



Pause Creating Space for Change (limited by guarantee)

Annual Report and Accounts

2023/24

Financial statements for the year end 31 March 2024

Pause Creating Space for Change

Company Registration Number: 09703298

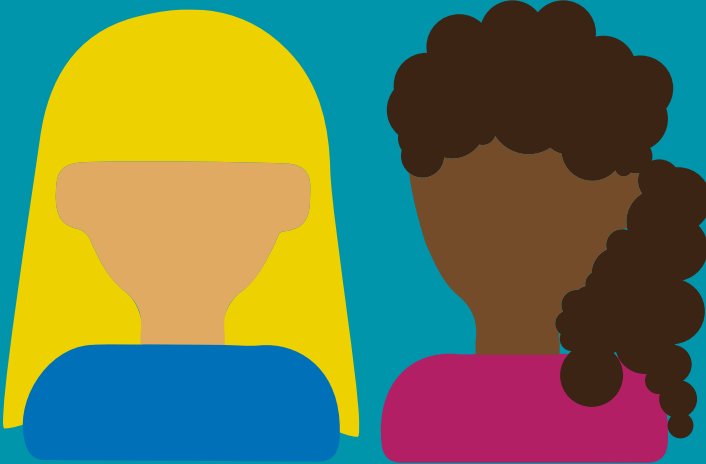
Charity Registration Number: 1170310

Scottish Charity Registration Number: SC049817





paaise
creating space
for change



Annual report and accounts

2023 - 2024



About Pause

Pause is a national charity working 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 and their families. We want to make sure that women who experience or are at risk of the removal of children into care are given the best possible support, so that it never happens more than once.

“Pause has built a relationship with me; no other service has done that. I have never felt judged or looked down on.”

– Steph*, a woman with experience of the Pause Programme.

Pause Practices work directly with women who have had children removed from their care and deliver an 18-month programme of support. Our practice model is centred around an intensive, supportive and trusting relationship between a woman and their Pause Practitioner, who work together to build strong foundations for the future.

As of August 2024, there are 19 Pause Practices, covering 24 local authority areas across England.

pause.org.uk
info@pause.org.uk
X @PauseOrg

Some notes on this document

- At Pause, we aim to create communication outputs that are inclusive and easy to read. This document was proofread by a woman with experience of the Pause Programme and changes were made to improve its accessibility.
- All women’s names in this document have been changed to protect their and their children’s anonymity.

Contents

Why we're here

Mission	4
Vision	4
Our strategic priorities	4
A message from our Chair and Chief Executive	5

What we've delivered this year

2023-24 at a glance	6
In a woman's own words	8
Directly delivered practices	9
Campaigns and influencing	10
Women's involvement	11
Intervening Earlier programme	13
External training and consultancy	13
Our continued commitment to anti-racism	14

Looking ahead

Moving towards our new strategy	15
---------------------------------------	----

Administration and governance

Administrative matters	16
Financial review	17
Structure, governance and management	18

Independent auditor's report to the members of Pause

.....	21
-------	----

Financial statements

.....	25
-------	----



Why we're here

The rates of children entering care are rising. A large proportion of these children are from families who have previously had a child removed from their care:

- **One in five** care proceedings are recurrent proceedings;
- **Almost half** of all newborns who are subject to care proceedings were born to mothers who had previously gone through care proceedings regarding their older sibling.

Repeated removals through care proceedings are usually the result of a combination of issues.

Once a child has been removed, children's services has a statutory duty to safeguard the child and so the support follows the child. This can leave the birth mother struggling to cope with existing difficulties, while facing the additional trauma of losing a child, which can contribute to a vicious and damaging cycle.

We know that with the right support, this doesn't need to happen.

Mission

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.

Vision

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.

Our strategic priorities



Understand

more about how, why and where repeat removals happen.



Deliver

practice to those who have experienced or are at risk of repeat removals.



Learn

with and from people affected by repeat removals.



