



Pause Creating Space for Change (limited by guarantee)

Annual Report and Accounts 2022/23

Financial statements for the year end 31 March 2023

Pause, Creating Space for Change

Company Registration Number: 09703298

Charity Registration Number: 1170310

Scottish Charity Registration Number: SC049817



Structure, Governance and Management

Reference and Administrative Details

Charity Number: 1170310

Company Number: 9703298

Scottish Charity Number: SC049817

Principal office: 209-211 City Road, London EC1V 1JN

Directors and Trustees

The Directors of the charity are its Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees. The Trustees during the year were:

Nat Sloane (Chair)

Vicki Nash (Vice Chair)

Philippa Hill (Treasurer & Chair of Risk and Finance Committee)

Katherine Gieve (Chair of Practice Committee)

Aideen Lee (Chair of Development Committee)

Ian Thomas (resigned 30 November 2022)

Khatun Sapnara

Nimal Jude

Helen Causley

Peter Gilheany

Lara Patel

Senior Staff

Chief Executive: Jules Hillier

Director of Business Development: Kate Tilley

Director of Communications and Influencing: Clare Laxton

Director of Practice and Learning: Ellen Marks

Professional Advisors

Solicitors

K&L Gates
One New
Change
London
EC4M 9AF

Russell-
Cooke
2 Putney Hill
London
SW15 6AB

Auditors

Moore Kingston
Smith LLP
9 Appold Street
London
EC2A 2AP

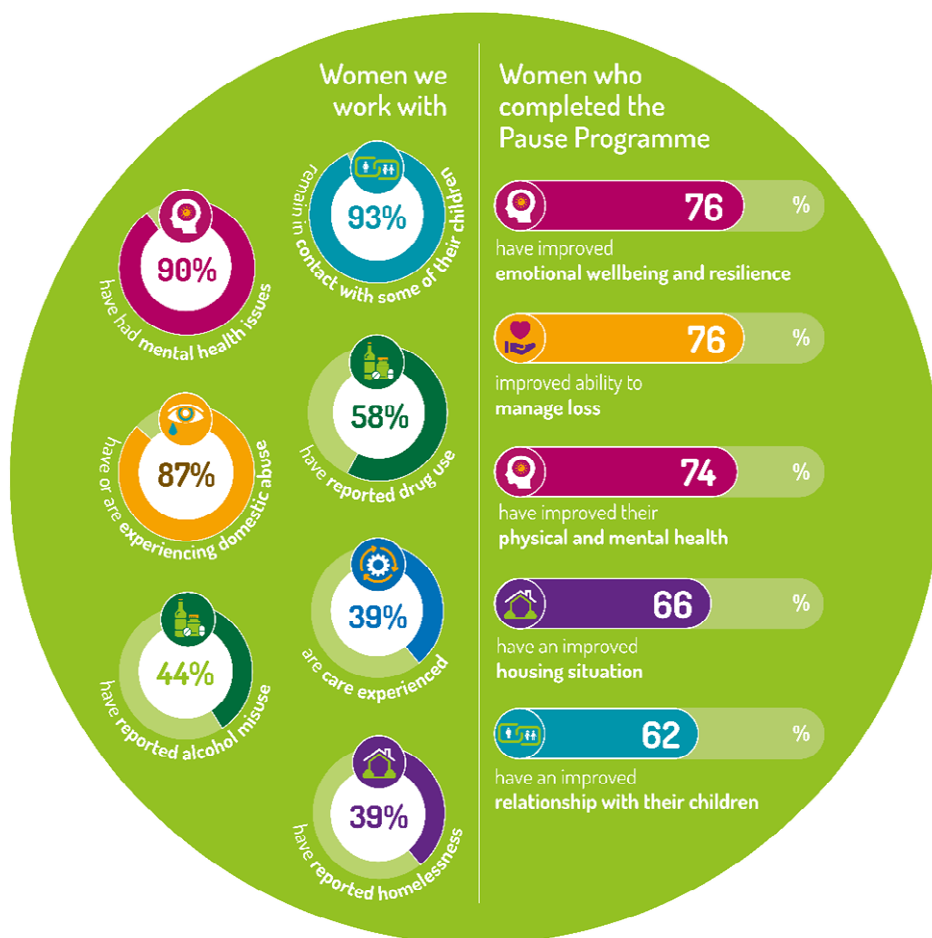
Bankers

Lloyds Bank
25 Gresham
Street
London
EC2V 7HN

Insurance Brokers

PIB Insurance
Brokers
Southgate House
Southgate Street
Gloucester GL1
1UB

Our Year in Numbers



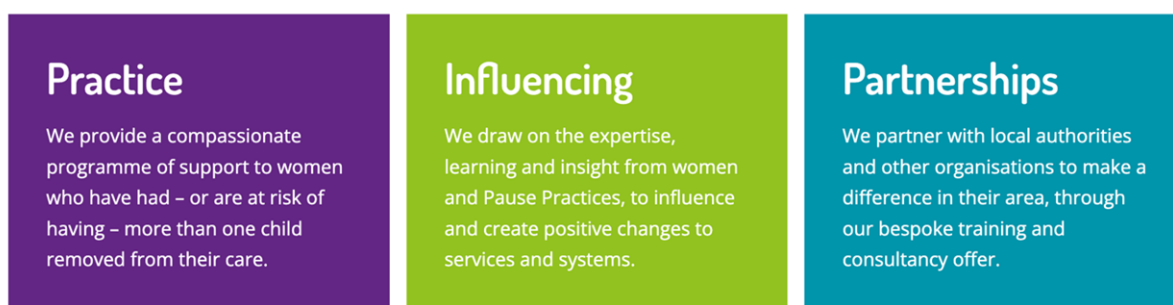
Our work

Mission and vision

We work to improve the lives of women who have had – or are at risk of having – more than one child removed from their care, and the services and systems that affect them.

