSETS					
Debtors	13	170,714		122,031	
Cash at bank and in hand		721,654		673,866	
		<u>892,368</u>		<u>795,897</u>	
CREDITORS: amounts falling due within one year	14	<u>(138,945)</u>		<u>(16,272)</u>	
NET CURRENT ASSETS			<u>753,423</u>		<u>779,625</u>
NET ASSETS			<u>778,316</u>		<u>791,030</u>
CHARITY FUNDS					
Restricted funds	15		28,533		54,689
Unrestricted funds	15		749,783		736,341
TOTAL FUNDS			<u>778,316</u>		<u>791,030</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 23 December 2025 and signed on their behalf, by:

Signed by:

 936B4B7ED6494FB...

Trustee Andrew Dewhurst

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

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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

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

1.2 Reconciliation with previous Generally Accepted Accounting Practice

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

No restatements were required.

1.3 Company status

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

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

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

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

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
(A company limited by guarantee)

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

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 2025**

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
(A company limited by guarantee)

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

2. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

3. INCOME FROM DONATIONS AND LEGACIES

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

4. FUNDRAISING INCOME

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

5. INVESTMENT INCOME

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

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

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

6. DIRECT COSTS

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

7. SUPPORT COSTS

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

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

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

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

8. GOVERNANCE COSTS

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

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

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

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

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

10. AUDITORS' REMUNERATION

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

- -

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

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

11. STAFF COSTS

Staff costs were as follows:

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

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

	2025	2024
	No.	No.
Charitable activities	63	65

Average headcount expressed as a full time equivalent:

	2025	2024
	No.	No.
Charitable activities	47	46

The number of higher paid employees was:

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

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

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

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

12. TANGIBLE FIXED ASSETS

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

13. DEBTORS

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

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

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

14. CREDITORS: Amounts falling due within one year

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

Other taxation and social security

	2025	2024
	£	£
PAYE/NI control	<u>19,190</u>	<u>-</u>

Deferred income

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

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

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

15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

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

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

15. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

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

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

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

SUMMARY OF FUNDS - CURRENT YEAR

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

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	321,999	24,500	(121,458)	64,343	289,384
General funds	331,460	1,465,712	(1,285,872)	(64,343)	446,957
	<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.

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

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

RESTRICTED FUNDS

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

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

Big Lottery Fund - Be Free - This fund granted by the Big Lottery is for 5 years to support the PDVI Outreach project. This was then continued into Lottery Fund - Be Free (2) - This provides 3 different champion roles in domestic abuse.

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

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

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

DASSL - Outreach and safe accommodation for victims of domestic abuse - this is funded by the Lancashire County Council with Safenet being the lead partner.

Communtiy Foundation - A fund to provide creative resources for support work at Safespace to assist with mental health.

B&Q Foundation - To provide outdoor resources at our safe accommodation sites - Safespace Pendle/ Safespace Rossendale and the Safehouses.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	11,405	-	11,405
Current assets	741,208	54,689	795,897
Creditors due within one year	(16,272)	-	(16,272)
	<u>736,341</u>	<u>54,689</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 2025**

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

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

18. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

19. OPERATING LEASE COMMITMENTS

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

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

20. RELATED PARTY TRANSACTIONS

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

21. POST BALANCE SHEET EVENTS

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

22. CONTROLLING PARTY

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

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

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

23. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES 31ST MARCH 2024

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