Influence

systems, policy and practice to prevent it happening more than once.



A message from our Chair and Chief Executive

It was a year of highs and lows for Pause. One of impact, innovation and creativity, which inspired and energised in equal measure. This was matched by the frustration and anxiety of another year that saw funding and support for growth increasingly harder to come by.

Following the success of directly delivering our own services in the Liverpool City Region, we opened a new practice in Stoke-on-Trent and took on the delivery of existing services in North Somerset and South Gloucestershire. Employing skilled practitioners through the direct delivery model has given us even greater insight into - and energy for - this work.

However, the year was not without losses. Our practices in Bristol, Northamptonshire, Southampton and Worcestershire closed. Despite delivering vital services, achieving exceptional outcomes and being well supported by our partner local authorities, they were simply not able to continue due to funding. In Durham and Somerset, after several years of delivering the Pause Programme, the local authorities decided to deliver the service differently. While we are sad to lose them from the Pause network, we value that women in these areas will continue to receive much needed support.

Our loss was not restricted to practices. In March 2024, to our enormous sadness, Katherine Gieve, one of Pause's founding Trustees, died. Having spent an impressive career in family law, Katherine understood the challenges faced by women going through care proceedings and was a passionate advocate for Pause. She was always keen to listen carefully to their experiences and fight for change. We were pleased to be able to send her a recorded tribute celebrating her contribution to Pause, which included the voices of women.

Responding to that, she emailed:

"I particularly liked to hear the voices of the two Pause women. These were my clients over many years. They waited too long for a Pause [Practice] but I am so pleased to have worked with you on Pause when it came and to have witnessed the way it has transformed their lives."

Katherine will be greatly missed by all of us who were fortunate enough to work with her.

Despite these challenges, we have much to celebrate, particularly when it comes to the work we are doing to amplify women's voices, as part of influencing policy and practice. We launched a second series of our powerful co-produced podcast series, *In a Mothers Mind*. We also continued to use the extraordinary play, *Lasagna*, as a training resource. We brought our ambitions for policy change together in our *Never More than Once* report, outlining our key recommendations for change to achieve our vision that no family experiences the removal of a child more than once.

At the heart of this busy, demanding year, in which Pause continued to make a huge difference to women who have experienced repeat removals, was a passionate group of staff. Their positive, adaptable and reflective approach leads to the continual development of the organisation. We are extremely grateful to them, our Trustees, partners and funders for their faith in Pause and their contribution to another extraordinary year.

Nat Sloane
Chair

Jules Hillier
Chief Executive



What we've delivered this year

2023-24 at a glance

During 2023-24, **280 women** completed the Pause Programme, who'd had **over 860 children** removed from their care. Of those women:



experienced **mental health issues**



were **care-experienced**



had been subject to **domestic abuse**



reported **alcohol misuse**

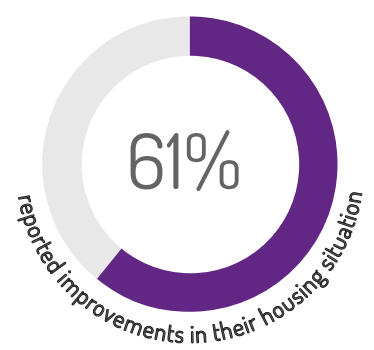
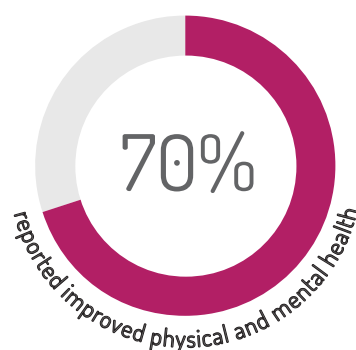
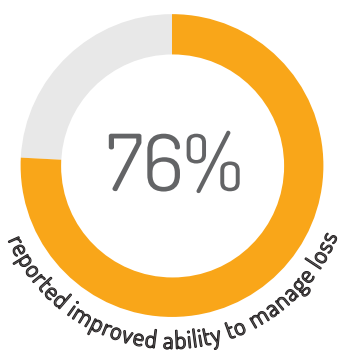