Our vision is of a society where women who experience the removal of children into care are given the best possible support, so that it never happens more than once.

Pause creates space for change and works towards its vision, through:



This year, Pause continued to focus on four strategic priorities:

- To **understand** more about how, why and where repeat removals happen.
- To **deliver practice** to those who have experienced or are at risk of repeat removals.
- To **learn** with and from people affected by repeat removals.
- To **influence** systems, policy and practice, to prevent it happening more than once.

Activities

Pause Practices

Pause delivers an intensive, trauma-informed programme of support, usually to women who have had two or more children removed from their care. This work is delivered in partnership with local authorities or third sector organisations that host Pause Practices and work within the Pause Framework.

"Being trauma-informed is about understanding that people need time and need support and someone to walk alongside them" – Pause Practitioner.

During 2022/2023, Pause had 26 Practices across the UK. A new Pause Practice opened in Dorset and the Pause Practice in West Sussex reopened. By the end of 2022/2023, Pause Practices were reaching 31 local authority areas.

Sadly, we saw the closure of four Pause Practices: Northern Ireland (due to the political situation), St Helens, Derbyshire and one practice in the Northeast. These closures show that the current funding landscape continues to be challenging. All these practices demonstrated both local need and evidence of impact, but local authorities are having to make tough

decisions about which non-statutory services they can continue in the face of budget cuts. In addition, we made the strategic decision to support Tayside Council on Alcohol (TCA) and Dundee City Council to continue delivering a service to women in the city without the involvement of Pause.

The income shown in these financial statements represents only those funds that were received or receivable directly by Pause and over which Pause has financial control. Most Pause Practices will also benefit from other funding streams that do not come through Pause but are provided directly to the local delivery partner.

National support for Pause Practices

Pause provides a wide range of support for each Practice, particularly to develop excellent practice and the sharing of learning. Each Pause Practice is allocated an experienced National Practice Lead, who works with the Practice to ensure their work is of high quality and meets the pledges outlined in the Pause Framework. The National Practice Leads facilitate the sharing of knowledge and experience across the Pause network, enhancing Pause's role as a learning organisation. Their role is also to ensure model fidelity and quality assurance.

Practices are supported by the Pause national team to set up and deliver the Pause Programme in their local area, to define and report the impact of their work with women and to secure future funding and longevity. Practices are also supported to deliver a range of internal and external communications and influencing activities.

Making a difference through practice

"With Pause, I feel safe, I feel secure. I don't feel like I'm on my own. It's a safe place to go to, where I know I'll be respected" – woman with experience of the Pause Programme.

In the past ten years, 1,200 women have completed the Pause Programme. At the end of the financial year 2022/23, Pause Practices were working with **570** women (393 women who were 'active' on the Pause Programme and 177 women who were in the engagement phase). The 393 women on the programme have had a total of **1,210** children removed from their care - an average of 3.1 children removed per woman. During this financial year, 418 women completed the programme. Amongst the women who completed the programme in 2022/23:

- The average age was 29.3, ranging from 18 to 44 years old.
- 43.5% experienced periods of care at some point in their life.
- 95.1% self-identified as white, 2.7% as Black, 1.9% as mixed and 0.3% as Asian.

The women who work with Pause have faced many challenges in life, leading to complex trauma. They are likely to have experienced a combination of difficulties, including domestic abuse, drug and alcohol use, mental ill health and insecure housing. Measuring their achievements can be subjective; the priorities are set by the women themselves and for some, simple changes will make a huge difference.

Pause collects a range of data – some from women, some from Practitioners – to assist in understanding and evaluating the impact of our work. A key tool designed to capture this is the Pause Progress tool, which identifies areas of a woman's life for her to score herself against at set intervals in the programme. For women completing the Pause Programme during 2022/23, significant progress was achieved in all areas, as outlined in Figure 1.