reported **drug use**



had experienced **homelessness**

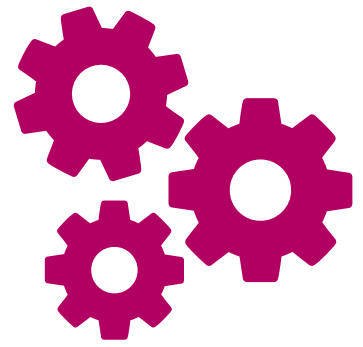
After completing the 18-month Pause Programme:*



*This data is based on women who completed Pause in 2023-24, who had a 0-month and an 18-month progress tool.



2023-24 at a glance (continued)



88%

of women we worked with in 2023-24 were in contact with some of their children.



61%

of women reported improved relationships with their children on completing the Pause Programme.



Pause has helped me to come out of my shell, mix with other people and start friendships. Pause made me realise my worth, which gave me confidence to start chasing my dreams and apply to college to start a career for myself. I felt like I had been locked away from the world when I had nobody to help and then I lost sight of who I was and what I wanted. By having someone to listen to me, take me out into the real world and cheer me on, I got a lot more confidence in my own skin and I feel ready to start new challenges in my life.



- Mina*, a woman with experience of the Pause Programme.



In a woman's own words

How Michelle helped me

When I met Michelle, my Pause Practitioner, I was at a low point in my life again. I'd just had my fourth child taken into care of family. I'd just come out of a thirteen-year relationship of domestic abuse and was living in a hotel. I was working with the social worker and housing to get a new place to live. When I got a place, Michelle helped me to get furniture, as I had none. I had low confidence and was anxious all the time.

Michelle has helped me come out of my shell. I did videos for Pause, which helped my confidence. I got my nails done, went to a pantomime and I've been bowling – which I would never have done otherwise. I never used to think of myself or put myself first, whereas now I do (apart from my children, they will always be first).

My life was so disorganised. Now I have everything organised. My properties were always a mess, but now I have a healthier cleaning routine. I pay all my bills and am in the process of paying off my debts.

Instead of having a negative outlook on life, I now have a positive outlook. Before Pause, my mental health was pretty bad. Now I am more positive and have a better lifestyle. My mental health hasn't been as dark.

If it wasn't for Michelle or Pause, I would probably be back on the drink (I am three years sober, also thanks to Change Grow Live). If it wasn't for Michelle or Pause, I wouldn't be the better person or better parent that I am today.

Written by Anita*, a woman working with Pause Halton & Knowsley.





Directly delivered practices

Pause's direct delivery of practices has grown significantly this year. We now have **26 employees working across four practices, three of which are regional models**. In total, our directly delivered practices cover seven local authorities:

- Halton & Knowsley
- Liverpool & Wirral
- North Somerset & South Gloucestershire
- Stoke-on-Trent.

We have done considerable work in 2023/24 to standardise processes and embed policies, to ensure a consistent approach across the four practices. The teams are brought together regularly throughout the year to share skills and expertise and to foster a sense of belonging and connection.



These are women who have had an open status at any point during 2023/24.



Campaigns and influencing

Through our campaigns and influencing work at both a local and national level, we aim to improve services and systems for women and their children. Our influencing ‘asks’ fall into three categories:

1.

Improving the policies and practice of children’s social care.

- Published our Never More Than Once report.
- Met with key decision-makers, including the cross-government lead for care leavers.
- Hosted a webinar to share our evidence on the need to provide post-removal support to women.
- Encouraged women to share their voices by getting involved in communications and campaign activities.

2.

Improving relationships for families.

- Organised a visit from the Department for Education’s Kinship team to a Pause Practice, where they heard directly from women about the challenges of kinship care and post-adoption contact.
- Continued building relationships with key stakeholders in the sector.