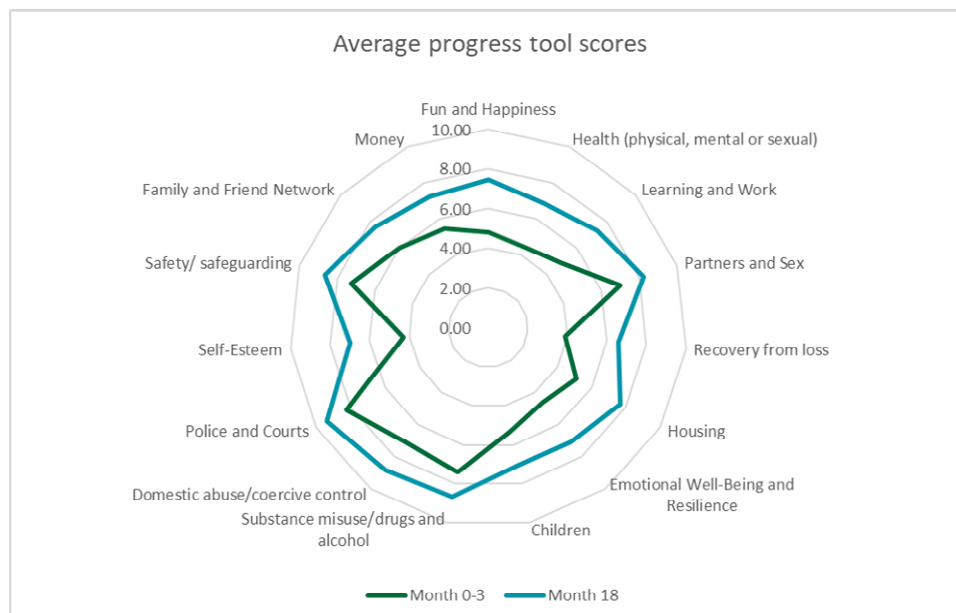


Figure 1: Average progress tool scores.

Pause also measures the psychological distress of women using standardised CORE-10 questions, a monitoring tool with items covering anxiety, depression, trauma, functioning and risk to self.

"The support, encouragement and empowerment from Pause changed my life... the positivity they brought into my life helped me climb out of the negative hole I was stuck in" – woman with experience of the Pause Programme.

Figure 2 illustrates a significant reduction in severe psychological distress, from 19% of Pause women at baseline (0-3 months into the programme) to 7% at final (18 months into the programme).

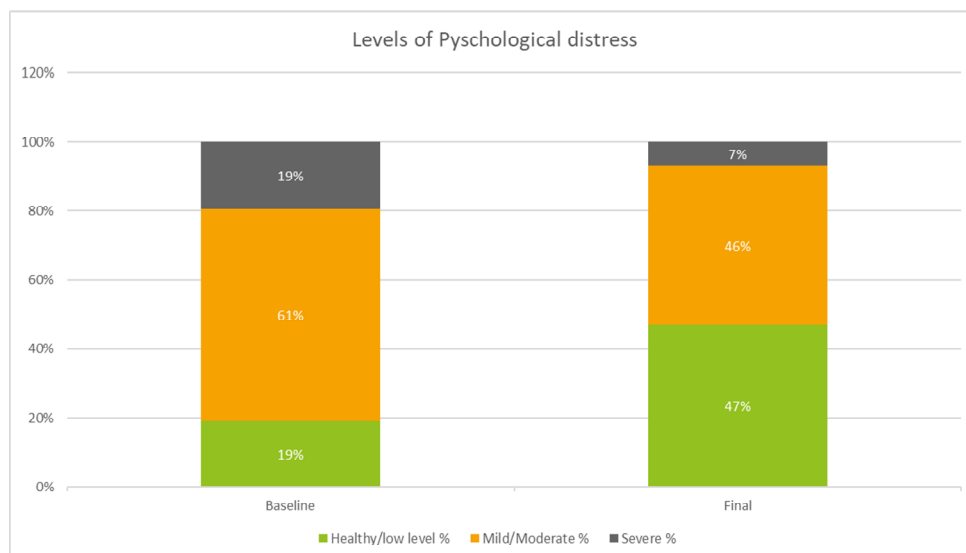


Figure 2: Levels of psychological distress.

There is also a strong positive change in average life satisfaction and feeling that the things done in life are worthwhile, both of which are personal wellbeing questions from the Office of National Statistics and have a scale from 0-10. Women have moved significantly closer to the UK average for both measures during their time with Pause, as demonstrated in Figure 3.

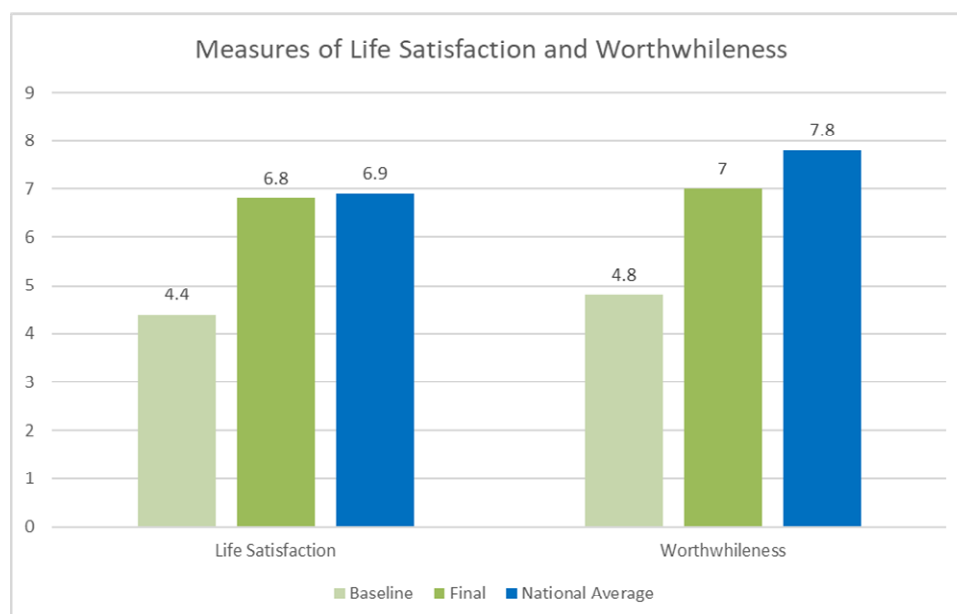


Figure 3: Life satisfaction and worthwhileness.

Influencing system change

Influencing system and policy change is a key priority at Pause and vital to achieving our mission. We collaborate with and learn from women and Pause Practices, to make services and systems better for women who have had children removed from their care. Whether it

is through policy reports, campaign activities or responding to government consultations, we want to ensure women's voices are part of system changes.

"I feel I am contributing to making a difference and I can't believe I am involved in that" - member of the Advisory Group.

This year, we continued to work on our influencing priorities - relationships with children and mental health – which are the areas that women working with Pause tell us are important to them and where they most want to see change.

We took our #TimeToDeliver letter about letterbox contact to Downing Street, where we also took a banner women had co-created themselves through craftivism.

We published our report on expert witness assessments during care proceedings, Set up to Fail, which highlights the mental health needs of birth parents, as well as the lack of follow-up on recommendations for mental health treatment. We hosted an online webinar for professionals exploring our learning, in which we also heard from the President of the Family Division. We continue to work to ensure changes happen in this area.

Following our engagement with England's Independent Review of Children's Social Care last year, we were pleased to see the final report and the implementation plan published by the government. The final Care Review report recognised the needs of birth parents and recommended that they are included in support services, which is hugely welcomed. The government agreed and our focus is now influencing the implementation of the Care Review, to ensure birth parents are recognised as part of the family and are able to access support.

We continued to influence on letterbox contact through our #TimeToDeliver campaign activities. We were pleased to see recommendations to improve letterbox contact in the Care Review final report.

Training and development across the network

Pause provides a wide range of training and development for Practice teams and national staff. In 2022/2023, we held 74 online learning events for Pause Practices across the UK, along with three in person events, two of which were Practice Lead development days and one which was our national conference. We had 128 attendees attending the conference. We have completed our second bespoke leadership development programme as part of our professional development work, both for existing and emerging leaders. We will be refining the offer continually to ensure leadership development opportunities for the network, adapting what we have learned from the pilot programme.

In response to our 2022 staff survey, we are developing a wellbeing programme, with self-care focused sessions interspersed throughout the year.

External training

After a decade of delivering practice, we believe we have gathered important learning from the women we support. By sharing this learning, we hope to improve other services that interact with women who have had children removed from their, thereby contributing to a more trauma-informed system and ways of working. Along this line, we developed an external training offer, including sessions on:

- Relationship-based practice
- Relationships with children
- Maternal mental health
- Working with women in care proceedings

Learning from women

"I love hearing everyone's opinions, meeting other women and hearing what they have to say. I always look forward to the [Advisory Group] meetings" - member of the Advisory Group.

Through our Getting Involved programme, Pause supports women to be part of our decision making, our campaigning and communications and to advise and influence our strategy and the board of trustees. In 2022/23, 93 women took part in Getting Involved.

- The Pause Advisory Group met monthly, continuing to build their skills and to influence decision-making at Pause.
- Women across all our Practices took part in our first craftivism project, as part of our #TimeToDeliver campaign on letterbox contact.
- Women took part in four storytelling workshops with SoundDelivery Media, to develop skills and confidence in writing blogs, producing podcasts and using social media.
- Four women co-produced a series of the Pause Podcast, called In a Mother's Mind, which explores the mental health needs and experiences of women who have had children removed from their care.
- With support from the Advisory Group, we created a [Campaigning Toolkit](#) for women, to develop their skills and confidence in campaigning.
- We refreshed the Getting Involved strategy for 2023-25, with the aims of involving women in influencing, improving Pause, delivering activities for women that build their skills, supporting practices to involve women locally, and communicating effectively about Getting Involved.
- Practices have been engaged in sharing learning about how they can involve women locally, and 23 practices (79%) have attended at least one Getting Involved Champions meeting in 2022/23.
- The Advisory Group was supported to write an open letter to the Children's Minister about the government's response to the Care Review.
- Women from the Advisory Group were consulted throughout the re-design process of the new Pause website. A key goal of the re-design was to make the site more women-friendly.
- In partnership with Open Clasp Theatre, women were involved in a live tour of [Lasagna](#), a play co-produced by women with experience of Pause and playwright

Catrina McHugh. Women attended live shows and were part of panel discussions with audiences.

"Working alongside other incredibly strong women with powerful stories, and sharing my own story, has been so empowering to me. I am honoured to have been involved in the production of the podcast episodes" – woman with experience of the Pause Programme.

Taya's Story

One of the most powerful ways women can help us learn is by allowing us to tell their stories. We'd like to thank Taya for her permission to share her experience here.

Taya is 36 and has had four children removed from her care. When Taya first came into contact with Pause, she was having very little contact with her children and her relationship with her parents - who were caring for two of her four children - had broken down. She was drinking around two bottles of wine a day and using Class A drugs.