3.

Improving wider societal issues that impact the women that Pause works with.

- Welcomed MPs at their local Pause Practices, to hear from women about issues affecting them.
- Responded to government consultations on health and children’s social care policy.
- Hosted a webinar on the housing challenges of women we work with.
- Presented findings on Expert Witness assessments – from our Set Up to Fail report – to Family Law Reform Now.



Women's involvement

Getting Involved

This year 82 women got involved in 63 activities. Women have continued to shape Pause's work and direction as an organisation by:

- **Co-producing a new season of our podcast,** In a Mother's Mind, which focused on the housing issues faced by women who have had children removed
- **Engaging with key stakeholders,** including CoramBAAF, the Department for Education and Adoption UK
- **Helping to create resources,** such as videos and leaflets
- **Telling us what matters most to them,** through a network-wide craft project
- **Amplifying their voices,** by writing blog posts and items for our newsletters

“

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.

”

- Maeve*, a woman with experience of the Pause Programme.

Advisory Group

This year, we recruited and inducted seven new Advisory Group members. The group has contributed to Pause's decision making by:

- Shaping Pause's new strategy
- Shaping our influencing priorities and approaches
- Supporting us to think about how we capture data about women and innovations in how Pause works

Through their involvement with the Advisory Group, women have reported increased confidence levels and feeling empowered about being involved in creating change.

“

I wouldn't be where I am if I didn't join the advisory group nearly three years ago. I am more confident, less anxious, and I can even travel to London on my own.

”

- Erika*, a member of the Pause Advisory Group.

Pause Ambassadors

The Pause Ambassadors are a group of women who have completed the Pause Programme. They advocate for and raise awareness of Pause as an organisation, and the issues affecting women who've had children removed.

Since the group was established in August 2023, they have:

- **Met with the DfE** to talk about kinship care and the need for improvements to the current system
- **Met with funders and supporters** of Pause to share the challenges women face and the impact of the Pause Programme
- **Helped us secure funding** to continue reaching more women

“

On a personal level, I've got more confidence... I feel like I'm actually making impact [...] it feels amazing and gives me purpose. I have a sense of purpose to make something good to come out of my bad experience.

”

- Cherise*, a Pause Ambassador.





Intervening Earlier programme

Our learning has shown that Pause has the greatest impact on young women and care-experienced women and that the Pause model could be used earlier, before women get caught in a cycle of repeat removals. Using this evidence, we have developed a new programme, Intervening Earlier, offering support to young women aged 16+ who have experience of the care system. This includes those who have already experienced the removal of a child and those who have not but are at risk.

The aim of the programme is to support women to build firm foundations for the future, be happy, healthy and make informed choices about their lives.

During 2023-24, we set up **two pilot sites in Doncaster and Knowsley, for our new intervening earlier programme and have worked with 14 young women.**

“

I think this support should be given to women who are in the process of losing children, rather than after. If I'd have had the help I have now, back then, I think it could have been avoided and things might be different today.

”

- Flo*, a woman with experience of the Pause Programme.

External training and consultancy

In 2023-24, we **delivered 11 training sessions to other organisations**, sharing our learning and insights **with over 200 participants** on topics including relationship-based practice, maternal mental health, separation at birth and working with women going through care proceedings.

We completed bespoke scoping exercises in two local authorities, helping them to identify and understand the pattern and prevalence of repeated removals of children into care in their areas.

“

It reinforced my understanding of how to effectively engage and work with people involved in care proceedings. The trainers were compassionate, knowledgeable and inspiring.

”

- Feedback from a participant.



Our continued commitment to anti-racism

It is now three years since Pause began its work towards becoming an anti-racist organisation. A great deal has been undertaken across the network during this time to create change. We recognise that this work will never be 'completed' but that Pause will continue to evolve and develop. We also recognise that there is still a lot of work to be done.

In our review of the work this year, people report feeling more confident and comfortable having conversations about race, and proud to work in an environment where safe discussions about race are encouraged. In some parts of the network, it feels like progress has moved beyond conversations and real impact and change has come about as a result of the bravery and confidence that has been engendered.

Although we can be pleased that **85% of practices have become engaged in our anti-racism work, we must strive for that to be 100%**. In addition, there is a spectrum of

involvement, with some people and practices being highly engaged, actively challenging racism and creating change, while others tend to be more observational. Our goal is for all practices and the national team to be fully engaged in this work. This universal involvement must be a priority.

To support this, practices have asked for more support and more resources to help them tackle racism when they experience it. We have strong case studies and examples of where this work has been skilfully and effectively managed and we must get better at sharing that and supporting others to challenge.

Increasingly, we are gaining insight to the impact of the intersections between race and other aspects of identity. We want to learn more about these and are considering how best to ensure our approach incorporates different aspects of identity, without losing the vital focus on anti-racism to which we are committed.



Looking ahead

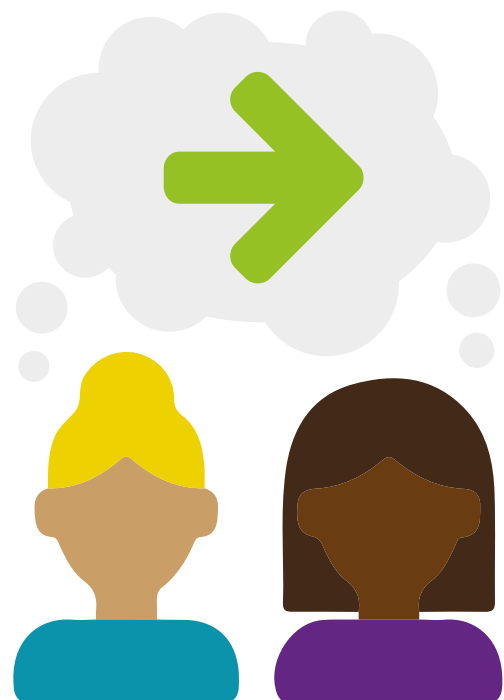
Moving towards our new strategy

As we approach the end of our current strategic plan, spanning from 2020 to 2025, we will start developing a new strategy. We will follow an open and collaborative process, involving all of Pause's employees, the wider Pause network, the Advisory Group and our Board of Trustees, to help us achieve our vision of no family experiencing the removal of a child more than once.

In 2024-25, we will continue to:

- **Provide a programme of support** to our network of practices and deliver quality services directly to women
- **Continue to listen to and learn from women** who have experienced the removal of children into care
- **Influence government policy** on children's social care reform and relationships with children, as well as collaborate with wider stakeholders to build stronger sector-wide alliances
- **Test new, innovative approaches**, to prevent removals happening more than once, including working with younger women who have care-experience and delivering psycho-educative group sessions to women on the Pause Programme

- **Strengthen women's involvement across the network**, with a particular focus on governance
- **Prioritise wellbeing**, to ensure our workforce is happy and healthy
- **Develop our anti-racism work** and engage the whole network in furthering this





Administration and governance

Administrative matters

Company Registration Number: 09703298

Charity Registration Number: 1170310

Principal office

Third floor, 87 Blackfriars Road, London, SE1 8HA

Board of 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 2023-24 were:

Nat Sloane (Chair)

Vicki Nash (Vice Chair)

Aideen Lee (Chair of Development Committee)

Helen Causley

Katherine Gieve (resigned February 2024)

Khatun Sapnara (resigned November 2023)