Taya was not paying her gas, electricity or rent and was in significant debt. She was being financially exploited by local drug dealers, who were lending her money at a huge interest rate. They would vandalise her home and threaten her when she could not repay. In Taya's words, she was "broken" and "didn't have a life" and attempted to take her own life at this point.

Taya was extremely socially anxious. She cancelled many meetings before her first successful meeting with Pause. Taya eventually got into a rhythm of meeting her Practitioner weekly, who supported her to apply for a debt relief order (DRO), which enabled her to pay off most of her debts and to move away from the drug dealers, who were harassing her at her previous address. Taya is now in a new home, paying her rent, gas and electricity bills each month and is enjoying having leftover money for food and self-care activities.

Taya's Pause Practitioner supported her to start accessing Humankind drug and alcohol recovery services. Taya is now 10 months sober; she is working through a recovery programme and is going to AA meetings. This has enabled her to rebuild her relationship with her parents. She also has improved relationships with all her children. She recently had a positive assessment and is now having unsupervised contact with her youngest son, which has meant he has been able to meet his siblings and the wider family for the first time.

Since graduating from Pause, Taya has continued to take steps toward her goals. Taya is completing a course at Humankind, to become one of their volunteers. She is positive and hopeful for the future, she says: "I have peace of mind... I have a much better quality of life".

A healthy, happy team

This year saw the continuation of our wellbeing support programme for every team member, as well as our monthly Rest and Recharge Days, during which no one is expected to work and everyone is encouraged to take time for themselves.

Mindful of the cost-of-living crisis, we reviewed how we approach cost of living increases and brought in an additional payment for those on lower salaries living in London.

We run an annual Pause People Survey for our employees. This year, over 85% of respondents strongly agree that they have a solid understanding of what Pause is trying to achieve. Over 95% of respondents strongly agree that they are fully committed to Pause and what it is trying to achieve, and all respondents strongly agreed that they are proud to be associated with Pause and would recommend Pause as a good organisation to work for.

"Pause is a compassionate and caring workplace, where I feel supported by my team and manager. Being a part of Pause means being able to work with brace and inspiring women every day, both women with experience of the Pause Programme and also colleagues " – Pause employee.

Anti-racism work

Working towards Pause being an anti-racist organisation remained a key priority this year. Following our work with two external consultants, we have included training on key anti-racism topics part of our core induction process and training offer for all Pause People. We also published data on ethnicity within children's services and in Pause Practices. We continue to strengthen our anti-racism training plan supported by experts and members of Black and Brown communities and others who experience racism within Pause and linking to our wider diversity and identity work. This was the key theme at the 2022 conference.

Looking Ahead

2023 marks the ten-year anniversary of Pause, as well as the mid-point of our five years strategy. Recognising that both the external environment and Pause as an organisation have developed and changed in this time, we will be reviewing the best way to achieve our vision, including continuing to build our directly delivery practice work and considering how to ensure the learning from all our Practices is embraced by our partners across local authorities.

We will continue to fight to sustain as many Pause Practices as possible in an increasingly challenging financial environment and make the case for our work proudly, setting up new Practices where we can. We will also draw on our learning to try new things that we believe will contribute to a time where no family loses a child more than once.

Our influencing work will continue, with a particular focus on improvements to the children's services system through the implementation of the Care Review recommendations and we will start exploring activities – both local and national – in the lead up to the 2024 General Election. As always, we will continue to draw on experience and insight from women and Pause Practices in all our communications and influencing work, with a particular focus on developing co-production as a way of working to create change.

We will continue to aim to be an excellent employer, determined to ensure a happy, healthy workplace that embraces diversity and is continually working towards being an anti-racist

organisation. Furthermore, as a hybrid organisation with many employees working from home, we are a low emission organisation, but are nevertheless thoughtful about minimising our environmental impact. We minimise unnecessary travel, are considerate about modes of transport and make careful consumer choices.

We anticipate the next year will be a time of both challenge and are confident that the Pause people and partners across the country have the skills and experience to rise to it. The lives of the women who work with Pause will not get easier in a difficult external environment and the work we do will continue to be demanding and inspiring in equal measure. All our efforts will focus on supporting women to create the foundations for change in their lives and learning from them to create change more widely for other children and families.

Financial Review

Financial position

During the year 2022/23, Pause received income of £2,243,477, of which £672,101 was from traded income and £778,465 from trusts and grants. Pause incurred £2,456,176 expenditure in the year, of which £757,998 relates to delivery in the Liverpool City Region, which was funded by Liverpool, Wirral, Halton and Knowsley local authorities. This resulted in a planned deficit of 212,699, which included investment from reserves in a range of projects, including influencing and campaigns work and evaluation (see below: Reserves policy). At the end of the year 2022/23, Pause carried forward £19,866 in restricted reserves and £933,538 in unrestricted reserves.

Reserves policy

The purpose of the General Fund Policy for Pause (the Reserves policy) is to ensure the stability of the mission, programmes, employment of staff and ongoing operations of the organisation. Reserves are not intended to replace a permanent loss of funds or eliminate an ongoing budget gap.

Pause's reserves policy requires maintaining the equivalent of three months of operating costs. In 2022/2023, this equated to £616,329, a figure which includes £218,610 of costs currently covered by restricted funds. In addition, the reserves should cover any contracts and ongoing costs for which Pause would be liable should Pause cease. It was agreed in 2021 that it would be prudent to include an additional £200,000 for these purposes, and this remains the case making a minimum reserve of £800,000 for 2022/2023. At the end of March 2023, Pause held £933,538 of unrestricted funds this is within the requirements of our Reserves Policy.