Lara Patel

Nimal Jude

Peter Gilheany

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

Senior Leadership Team

Jules Hillier, Chief Executive

Ellen Marks, Director of Practice & Learning

Kate Tilley, Director of Partnerships & Engagement

Solicitors

K&L Gates LLP, 1 New Change, London, EC4M 9AF

Russell-Cooke Solicitors, 2 Putney Hill, London, SW15 6AB

Auditors

Moore Kingston Smith, 9 Appold Street, London, EC2A 2AP

Bankers

Lloyds Bank plc, 25 Gresham Street, London, EC2V 7HN

Insurance brokers

Arthur J. Gallagher Insurance Brokers Limited, Spectrum Building, 55, Blythswood Street, Glasgow, G2 7AT

Governing document

Pause is a charitable company limited by guarantee. Its objectives are, for the public benefit:

- To prevent and relieve the suffering and hardship of children and families in need, particularly but not exclusively in circumstances where a child is at risk of being removed from the parents' care by order of the courts due to risk of significant harm.
- To do so in particular, but not exclusively, through supporting the provision of a therapeutic relationship with a skilled practitioner providing advice, counselling and intense support to those who have experienced, or are at risk of repeatedly having, their children taken into care and by facilitating constructive relationships with those within their system including partners, family and professionals.



Financial review

Financial position

During the year 2023/24, Pause received income of £2,260,092 of which £403,607 was from traded income and £1,856,485 from trusts and grants. Pause incurred £2,501,852 of expenditure in the year, of which £1,201,831 relates to delivery of the Pause Practices across seven local authorities. This resulted in a deficit of £241,760 which, whilst planned, represents the final year of a planned draw down of reserves to support a range of investments in campaigning, influencing and women's voices work which will need to be funded through other sources in future years. At the end of the year 2023/24, Pause carried forward £116,461 in restricted reserves and £595,183 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 £625,463 of which £367,527 is 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, making a minimum reserve of £800,000 for 2023/2024, however this figure is due for review in 2024/25 and is likely to reduce. At the end of March 2023, Pause held £595,183 of unrestricted funds and £116,461 of restricted funds. Whilst this falls beneath the current reserves policy, and Pause is committed

to improving this position, we also believe it remains appropriate for the activity, size of organisation and level of risk held.

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 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 women Pause works with, 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, 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 directly delivers four Pause Practices.

Governance

Nat Sloane has been Chair of Pause since February 2019. The Board meets at least four times per year. The Board has four committees which focus on key aspects of performance and make recommendations to the main board. These are:

- Practice Committee
- Risk and Finance Committee
- Development Committee
- Direct Delivery Committee

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 women with experience of the Pause Programme.

Each quarter, two Trustees work with staff to review a different principle of the Charity Governance Code and produce a report for the board. These reports are discussed, and 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. The Pause Leadership Team consists of the Chief Executive, the Director of Practice & Learning and the Director of Partnerships & Engagement. Each leads 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.

By order of the Board of Trustees,

Nat Sloane CBE (Chair)

Date: 27 November 2024



Independent auditor's report to the members of Pause

Opinion

We have audited the financial statements of Pause Creating Space for Change ('the company') for the year ended 31 March 2024, 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 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the 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 has 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 20, 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.

Moore Kingston Smith LLP

Date: 5 December 2024

Luke Holt (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP,
Statutory Auditor

6th Floor
9 Appold Street
London
EC2A 2AP



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creating space
for change



Financial statements

2023 - 2024



Pause Creating Space For Change statement of financial activities for the year ended 31 March 2024

				Year to 31 March 2024	Year to 31 March 2023
	Note	Unrestricted £	Restricted £	Total £	Total £
Income from					
Grants/Donations	2	289,782	1,566,703	1,856,485	1,571,376
Charitable activities		403,607	-	403,607	672,101
Total Income		693,389	1,566,703	2,260,092	2,243,477
Expenditure on					
Charitable Activities	3	1,031,744	1,470,108	2,501,852	2,456,176
Total Expenditure		1,031,744	1,470,108	2,501,852	2,456,176
Net (expenditure) / income		(338,355)	96,595	(241,760)	(212,699)
Total funds brought forward		933,538	19,866	953,404	1,166,103
Total Funds Carried Forward		595,183	116,461	711,644	953,404

The notes on the following pages form part of these financial statements.



Pause Creating Space For Change (registered company: 09703298)

Balance sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	7	263,323	297,746
Cash at bank and in hand		896,049	726,619
		<u>1,159,372</u>	<u>1,024,365</u>
Creditors	8	(447,728)	(70,961)
Net Current Assets		<u>711,644</u>	<u>953,404</u>
Net assets			
		<u>711,644</u>	<u>953,404</u>
Capital and Reserves			
Restricted funds	9	116,461	19,866
General funds		595,183	933,538
Total funds carried forward			
		<u>711,644</u>	<u>953,404</u>

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

Approved by the trustees on 27 November 2024 and signed on their behalf by:

N Sloane (Chair)

The notes on the following pages form part of these financial statements.



Pause Creating Space For Change statement of cash flows for the year ended 31 March 2024

	2024 £	2023 £
Cash Flows from operating activities		
<i>Net cash provided by / (used in) operating activities</i>	169,430	(327,122)
<i>Change in cash in the reporting period</i>	169,430	(327,122)
Cash at the beginning of the reporting period	726,619	1,053,741
Cash at the end of the reporting period	<u>896,049</u>	<u>726,619</u>
Net (expenditure) for the reporting period (as per the statement of financial activities)	(241,760)	(212,699)
Adjustments For:		
(Decrease) / increase in debtors	34,423	(98,484)
Increase/ (decrease) in creditors	<u>376,767</u>	<u>(15,939)</u>
Net cash provided by / (used in) operating activities	169,430	(327,122)
Cash and cash equivalents at the beginning of the year	726,619	1,053,741
Cash and cash equivalents at the end of the year	<u>896,049</u>	<u>726,619</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>896,049</u>	<u>726,619</u>

The notes on the following pages form part of these financial statements.



Notes to the financial statements for the year ended 31 March 2024

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.

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.

Support Costs

Support costs are those costs which do not relate to a single activity or project. These include some salary costs.

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

Unrestricted £	Restricted £	2024 Total £	2023 Total £
289,782	1,566,703	1,856,485	1,571,376

Income from grants and donations was £1,856,485 (2023: £1,571,376) of which £289,782 (2023: £693,913) was attributable to unrestricted funds and £1,566,703 (2023: £877,463) was attributable to restricted funds

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

3. Expenditure on charitable activities

	Direct Costs £	Support Costs £	2024 Total £	2023 Total £
National team	603,588	1,088,174	1,691,762	1,759,335
Pause Practices	810,090	-	810,090	696,841
Support costs	1,088,174	(1,088,174)	-	-
	2,501,852	-	2,501,852	2,456,176

4. Support costs

	2024 £	2023 £
Governance costs:		
Auditor fees:		
Audit fee for the year	17,550	13,500
Underaccrual of audit fee for the prior year	3,000	2,856
Trustee expenses	213	134
	20,763	16,490
Other support costs		
Salary costs	830,417	833,027
Other staff costs	33,551	39,215
Rent & rates	84,047	89,006
Insurance	7,430	9,742
IT Equipment, support & phones	39,790	30,908
Office costs	6,426	5,773
HR & finance	21,038	4,774
Quality assurance	44,712	56,739
	1,088,174	1,085,675



5. Staff costs and key management personnel

	2024	2023
	£	£
Salaries	1,736,332	1,625,885
Social Security	189,179	168,274
Pensions	105,047	88,819
Recruitment Costs	3,897	2,117
	<u>2,034,455</u>	<u>1,885,095</u>

The number of employees earning £60,000 in the year or more (exclusive of employer pensions and employer National Insurance contributions) was:

	2024	2023
	No.	No.
£60,000 - £70,000	2	3
£80,000 - £90,000	-	1
£90,000 - £100,000	<u>1</u>	<u>-</u>

Key management personnel

The key management personnel comprise the trustees (who are not remunerated), the Chief Executive and the Senior Leadership Team. The total employee benefits including employer pension contributions and employer national insurance contributions of the key management personnel were £274,263 (2023: £332,766).