The trustees have designated some of the Pause reserves to two areas of activity: influencing and campaigning, particularly the initial building of our capacity in this work, and support for local authorities to sustain Pause Practices in key areas where the set criteria is met.

Risks and uncertainties

Pause maintains a risk register which is updated by the Leadership Team and is reviewed by the Trustees on a regular basis. The Risk Register has four sections: Financial, Operational, External and Governance. The Risk and Finance Committee has oversight of all strategic organisational risk and reviews the full Risk Register at every meeting. The Board of Trustees is given a report on current risk issues affecting the organisation at each meeting.

During the period of reporting, the key risks considered by the Trustees related to:

- A slowing of growth due to increased financial pressures in local areas and a longer approval process for practices to open. The cost-of-living pressures and inflation are putting increasing pressures on local areas as well.
- The impact of a reduction in income. Pause has an income generation strategy and sustainability plan for practices and will focus on securing income from a range of funders in the coming years.

- The impact of practices failing to achieve funding to sustain. Much of the support of the national team is focused around securing this for practices, particularly through the demonstration of cost benefit at a local level.
- Safeguarding risk. Each Pause Practice is employed by the local delivery host and follows their localised safeguarding policy. Pause has a clear overarching safeguarding and critical incident notification process. We monitor any critical incidents that take place in Pause Practices and report quarterly on these to the Practice Committee. We have put in place additional safeguarding measures this year, as we began delivering services directly and regularly check that our own safeguarding policy is being followed.

Although the Pause financial position is stable, it is important to understand the longer-term financial risk faced by Pause if local areas are no longer able to support Pause Practices. The Trustees and Risk and Finance Committee regularly review this risk and keep a focus on income generation and projected cash flows.

It continues to be vital to monitor practices and collect data that will provide assurance of quality and fidelity to the model. As Pause grows and as local areas understand more about practice, some may want to deliver more in-house. If this happens, there is a risk that some places adopt a model that is less effective. Pause works with local areas to spread learning, support wider changes to the way they work with vulnerable groups and improve their understanding of the group of women with whom Pause works, in order to mitigate this risk.

Structure, Governance and Management

Structure

Pause is a company limited by guarantee and a registered charity governed by a memorandum and articles of association. The usual service model is that through formal arrangements with delivery partners, often local authorities but also sometimes other voluntary sector bodies, including Pause, delivers Pause Practices. Delivery partners must sign a Practice Agreement, committing them to working within the Pause Framework. Pause employs a national team, led by the Chief Executive who reports to the Board of Trustees and also delivers a regional model of a Pause Practice in the Liverpool City Region.

Governance

Nat Sloane has been Chair of Pause since February 2019. The Board meets at least four times per year. The Board has three committees that focus on key aspects of performance and make recommendations to the main board. These are the Practice Committee, the Risk and Finance Committee and the Development Committee. These committees are each chaired by a Trustee and also meet at least four times each year. A sub-committee of the Practice Committee has been set up to attend to the governance of those practices directly delivered by Pause.

Trustees carry out a skills audit on an annual basis and use the results to identify key gaps. Once this is done, if necessary, a search is undertaken for appropriate Trustees to fill any gaps. The Board appoints Trustees directly.

New Trustees undertake a tailored induction programme intended to give them an understanding of the role of Trustee, the work of the organisation and any particular information appropriate for their specific role. Throughout the year, when possible, Trustees are given opportunities to visit practices and meet with staff and beneficiaries outside the usual governance calendar.

Trustees discuss the principles of the Charity Governance Code and have a rolling action plan developed to ensure ongoing improvement and continuous review.

Management

The Board of Trustees delegates operational management of the charity to the Chief Executive, with a scheme of delegation outlined in the governance policies. In the financial year 2022-23, the Pause Leadership Team consisted of the Chief Executive, the Director of Practice and Learning, the Director of Business Development and the Director of Communications and Influencing, with each director leading a team of staff.

Pay is set for Pause staff through a process of benchmarking against other organisations and within the organisation. The Board considers staff pay on at least an annual basis.

Statement of Trustees' responsibilities

The Trustees (who are also directors of Pause Creating Space for Change 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) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires Trustees to prepare financial statements for each financial period which 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 the financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and 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 business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy, at any time, the financial position of the charitable company and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware;
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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. This report has been prepared in accordance with the special provisions of Section 381 of the Companies Act 2006 relating to small companies.

Moore Kingston Smith LLP were appointed auditor in accordance with section 485 of the Companies Act 2006.

By order of the Board of Trustees
N Sloane (Chair)



Date: 30 November 2023

Independent Auditor's report

Opinion

We have audited the financial statements of Pause Creating Space for Change ('the company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditor's 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 UK, including the FRC'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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees (who are also the directors of the charitable company 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.

Auditor's responsibilities for the audit of the financial statements

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 auditor's 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council

- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Moore Kingston Smith LLP". The signature is written in a cursive, flowing style.

Luke Holt (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

Date: 7 December 2023

6th Floor
9 Appold Street
London
EC1A 2AP

Statement of Financial Activities for the year end 31 March 2023 (Incorporating the income and expenditure account)

		Unrestricted Funds	Restricted Funds	Total Funds For the year Ended March 2023	Total Funds for the year Ended March 2022
	Note	£	£	£	£
Income from					
Grants/Donations	2	693,913	877,463	1,571,376	711,118
Charitable activities:		672,101	-	672,101	765,500
Total Income		1,366,014	877,463	2,243,477	1,476,618
Expenditure on					
Raising Funds		-	-	-	-
Charitable Activities	3	1,628,670	827,506	2,456,176	2,537,321
Total Expenditure		1,628,670	827,506	2,456,176	2,537,321
Net Income/Expenditure		-262,656	49,957	-212,699	-1,060,703
Transfers between funds (Overhead Costs charged to LCR)	9	49,948	-49,948	-	-
Total funds brought forward		1,146,246	19,857	1,166,103	2,226,806
Total Funds Carried Forward		933,538	19,866	953,404	1,166,103

		31 March 2023	31 March 2022
		£	£
Current assets	Note		
Debtors:	7	297,746	199,262
Cash at bank and in hand		726,619	1,053,741
		<hr/>	<hr/>
		1,024,365	1,253,003
Creditors	8	70,961	86,900
		<hr/>	<hr/>
Net Current Assets		953,404	1,166,103
		<hr/>	<hr/>
Net assets		953,404	1,166,103
Capital and Reserves			
Restricted funds	9	19,866	19,857
General funds		933,538	1,146,246
		<hr/>	<hr/>
Total funds carried forward		953,404	1,166,103

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



N Sloane (Chair)

Date: 30 November 2023

Statement of cash flows to 31 March 2023

	31 March 2023	31 March 2022
	£	£
Cash Flows from operating activities		
<i>Net cash provided by (used in) operating activities</i>	(327,122)	(621,928)
 <i>Change in cash in the reporting period</i>	 (327,122)	 (621,928)
Cash at the beginning of the reporting period	1,053,741	1,675,669
Cash at the end of the reporting period	726,619	1,053,741
 Net income/(expenditure) for the reporting period (as per the statement of financial activities)	 (212,699)	 (1,060,703)
Adjustments For:		
(Increase)/decrease in debtors	(98,484)	976,866
Increase/ (decrease in creditors)	(15,939)	(538,091)
 Net cash provided by operating activities	 (327,122)	 (621,928)
 Cash and cash equivalents at the beginning of the year	 1,053,741	 1,675,669
Cash and cash equivalents at the end of the year	726,619	1,053,741
Cash and cash equivalents consists of:		
Cash at bank and in hand	726,619	1,053,741

1. Accounting Policies

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2015). The Charity is a public benefit entity as defined by FRS 102.

Basis of Accounting

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards. All incoming and outgoing resources are dealt with on the accruals basis, unless otherwise stated below. The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

Income

Voluntary income, including grants, is recognised in the period in which the charitable company is entitled to receipt, there is a probability of receipt, and the amount can be measured reliably.

Income from charitable activities is recognised as earned.

Going Concern Basis

The Trustees have assessed whether the use of the going concern basis is appropriate and have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties.

Accounting estimates and areas of judgement

The Trustees have considered the accounting policies adopted and no judgements were required that have a significant effect on the amounts recognised in the financial statements.

Expenditure Allocation

The directors have allocated staff costs on the basis of the amount of time spent by each member of staff in each area of activity of the charity.

Governance Costs

Governance costs relate to the direct costs associated with the constitutional and statutory requirements of the charitable company and include the costs of external audit, secretariat and other constitutional related costs.

Pension Scheme Arrangements

This scheme is with the People's Pension and Pause contributes six percent employer contributions to all staff.

Funds

Unrestricted Funds – These are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted Funds – These are funds which are to be used for specific purposes, as laid down by the donor.

Judgements and Estimates

In application of the Charity's accounting policies, the board is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates and assumptions which are believed to have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities in the current or prior period.

Financial Instruments

Debtors and creditors receivable or payable within one year of the reporting date are carried initially at their transaction price and subsequently at settlement value. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

Direct costs

These relate to costs directly attributed to the delivery of key projects.

Allocation of Support Costs

Support costs are those costs which do not relate to a single activity or project. This includes salary costs. The analysis of support costs and the bases of apportionment applied are shown in note 4.

Cash and Cash Equivalents

Cash and cash equivalents include cash at bank and in hand and short-term deposits with a maturity date of three months or less.

Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised as an expense when demonstrably committed to terminate the employment of an employee or to provide termination benefit.

2. Voluntary income

	Year ended 31 March 2023	Year ended 31 March 2022
	£	£
Donations	1,571,376	711,118
	1,571,376	711,118
Unrestricted Income (included in Donations above)	693,913	266,421
Restricted Income (see Note 9)	877,463	444,697
Total	1,571,376	711,118

There are no un-fulfilled conditions attached to any of the government grant funding included above.