Trustee expenses

The members of the Trustee Board received no remuneration in relation to fulfilling their role as Trustees (2023: £Nil). Expenses for travel reimbursed to 3 Trustees amounted to £213 (2023: £134 was reimbursed to 1 Trustee, which related to room hire and refreshments at an awayday).

6. Staff numbers

The average monthly head count was 42 staff (2022: 39 staff).

Department	2024	2023
Executive and Operations	4	4
Practice and Learning	8	8
Communications and Influencing	5	6
Liverpool	14	14
North Somerset and South Gloucestershire	3	-
Stoke	1	-
Business Development	<u>7</u>	<u>6</u>
	<u>42</u>	<u>38</u>



7. Debtors

	2024 £	2023 £
Trade debtors	204,509	297,746
Prepayments	11,784	-
Accrued income	46,156	-
Other debtors	874	-
	<u>263,323</u>	<u>297,746</u>

8. Creditors

	2024 £	2023 £
Trade creditors	3,807	27,011
Accruals	51,783	24,570
Deferred income	300,575	-
Other creditors	8,984	-
Taxation & Social Security	53,444	-
VAT	13,761	5,899
Pensions	15,374	13,481
	<u>447,728</u>	<u>70,961</u>

9. Deferred income

Deferred income of £300,575 (2023: £Nil) is made up of local authority grant payments made in advance.



10. Funds

	1 April 2023	Income	Expenditure	Transfers	31 March 2024
	£	£	£	£	£
Restricted funds					
Halton & Knowsley		404,762	(404,762)	-	-
Liverpool City	-	529,681	(529,681)	-	-
North Somerset and South Gloucestershire	-	158,053	(158,053)	-	-
Stoke	-	196,629	(109,335)	-	87,294
i. Regional programmes	-	1,289,125	(1,201,831)	-	87,294
ii. Esmée Fairbairn Foundation	19,866	99,278	(119,144)	-	-
ii. London Mental Health Groups	-	83,300	(83,300)	-	-
iv. Intervening Earlier	-	95,000	(65,833)	-	29,167
Total restricted funds	19,866	1,566,703	(1,470,108)	-	116,461
Unrestricted funds					
General unrestricted funds	933,538	693,389	(1,031,744)	-	595,183
Total funds	953,404	2,260,092	(2,501,852)	-	711,644

Description of funds

i. Regional programmes

Funding primarily from local authorities to deliver Pause Programmes in specific local authority areas.

ii. Esmée Fairbairn Foundation

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

iii. London Mental Health Groups

Funding to support the development and testing of a mental health intervention with women on the Pause Programme.

iv. Intervening Earlier

Funding to pilot an intervention working with younger care leavers at risk of future removals of children from their care.



11. 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.

12. 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.

13. Related party transactions

Trustee expenses reimbursed are set out in Note 5. There were no other related party transactions in the year or the prior year.

14. Net assets between funds

As at 31 March 2024:

	Unrestricted £	Restricted £	Total £
Net current assets	595,183	116,461	711,644
Net assets at the end of the year	<u>595,183</u>	<u>116,461</u>	<u>711,644</u>

As at 31 March 2023:

Unrestricted £	Restricted £	Total £
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15. Operating lease commitments

At the reporting end date the charity had the following future minimum lease payments under non-cancellable operating leases (all for property) which fall due as follows:

	2024 £	2023 £
Less than 1 year	73,138	54,853
Between 1 and 5 years	<u>54,853</u>	<u>-</u>
	<u>127,991</u>	<u>54,853</u>

Pause Creating Space for Change

Company Registration Number: 09703298

Charity Registration Number: 1170310

Scottish Charity Registration Number: SC049817