3. Charitable Activities

	Direct Costs	Support Costs	Year ended 31 March 2023	Year ended 31 March 2022
	£	£	£	£
National team	673,660	1,066,983	1,740,643	1,363,294
Grants to Pause Practices	696,841	-	696,841	1,158,124
Auditors Fees		16,356	16,356	12,280
Trustee Expenses		134	134	1,421
Professional Indemnity Insurance		2,202	2,202	2,202
Total	1,370,501	1,085,675	2,456,176	2,537,321
Unrestricted Expenditure	612,512	966,201	1,578,714	1,209,342
Restricted Expenditure (see Note 9)	757,989	119,474	877,463	1,327,979
Total	1,370,501	1,085,675	2,456,176	2,537,321

Trustee travel expenditure

No Trustees were reimbursed for travel expenses during the year. The trustee expenditure relates to an awayday, and the costs were for Room Hire and refreshments.

4. Support Costs

Support costs include and apportionment of salary costs to Charitable Activities as detailed below.

	Year ended March 2023	Year ended March 2022
Activities	£	£
Salary Costs	833,027	886,446
Other Staff Costs	39,215	25,600
Grants to Pause Practice	0	1,011,988
Rent & Rates	89,006	65,011
Insurance	9,742	9,416
IT Equipment, Support & Phones	30,908	35,745
Office Costs	5,773	5,898
HR & Finance	4,774	509
Quality Assurance	56,739	55,274
Audit	16,356	0
Trustee Expenses	134	0
Total	1,085,675	1,872,877

5. Staff Costs

	Year ended 31 March 2023	Year ended 31 March 2022
	£	£
Salaries	1,625,885	1,622,704
Social Security	168,274	163,009
Pensions	88,819	87,174
Recruitment Costs	2,117	7,268
Total	1,885,095	1,880,155

Remuneration over £60,000 during 2022/23

Three employees: £60,000-£69,999. (2022: three)

One employee: £80,000-£89,999. (2022: one)

Pension Costs for employee: £5,337 (2022: £5,172)

6. Staff Numbers

The average monthly head count was 38 staff (in 2022 it was 39 staff).

Department	2023	2022
Executive and Operations	4	4
Practice and Learning	8	12
Communications and Influencing	6	3
Liverpool City Region	14	14
Business Development	6	6
Total	38	39

Key management personnel

In 2022/23, Pause made a change to the roles included in the definition of Key Management Personnel. Pause is a larger and more complex organisation than when Key Management Personnel was last reviewed in 2017. The whole staff team is essential to the successful development of the organisation, but it is not practical to include all staff as KMP, so for practical purposes and because the Leadership Team is responsible and accountable for the delivery of the strategy, we now include only Leadership Team roles in the definition. Roles included in this period are:

- Chief Executive
- Director of Practice and Learning
- Director of Communications and Influencing
- Director of Business Development

The total key management personnel remuneration including during the year is £332,766. (2022: £744,550). The previous year comparison is larger as in 2021/22 our definition included a larger group of staff.

7. Debtors

	As at 31 March 2023	As at 31 March 2022
	£	£
Trade Debtors	297,746	199,262
Total	297,746	199,262

Debtors include £198k 30 – 60 days and £100k current. Of the overdue debtors £147k is from local authorities in the Liverpool City Region.

8. Creditors

	As at 31 March 2023	As at 31 March 2022
	£	£
Trade Creditors	27,011	27,479
Accruals	24,570	46,271
Taxation & Social Security Payable	5,950	13,150
Salaries	-	-
HMRC	5,899	-
Pensions	7,531	-
Total	70,961	86,900

9. Funds

	Opening Balance 1 April 2022	Incoming Resources	Outgoing Resources	Transfers	Balance 31 March 2023
	£	£	£	£	£
Unrestricted funds					
General unrestricted funds	1,146,246	1,366,013	(1,628,670)	49,948	933,537
Total	1,146,246	1,366,013	(1,628,670)	49,948	933,537
Restricted funds					
Esmée Fairbairn Foundation	19,857	119,465	(119,455)		19,867
Liverpool City Region	0	757,999	(708,051)	(49,948)	0
Total	19,857	877,464	(827,506)	(49,948)	19,867
Total funds	1,166,103	2,243,477	(2,456,176)	0	953,404

Description of funds

Esmée Fairbairn Foundation

Three-year grant to fund to ensure that women's experiences influence changes in policy and practice.

Liverpool City Region

Funding from local authorities to deliver the Pause Programme in the Liverpool City Region.

Fund Transfers

National team support staff salary costs crossed charged to Liverpool City region practices.

10. Taxation

The company is a registered charity and does not undertake non-charitable activities and is entitled to tax exemption by the HM Revenue and Customs.

11. Capital

Pause Creating Space for Change is a company limited by guarantee. In the event of a winding up of the charitable company the Members' individual liability is restricted to an amount not exceeding £10.

12. Related Party Transactions

There were no related party transactions during this period.

13. Net Assets between Funds

Year ended March 31 2023			
	General Fund	Restricted Funds	Total
Current Assets	1,004,499	19,866	1,024,365
Current Liabilities	(70,961)	-	(70,961)
Total	933,538	19,866	953,404
Year ended March 31 2022			
	General Fund	Restricted Funds	Total
Current Assets	1,233,075	19,928	1,253,003
Current Liabilities	(86,829)	(71)	(86,900)
Total	1,146,246	19,857	1,166,103

Pause, Creating Space for Change
Company Registration Number: 09703298
Charity Registration Number: 1170310

